

CITY OF WHEELER - BUDGET FY 2019-2020



Wheeler, Oregon

Approved by the Budget Committee April 23, 2019; Adopted by City Council June 18, 2019.

Dear City Council members, Budget Committee persons, and City Constituents:

Attached, please find the Proposed FY 2019-2020 budget. Our staff is proud of this budget, which plans for key projects like street repairs and computer upgrades that will improve efficiencies. The long-term strategy of managing transfers to build contingencies has increased the key Storm Water Fund, without compromising other funds.

A prevalent theme in this year's budget is the succession planning for and replacement of Public Works Director Joe Velkinburg, who will retire January 1, 2020. Other budget priorities include:

- replacement hardware and software at city hall
- storm water system upgrades
- street repairs
- land use support
- projects identified in city master plans
- increases for PERS and healthcare

This budget maintains the city's current level of service, while capital projects, maintenance, and overhead for personnel have increased to match escalating costs. Previous budget cycles maintained strong contingencies and reserves through revised budget plans. The FY 2019-2020 budget continues that trend, to provide projects outlined in city master plans.

The General Fund resources have increased since last fiscal year, due to conservative spending. It supports growing administrative costs, due to benefits, salaries, infrastructure and our community vision. This fund grew roughly 15% over FY 2018-2019, as a result.

The Building Reserve Fund increased this year. Spending levels are anticipated to remain the same as FY 2018-2019. This fund is being managed conservatively, allowing more cash-on-hand to start the fiscal year and increasing reserves for future fiscal expenditures.

The Parks Fund no longer contains the Bott's Marsh placeholder, which no longer applies. This fund has grown to a healthy, sustainable level. We continued reducing transfers into the Parks Fund, allowing others to regenerate. The same spending levels are planned for FY 2019-2020.

The Public Works Equipment Reserve Fund has increased steadily, due to transfers from the Storm Water Drainage and Water Funds. This fund is managed conservatively, providing more cash-on-hand to start the fiscal year, and increasing reserves for future fiscal expenditures.

The Street Fund has seen a reduction in the apparent available budget over FY 2018-2019. With conservative spending, we again eliminated the transfer from the Building Fund. Furthermore, despite rising personnel costs, the general operating contingency grew.

The Street LID Fund continues to increase, thanks to a \$3000 transfer from the General Fund in FY 2018-2019. The transfer helps retain an ending balance that can cover the annual loan payment, even if some assessments are not provided.

The Storm Water Capital Improvement Fund resource line is estimated to hold at 2018-2019 levels. The transfer from Storm Water Drainage has been eliminated this fiscal year to support rebuilding the Storm Water Drainage Fund.

The Storm Water Drainage Fund now receives a new transfer from the Water Fund for \$4000, along with anticipated increased monthly utility fees. We eliminated minimal transfers held in the past, to support rebuilding the fund and small projects identified outside the master plan.

The Water Capital Improvement fund has sustained a healthy resource level, increasing its total unappropriated end fund balance. The city will seek grant funding for new water system monitoring software.

The Water Debt Service Fund continues to build necessary reserves through the transfer from the General Fund and previous levied taxes to be received. The end fund balance projected for this year provides enough contingency for Bond Principal Payments in FY 2019-2020, but not for Bond Interest Payments. There is no other anticipated change to this fund.

Finally, the Water Fund is expected to grow in FY 2019-2020. The city included the additional expected water usage fees, based on the Water Rates Study (2018) adjustment recommendations. Increased rates should support maintenance projects identified in the Water Master Plan, provide funding towards capital projects, and subsidize personnel costs required to operate and maintain the city's water system. Payments to Manzanita for our share of the new carbon dioxide scrubber are included in this budget.

City services will align with the Wheeler City Vision, Comprehensive Plan, Storm Water Master Plan, and Tillamook MultiJurisdictional Natural Hazards Mitigation Plan. Capital improvement projects slated for this year include paving under the Small City Allotment Program, new water system monitoring software and storm water drainage realignment.

Additional analysis and review of other cost structures in the next two years will identify revenue increases, according to policy objectives. Those include a Transportation Systems Plan revision, Parks Master Plan, Facilities Master Plan (for city-owned infrastructure), and evaluation of consultation and professional services. The strategy for FY 2019-2020 strives for stable contingencies and reserves, and protects existing cost structures. This more sustainable budget will improve our infrastructure, while pursuing new economic, social and community growth.

Juliet Hyams
City Manager, Budget Officer

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**RESOURCES
GENERAL FUND**

(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2019-2020			
Actual		Adopted Budget This Year 2018-2019	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2016-2017	First Preceding Year 2017-2018							
1			1	RESOURCES				1
2	500	500	2	Administrative Fee from Park Fund	500	500	500	2
3	3,744	3,744	3	Administrative Fee from Storm water Fund	500	500	500	3
4	1,040	1,040	4	Administrative Fee from Street Fund	1,040	1,040	1,040	4
5	54,600	58,600	5	Administrative Fee from Water Fund	58,600	58,600	58,600	5
6	13,960	13,960	6	Administrative Fee from Water C. Improvement	13,960	13,960	13,960	6
7	23,283	37,035	7	Cash on Hand, Available	167,388	167,388	167,388	7
8	1,300	1,300	8	City Zoning Review/Planning/Development Fees	2,650	2,650	2,650	8
9	2,220	2,080	9	City Business Licenses (56% of Total Fees)	2,080	2,080	2,080	9
10	10,000	10,000	10	Community Support Donation	10,000	10,000	10,000	10
11	0	250	11	Fines City Ordinance Violations	250	250	250	11
12	200	500	12	Interest	1,500	1,500	1,500	12
13	150	150	13	Miscellaneous	150	150	150	13
14	14,726	14,100	14	Police Fines	17,000	17,000	17,000	14
15	3,050	2,575	15	Previously Levied Taxes Estimated to be Received	2,900	2,900	2,900	15
16	10,000	1,000	16	Recreational Marijuana Tax	5,500	5,500	5,500	16
17	510	500	17	State Cigarette Tax	500	500	500	17
18	5,857	6,000	18	State Liquor Tax	6,300	6,300	6,300	18
19	4,500	4,600	19	State Revenue Sharing Funds	5,000	5,000	5,000	19
20	28,000	25,260	20	Transient Lodging Tax	31,000	31,000	31,000	20
21	5,300	4,766	21	Transient Lodging Tax, Tourism	6,000	6,000	6,000	21
22	2,350	0	22	DLCD Grants	0	0	0	22
23	185,290	187,960	23	Total Resources, Except Taxes to be Levied	332,818	332,818	332,818	23
24		103,070	24	Taxes Estimated to be Received	106,500	106,500	106,500	24
25	98,000		25	Taxes Collected in Year Levied				25
26	283,290	291,030	26	TOTAL RESOURCES	439,318	439,318	439,318	26

DETAILED DESCRIPTION
GENERAL FUND RESOURCES (LB-20)

(Fund)

CITY OF WHEELER
(Name of Municipal Corporation)

DETAILED DESCRIPTION OF LINE ITEMS BY NUMBER AND RESOURCE. RESOURCES INCLUDE ALL REVENUE RECEIVED BY THE CITY OF WHEELER.		
1	Heading - Resources.	1
2	Administrative Fee from Parks Fund: The General Fund pays for administration of the Parks Department. That includes time for both the Office Manager and City Manager. This fee was kept consistent with the FY 2018-2019 fees from the Park Funds, as significant increases in administrative costs are not anticipated.	2
3	Administrative Fee from Storm Water Fund: The General Fund pays for administering the Storm Water Department. That includes time for both the Office Manager and City Manager. This fee was decreased to support growth of the Storm Water fund.	3
4	Administrative Fee from Street Fund: The General Fund pays for the administration of the Street Department. That includes time for both the Office Manager and City Manager. This fee was kept consistent with the FY 2018-2019 fees from the Street Fund, as significant increases in administrative costs are not anticipated.	4
5	Administrative 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 Manager and the City Manager. See the Water Fund Expenditures for a description of this fee. This fee was kept consistent with the FY 2018-2019 fees from the Water fund.	5
6	Administrative Fee from Water Capital Improvement Fund: The General Fund pays for the administration of any Water Capital Improvements. This fee was kept consistent with FY 2018-2019 fees from the Water Capital Improvement Fund, as significant increases in administrative cost are not anticipated.	6
7	Cash on Hand, Available: Amount left over from current fiscal year to start the new fiscal year, less future receivables and payables as of budget preparation date.	7
8	City Zoning Review/Planning/Development Fees: Estimate based on previous several years' experience, and increased by approximately 25%, due to increased planning consultant rates.	8
9	City Business Licenses: Estimate based on review of current licensed businesses, and the known businesses that will return in FY 2018-2019 (62) and calculated to 56% of total fees that are deposited into the General Fund.	9

10	Community Support Donation: This was a new line item created for FY 2016-2017, so that the City may account for any funds donated to the City for either internal purposes, or for external community support projects, or charity.	10
11	Fines City Ordinance Violations: Most violations are mitigated before a citation is actually issued, therefore the estimate reflects the potential of one violation.	11
12	Interest: Interest earned on deposits in our checking account as well as our LGIP account, and based on annual performance of line item in current (2018-2019) fiscal year. As the balance has increased, so has the interest earned from last year.	12
13	Miscellaneous: All operating funds have a "Miscellaneous" resource line item.	13
14	Police Fines: Estimate based on the average of the past five years' receipts to date, plus 50% of the difference in increase over FY 2018-2019.	14
15	Previous Levied Taxes Estimated to be Received: Delinquent property taxes anticipated being collected in this fiscal year; estimate based on average of annual performance added to receivables for FY 2018-2019, based on past performance.	15
16	Recreational Marijuana Tax: This is a new line item created in FY 2016-2017 in accordance with the allowance of Oregon local governmental entities to tax recreational marijuana gross receipts at 3%. This estimate is based on FY 2018-2019 performance.	16
17	State Cigarette Tax: Estimate based on 10-month average of receipts received to date and calculated for the full 12-month period in FY 2019-2020.	17
18	State Liquor Tax: For FY 2018-2019, the City has received 10 monthly payments, the average of which has been taken and calculated out for the annual period to forecast next year's receipts. This amount increased, based on monthly averages.	18
19	State Revenue Sharing Funds: Estimated on the average of the past four years of receipts.	19
20	Transient Lodging Tax: Based on the average of the past four years of performance.	20

21	Transient Lodging Tax, Tourism: Based on the average receipts over the past four years of performance and increasing this amount by approximately 5% to reflect the anticipated revenue in Transient Lodging Tax for FY 2019-2020.	21
22	DLCD Grants: This line item is for the Coastal Zone Management Grant and the Technical Assistance Grant program. No funds are anticipated for FY 2019-2020.	22
23	[Blank]	23
24	Total Resources, Except Taxes to be Levied: The mathematical sum of lines 2 through 22.	24
25	Taxes Estimated to be Received: These are property taxes from the City permanent rate levy. We have received 99.4% of estimated receipts for FY 2018-2019 and added the average of June receipts over the past four years.	25
26	Taxes Collected in Year Levied: Taxes collected, or estimated to be collected in the fiscal year identified.	26
27	Total Resources: This is the mathematical sum of lines 24 and 25, and reflects the total resources available to the City in the General Fund in the fiscal year identified.	27

REQUIREMENTS SUMMARY

**FORM
LB-30**

GENERAL FUND

(name of fund)

CITY OF WHEELER

(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: GENERAL FUND	Budget for Next Year 2019-2020				
	Actual		Adopted Budget This Year Year 2018-2019		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2016-2017	First Preceding Year 2017-2018							
1				1	PERSONNEL SERVICES			1	
2	58,020	64,955	60,616	2	City Manager	57,353	57,353	57,353	2
3	12,852	17,686	17,574	3	Employee Retirement	22,622	22,622	22,622	3
4	16,024	16,786	17,376	4	Health Insurance	18,638	18,638	18,638	4
5	1,496	1,629	1,618	5	Medicare	1,623	1,623	1,623	5
6	45,126	47,337	50,960	6	Office Manager	54,578	54,578	54,578	6
7	5,776	5,776	4,100	7	Payroll Expenses	4,243	4,243	4,243	7
8		0	0	8	Public Works Tech	0	0	0	8
9	6,395	7,142	6,918	9	Social Security	6,940	6,940	6,940	9
10	15	5	5	10	Unemployment	5	5	5	10
11	145,704	161,316	159,167	11	TOTAL PERSONNEL SERVICES	166,002	166,002	166,002	11
12	2.00	2.00	2.0	12	Total Full-Time Equivalent (FTE)	2.00	2.00	2.00	12
13				13	MATERIALS AND SERVICES			13	
14	10,100	10,200	11,000	14	Audit	10,700	10,700	10,700	14
15	140	140	5	15	Bank Fee	5	5	5	15
16	2,000	2,000	3,000	16	Building Permit Fee Expense	3,000	3,000	3,000	16
17	500	500	500	17	City Council Meeting Expense	500	500	500	17
18	3,050	3,150	3,330	18	City Hall Util/Maint	3,440	3,440	3,440	18
19	10,000	10,000	10,000	19	Community Support	10,000	10,000	10,000	19
20	3,785	2,963	2,963	20	Emergency Preparedness	2,300	2,300	2,300	20
21	350	325	400	21	Ethics Commission Annual Fee	445	445	445	21
22	9,327	9,100	8,886	22	Insurance, Bond	10,000	10,000	10,000	22
23	7,000	5,000	5,000	23	Legal	4,000	4,000	4,000	23
24	1,139	1,150	1,160	24	Membership Dues	1,206	1,206	1,206	24

25	400	400	600	25	Minor Equipment	400	400	400	25
26	400	400	400	26	Misc Expense	400	400	400	26
27	7,500	7,500	8,500	27	Office Supplies, Phone	8,500	8,500	8,500	27
28	6,000	6,000	6,000	28	Planner Contract	9,000	9,000	9,000	28
29	500	500	500	29	Planning Commission Exp	500	500	500	29
30	11,700	12,870	12,780	30	Police Contract	14,040	14,040	14,040	30
31	591	609	627	31	Port of Till Bay RR Lease Fee	646	646	646	31
32	700	700	700	32	Postage Meter/Supplies (50%)	700	700	700	32
33	635	635	635	33	Publishing, Budget	635	635	635	33
34	720	720	720	34	Remote Computer Backup	720	720	720	34
35	326	326	326	35	Security System	326	326	326	35
36	1,171	1,397	1,547	36	Software Updates & Support	1,552	1,552	1,552	36
37	1,500	1,500	1,500	37	Staff Meetings/Classes	1,500	1,500	1,500	37
38	650	650	1,150	38	Support for Special Projects	650	650	650	38
39	5,300	4,766	5,700	39	Transient Lodging Tourism Tax	6,000	6,000	6,000	39
40	210	210	210	40	Website	210	210	210	40
41	85,694	83,711	88,139	41	TOTAL MATERIALS AND SERVICES	91,375	91,375	91,375	41
42				42	TRANSFERS				42
43	17,000	10,000	10,000	43	Transfer to Park	8,000	8,000	8,000	43
44		3,000	3,000	44	Transfer to Street LID	3,000	3,000	3,000	44
45	3,000	3,000	3,000	45	Transfer to Water Debt Service	3,000	3,000	3,000	45
46	20,000	16,000	16,000	46	TOTAL TRANSFERS	14,000	14,000	14,000	46
47				47	OTHER				47
48		0	0	48	Salaries	0	0	0	48
49	0	0	0	49	TOTAL OTHER	0	0	0	49
50				50	CONTINGENCIES				50
51	31,892	30003	118,026	51	General Operating Contingency	167,941	167,941	167,941	51
52	31,892	30003	118,026	52	TOTAL CONTINGENCIES	167,941	167,941	167,941	52
53				53	CAPITAL OUTLAY				53
54		0	0	54	N/A	0	0	0	54
55	0	0	0	55	TOTAL CAPITAL OUTLAY	0	0	0	55
56	283,290	291,030	381,332	56	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	439,318	439,318	439,318	56

DETAILED DESCRIPTION
GENERAL FUND REQUIREMENTS (LB-30)

(Fund)

CITY OF WHEELER
(Name of Municipal Corporation)

DETAILED DESCRIPTION OF LINE ITEMS BY NUMBER AND REQUIREMENT. REQUIREMENTS INCLUDE ALL EXPENDITURES AS SHOWN FOR THE FISCAL YEAR 2019-2020.		
1	Heading - Personnel Services	1
2	City Manager: Pay for the City Manager, including a 2.0% cost of living increase July 1 (based on year-to-date Consumer Price Index inflation rate forecast average). This line item also reflects a step increase of 5% at the end of the probationary period, after the salary was reduced in 2018.	2
3	Employee Retirement: For FY 2018-2019 the rate was set at 15.75% of gross salary and has been adjusted to 20.21% for FY 2019-2020, per the PERS rate for 7.1.19 to 6.31.21.	3
4	available from CIS until May 1, 2019. The first six months will not experience an increase in healthcare. CIS estimated an increase in 2020 not to exceed 6%, but actual rates are not yet available. No increase is expected for dental care. We estimated \$3.45 for vision care, based on their assumptions.	4
5	Medicare: Medicare cost is based on an estimate of 1.45% of gross pay for the Office Manager and City Manager.	5
6	Office Manager: Pay for the Office Manager, including a 2.5% cost of living increase July 1 (based on year-to-date Consumer Price Index inflation rate forecast average). This line item also reflects a step increase of 5% based on the end-of-year performance review.	6
7	Payroll Expenses: This line item combines CIS worker's comp, Oregon quarterly tax payments and statewide transit tax. Worker's comp is not expected to change in FY 2019-2020, but we used 1.5%, just in case.	7
8	Public Works Tech: Line item created in past fiscal years for funding Public Works Technician. Currently, the public works technician is supported through other funds.	8
9	Social Security: Social Security cost is calculated at 6.2% of total wage level for Office Manager and City Manager.	9

10	Unemployment: State Unemployment Insurance is a marginal item and budgeted accordingly under "Unemployment".	10
11	Heading - Total Personnel Services: The mathematical sum of personnel services.	11
12	Total Full-Time Equivalent FTEs: Total full-time equivalent employees on staff.	12
13	Heading - Materials and Services	13
14	Audit: Fee for annual city audit based on FY 2018-2019 fees (audit fee of \$10,700 plus filing fee).	14
15	Bank Fees: Fees charged to maintain the City's bank accounts, estimated based on FY 2018-2019 actual fees, after the City moved to an LGIP bank account system.	15
16	Building Permit Fee Expense: Pass through of Planner review charges for permits. It is anticipated that these costs will rise in FY 2019-2020 due to new construction.	16
17	City Council Meeting Expense: Includes meeting incidentals and reimbursement expenses for attending various meetings and training session where Councilors represent the City.	17
18	City Hall Util/Maint: Utilities and maintenance for City Hall. This includes electricity, restroom supplies, light bulbs, and minor maintenance. This has been slightly increased by 5%, based on the PUD's projections.	18
19	Community Support: This was a new line item for FY 2016-2017 that is being continued in FY 2019-2020 to account for the expenditure of donations to the City for internal purposes or external charities and community support.	19
20	Emergency Preparedness: Money for materials to improve citizens' emergency preparedness. For FY 2019-2020, it includes \$650 dues to the Emergency Volunteer Corps (EVC), \$500 for miscellaneous supplies and a \$1000 for two concrete pads supporting a water pipes storage shipping container.	20

21	Ethics Commission Annual Fee: This fee is based on last year, plus a slight projected increase. New rates were not available for 2019-2020.	21
22	Insurance, Bond: The estimated cost is set by the city insurance broker. It reflects light property value increase, due to a 2018 appraisal, plus staff bonds.	22
23	Legal: Attorney fees or other legal expenses. We may have legal costs to enforce several city ordinances.	23
24	Membership Dues: \$346 for the League of Oregon Cities (LOC), \$500 for the Tillamook County Economic Development Council, and \$250 for ColPac, \$50 for the Oregon Cooperative Procurement Program (ORCPP) and \$60 for the Oregon Association of Municipal Reporters. There is a small contingency built in to account for the fluctuation of a few dollars year over year within the League of Oregon Cities dues.	24
25	Minor Equipment: All operating funds have a line item for minor equipment. Increased levels as a backup to anticipated city equipment needs and equipment grant matching.	25
26	Misc Expense: Any General Fund materials expenses other than those listed explicitly in the fund, including expenditure of donations.	26
27	Office Supplies, Phone: Office supplies, phone, paper, copier lease and supplies, general office materials. Phone includes fax and internet. This has been increased to budget for two new laptops/docking stations to replace aging hardware.	27
28	Planner: Contract is not to exceed \$750 per month. The planner also charges for permit application expenses; these payments are reflected in line 18. This amount reflects Sabrina Pearson's first contract increase in 12 years. She forecasts that our net charge will remain the same, although we budgeted for more.	28
29	Planning Commission Exp: Legal ads when required for Commission hearings, and reimbursement expenses for Commissioners attending various meetings and training, in addition to any meeting expenses of the Commission.	29
30	Police contract: Accepted by Council in 2011-12. This item is increasing to reflect PERS increases, but will stay the same through FY 2020-2021.	30
31	Port of Till Bay RR Lease Fee: Port of Tillamook Bay Railroad. The City has a lease agreement with the POTB for use and maintenance of the diagonal parking area downtown, the depot, and restrooms. This is increased 3% for FY 2019-2020 based on past performance.	31

32	Postage Meter/Supplies (50%): Lease fees for postage meter, and funds for postage. Estimated to be at \$700, based on past three fiscal years performance.	32
33	Publishing, Budget: Legal and other ads in The Headlight Herald, including the required budget notices, and ads in The North Coast Citizen. Expenditure reflects annual anticipated costs, based on historical performance.	33
34	Remote Computer Backup: Off-site backup of all City hard drives. This is set at \$1,440 yearly and then split between the General Fund and Water Fund.	34
35	Security System: Annual fee for security system based on estimate from contractor.	35
36	Software Updates & Support: Financial software maintenance monthly fee estimate for FY 2019-2020, based performance in FY 2018-2019.	36
37	Staff Meetings/Classes: For City Manager and Office Manager to attend meetings and training sessions related to general City business.	37
38	Support for Special Projects: Special projects include the annual Clean-up Day, and any others. This has been maintained to meet the minimum needs in FY 2019-2020: Clean-up Day \$550, \$100 residual contingency. An additional \$500 donation to Food Roots under this line item was added to the FY 2018-2019 budget.	38
39	Transient Lodging Tourism: For the expenditure of TLT tax intended for tourism related activities and projects. This has been increased in FY 2019-2020 to adjust for trends observed in the past several fiscal years.	39
40	Website: Annual hosting and maintenance fees which will be maintained for FY 2019-2020 based on actual cost in FY 2018-2019, which is expected to remain the same.	40
41	Heading - Total Materials and Services: The mathematical sum of materials and services.	41
42	Heading - Transfers	42

43	Transfer to Park [Fund]: This transfer was decreased, because the Park Fund contains significant cash on hand.	43
44	Transfer to Street LID [Fund]: This was a line item created in FY 2017-2018 as a temporary transfer to build up contingency in this fund. Transfer of funds will occur in FY 2019-2020 to continue to build up contingency.	44
45	Transfer to Water Debt Service [Fund]: This transfer is necessary to cover the amount of the water bond tax levy not actually collected.	45
46	Heading - Total Transfers: The mathematical sum of all transfers into named funds.	46
47	Heading - Other	47
48	Salaries: This line item was created to capture any other salaries other than the City Manager and Office Manager. This item is being held over as shown in FY 2018-2019, and shows \$0.	48
49	Heading - Total Other: The mathematical sum of "other" items as named.	49
50	Heading - Contingencies	50
51	General Operating Contingency: Money for emergencies and unexpected expenses. This is the amount that will be the cash on hand to start the following year. The budgeting strategies over the last two fiscal years have increased this balance to healthier levels needed within the General Fund for FY 2019-2020.	51
52	Heading - Total Contingencies: The mathematical sum of all contingencies in the general fund.	52
53	Heading - Capital Outlay	53

54	N/A: There is no capital outlay anticipated for this fiscal year.	54
55	Heading - Total Capital Outlay: The mathematical sum of all Capital Outlay anticipated in FY 2019-2020.	55
56	Organizational Unit/Activity Total: The mathematical sum of all expenditures/requirements of the FY 2019-2020 General Fund.	56

This fund is authorized by ORS 294.525 and was continued by Resolution No. 2009-07, on 4/21/09 for the following specified purposes: personal services, materials and services, and capital outlay to renovate and/or construct City buildings.

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

Review Year: 2019

BUILDINGS RESERVE

CITY OF WHEELER

(Fund)

(Name of Municipal Corporation)

1	Historical Data			2	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019-2020			4		
	Actual		Adopted Budget This Year Year 2018-2019			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2016-2017	First Preceding Year 2017-2018									
1				1	RESOURCES				1		
2	96,108	105,655	87,020	2	Cash on Hand	91,730	91,730	91,730	2		
3	1,000	7,000	7,000	3	Grants Donation Loan	7,000	7,000	7,000	3		
4	450	1,000	1,250	4	Interest	1,800	1,800	1,800	4		
5	500	500	500	5	Miscellaneous	500	500	500	5		
7	500	0	0	7	Transfer from Storm Water Dr Fund	0	0	0	7		
8	0	0	0	8	Transfer from Street Fund	0	0	0	8		
9	2,500	2,500	2,500	9	Transfer from Water Fund	500	500	500	9		
10				10					10		
11				11					11		
12				12					12		
13				13					13		
14	101,058	116,655	98,270	14	Total Resources, except taxes to be levied	101,530	101,530	101,530	14		
15		0	0	15	Taxes estimated to be received	0	0	0	15		
16	0			16	Taxes collected in year levied				16		
17	101,058	116,655	98,270	17	TOTAL RESOURCES	101,530	101,530	101,530	17		
18				18	REQUIREMENTS				18		
19				19	Org. Unit or Prog. & Activity	Object Classification	Detail			19	
20	20,000	10,000	10,000	20	Expenses	Mat & Svcs	Engineering Services	10,000	10,000	10,000	20
21	1,000	12,000	12,000	21	Expenses	Mat & Svcs	Materials	12,000	12,000	12,000	21
22	2,500	7,000	2,500	22	Expenses	Mat & Svcs	Outside Services	2,500	2,500	2,500	22
23	50,000	44,500	44,500	23	Expenses	Capital Outlay	City Hall Improvements	44,500	44,500	44,500	23
24	7,500	13,371	0	24	Expenses	Transfers	Transfer to Street Fund	0	0	0	24

25	20,058	29,784	29,270	25	Expenses	Other	Reserved for Future Expenses	32,530	32,530	32,530	25
26				26							26
27				27							27
28	0			28	Ending balance (prior years)						28
29		0	0	29	UNAPPROPRIATED ENDING FUND BALANCE			0	0	0	29
30	101,058	116,655	98,270	30	TOTAL REQUIREMENTS			101,530	101,530	101,530	30

**DETAILED DESCRIPTION
BUILDING RESERVE (LB-11)**

(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

DETAILED DESCRIPTION OF LINE ITEMS BY NUMBER, RESOURCE, AND REQUIREMENT. RESOURCES AND REQUIREMENTS INCLUDE ALL REVENUE AND EXPENDITURES AS SHOWN FOR THE FISCAL YEAR 2019-2020.		
1	Heading - Resources.	1
2	Cash on Hand, Available: Amount left over from current fiscal year to start the new fiscal year less future receivables and payables as of budget preparation date.	2
3	Grants Donation Loan: This line items is a placeholder in case the City receives any grants, donations, or loans. This items reflects the same estimated resources to be received as FY 2018-2019.	3
4	Interest: Interest earned on deposits in our checking account as well as our LGIP account, and based on annual performance of line item in current (2018-2018) fiscal year.	4
5	Miscellaneous: Most funds have a 'Miscellaneous' resource line item.	5
6	Transfer from General Fund: This line item is a placeholder in the event the City transfers funds from the General Fund to the Building Reserve Fund.	6
7	Transfer from Storm Water Dr Fund: This line item is a placeholder in the event the City transfers funds from the Storm Water Drainage Fund to the Building Reserve Fund.	7
8	Transfer from Street Fund: This item is a placeholder in the event the City transfers funds from the Street Fund to the Building Reserve Fund.	8
9	Transfer from Water Fund: This is an annual transfer from the Water Fund. City Hall is the central operations facility for the Public Works Department. This transfer was reduced in FY 2016-2017 in order to retain a healthy contingency in the Water Fund as operating funds are the City's highest priority.	9

10	[Blank]	10
11	[Blank]	11
12	[Blank]	12
13	[Blank]	13
14	Total Resources, Except Taxes to be Levied: The mathematical sum of lines 2 through 9.	14
15	Taxes Estimated to be Received.	15
16	Taxes Collected in Year Levied.	16
17	Total Resources: This is the mathematical sum of lines 14 and 16 (or 15 in FY 2017-2018). This reflects the total resources available to the City in the Building Reserve Fund in the fiscal year identified.	17
18	Heading - Requirements.	18
19	Heading - Program & Activity, Object Classification, Detail.	19
20	Expenses, Materials and Services, Engineering Services: Engineering for the proposed ADA renovation project of City Hall, including funds for a feasibility study and/or alternatives analysis. This item remains the same as FY 2018-2019.	20

21	Expenses, Materials and Services, Materials: For any materials that may be required for minor maintenance projects around City Hall and storage of maintenance supplies on city property. This item remains the same as budgeted in FY 2018-2019 based on identified maintenance items to be performed during the coming fiscal year.	21
22	Expenses, Materials and Services, Outside Services: For services that may be required for the proposed ADA renovation project of City Hall and/or to support the outcome of the alternatives analysis as described above.	22
23	Expenses, Capital Outlay, City Hall Improvements: For the proposed ADA renovation project of City Hall and/or to support the outcome of the alternatives analysis as described above.	23
24	Expenses, Transfers, Transfer to Street Fund: This was a new line item for FY 2016-2017 to cover any improvements to pavement areas associated with City Hall. The project has been completed, and no additional funds are needed at this time.	24
25	Expenses, Other, Reserved for Future Expenditure: The purpose of a reserve fund is to accumulate money for spending in a future year. However we are budgeting to be able to spend nearly all of it in case we need to provide a grant match.	25
26	[Blank]	26
27	[Blank]	27
28	Ending Balance (Prior Years): Estimated amount left in the fund after the annual payment is made.	28
29	Unappropriated Ending Fund Balance: Estimated amount left in the fund after the annual payment is made.	29
30	Total Requirements: The mathematical sum of lines 20 through 25 and 28 (or 29 for FY 2017-2018).	30

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2019-2020			
Actual		Adopted Budget This Year 2018-2019	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2016-2017	First Preceding Year 2017-2018							
1			1	RESOURCES				1
2	0	30,000	2	Bott's Marsh Park Public Int.	0	0	0	2
3	12,469	19,965	3	Cash on Hand	36,500	36,500	36,500	3
4	150	150	4	Donations for Park Committee	150	150	150	4
5	5,000	5,000	5	FEMA Public Assistance Funds	0	0	0	5
6	110	215	6	Interest	600	600	600	6
7	2,700	2,900	7	MAP Grant (WF Park)	2,900	2,900	2,900	7
8	175	250	8	Miscellaneous	250	250	250	8
9	15	5	9	Previous Levied Taxes	0	0	0	9
10	17,000	10,000	10	Transfer from General Fund	8,000	8,000	8,000	10
11	5,000	5,000	11	Transfer from Street Fund	5,000	5,000	5,000	11
12	1,500	1,500	12	Transfer from Water Cap Imp Fund	500	500	500	12
13	1,500	1,500	13	Transfer from Water Fund	500	500	500	13
14			14					14
15			15					15
16	45,619	76,485	16	Total resources, except taxes to be levied	54,400	54,400	54,400	16
17		0	17	Taxes estimated to be received	0	0	0	17
18	0		18	Taxes collected in year levied				18
19	45,619	76,485	19	TOTAL RESOURCES	54,400	54,400	54,400	19

DETAILED DESCRIPTION
PARKS FUND RESOURCES (LB-20)
(Fund)

CITY OF WHEELER
(Name of Municipal Corporation)

DETAILED DESCRIPTION OF LINE ITEMS BY NUMBER AND RESOURCE. RESOURCES INCLUDE ALL REVENUE RECEIVED BY THE CITY OF WHEELER.		
1	Heading - Resources.	1
2	Bott's Marsh Park Public Interest Fund: This was a line item created for the Bott's Marsh Park Project in FY 2014-2015. Since the park has been sold, this line item is zeroed out for 2019-2020.	2
3	Cash on Hand, Available: Amount left over from current fiscal year to start the new fiscal year, less future receivables and payables, as of budget preparation date.	3
4	Donations from Parks Comm (Committee): The park committee receives donations from work to be done in both parks.	4
5	FEMA Public Assistance Funds: This was a new line item for FY 2016-2017 that anticipates FEMA Public Assistance funds for park restoration projects following the 2015 storm event.	5
6	Interest: Interest earned on deposits in our checking account as well as our LGIP account based on performance year to date	6
7	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. This item is expected to remain the same as FY 2018-2019.	7
8	Miscellaneous: All operating funds have a "Miscellaneous" resource line item.	8
9	Previous Levied Taxes: Delinquent property taxes anticipated being collected in this fiscal year; estimate based on past performance.	9

10	Transfer from General Fund: This transfer is needed for the operation of the Parks Fund to maintain its balance. It remains the same as FY 2018-2019.	10
11	Transfer from Street Fund: This is a line item established in FY 2015-2016 that is an annual transfer to facilitate Parks area-city roadway interface maintenance.	11
12	Transfer from Water Cap Imp Fund (Water Capital Improvement Fund): This line item was added in FY 2015-2016 to provide for any water capital improvement related project needed in maintaining City Parks. It was reduced for FY 2018-2019 to maintain the Water Capital Improvement Fund balance.	12
13	Transfer from Water Fund: This line item was added in FY 2015-2016 to facilitate any general water related requirements for City Park areas. It was reduced for FY 2018-2019 to maintain the Water Fund balance.	13
14	[Blank]	14
15	[Blank]	15
16	Total Resources, Except Taxes to be Levied: The mathematical sum of lines 2 through 11.	16
17	Taxes Estimated to be Received: None.	17
18	Taxes Collected in Year Levied: Taxes collected, or estimated to be collected in the fiscal year identified.	18
19	Total Resources: This is the mathematical sum of lines 19 and 20 (for FY 2017-2018, or line 21 for FY 2015-2016 and FY 2016-2017). This reflects the total resources available to the City in the General Fund in the fiscal year identified.	19

REQUIREMENTS SUMMARY

PARK FUND

(name of fund)

CITY OF WHEELER

(Name of Municipal Corporation)

Historical Data				REQUIREMENTS FOR: PARK FUND	Budget for Next Year 2019-2020			
Actual		Adopted Budget This Year Year 2018-2019	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2015-2016	First Preceding Year 2017-2018							
1			1	PERSONNEL SERVICES				1
2	1,016	1,346	2	Employee Retirement	2,032	2,032	2,032	2
3	1,265	1,259	3	Health Insurance	1,402	1,402	1,402	3
4	119	124	4	Medicare	146	146	146	4
5	457	457	5	Payroll Expenses	321	321	321	5
6	8,147	8,546	6	Public Works Director (15%)	10,054	10,054	10,054	6
7	506	530	7	Social Security	624	624	624	7
8	5	5	8	Unemployment	5	5	5	8
9	11,515	12,267	9	TOTAL PERSONNEL SERVICES	14,584	14,584	14,584	9
10	0.00	0	10	Total Full-Time Equivalent (FTE)	0.15	0.15	0.15	10
11			11	MATERIALS AND SERVICES				11
12	500	500	12	Admin Fee to General Fund	500	500	500	12
13	0	30,000	13	Bott's Marsh Park Development	0	0	0	13
14	5,000	5,000	14	FEMA Public Assistance Project	0	0	0	14
15	850	500	15	Minor Equipment	500	500	500	15
16	125	125	16	Misc Expense	125	125	125	16
17	150	150	17	Park Comm Exp (from donations)	150	150	150	17
18	6,200	6,200	18	Temp Utility Worker	5,185	5,185	5,185	18
19	6,000	6,350	19	UP Materials & Supplies	6,000	6,000	6,000	19
20	1,000	1,000	20	Vehicle/Equip Oper and Main	1,000	1,000	1,000	20
21	5,000	5,000	21	WFP Materials & Supplies	5,000	5,000	5,000	21
22	24,825	54,825	22	TOTAL MATERIALS AND SERVICES	18,460	18,460	18,460	22
23			23	TRANSFERS				23
24		0	24	N/A	0	0	0	24
25	0	0	25	TOTAL TRANSFERS	0	0	0	25
26			26	CONTINGENCIES				26
27	9,279	9,393	27	General Operating Contingency	21,356	21,356	21,356	27

28	9,279	9,393	27,141	28	TOTAL CONTINGENCIES	21,356	21,356	21,356	28
29				29	CAPITAL OUTLAY				29
30	0	0	0	30	N/A	0	0	0	30
31	0	0	0	31	TOTAL CAPITAL OUTLAY	0	0	0	31
32	45,619	76,485	91,535	32	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	54,400	54,400	54,400	32

**DETAILED DESCRIPTION
PARK FUND REQUIREMENTS (LB-30)**

(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

DETAILED DESCRIPTION OF LINE ITEMS BY NUMBER AND REQUIREMENT.
REQUIREMENTS INCLUDE ALL EXPENDITURES AS SHOWN FOR THE FISCAL YEAR 2018-2019.

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

10	Total Full-Time Equivalent FTEs: Total full-time equivalent employees on staff.	10
11	Heading - Materials and Services	11
12	Admin fee to General Fund: The General Fund pays for the administration of the Parks Department. This entails staff time from both the Office Manager and the City Manager.	12
13	Bott's Marsh Park Development: This was a line item created for the Bott's Marsh Park Project in FY 2014-2015. This line has been zeroed out, because it is no longer available for acquisition.	13
14	FEMA Public Assistance Funds: This line item has been zeroed out, because the contemplated park restoration projects did not occur.	14
15	Minor equipment: All operating funds have a line item for minor equipment. This has been decreased based on little use in recent years. Upper Park and Waterfront Park funds have been increased instead.	15
16	Miscellaneous: This is a placeholder that can be used for any other park-related materials expenses.	16
17	Park Comm. Exp. (from donations): Expenses approved by the Park Committee for work at either park.	17
18	Temp Utility Worker: For summer help maintaining the parks. Estimated \$24.37 per hour total cost during the period between May and October. See Storm Water Drainage Fund, Water Fund, and Street Fund for additional cost.	18
19	UP Materials & Supplies: (Upper Park) Includes a portable restroom for 6 months (May - October, estimated to be \$120 per month), electricity (\$19 when not being used, more if it is used) for the Upper Park, and other expenses, including gardening expenses. These funds have been decreased, based on needed maintenance in 2019-2020. Money can be transferred back as needed from contingencies.	19
20	Vehicle/Equip Oper and Main: (Vehicle and Equipment Operations and Maintenance) Expenses for fuel and maintenance, vehicles and equipment, materials, and general operating expenses. This is being maintained at reduced spending based on average past performance over the past several years.	20

21	WFP Materials & Supplies: (Waterfront Park) Property insurance for the restroom building and the dock, electricity for restroom building, restroom supplies, and miscellaneous supplies and gardening supplies for Waterfront Park. This is being maintained based on average past performance over the past several years.	21
22	Heading - Total Materials and Services: The mathematical sum of materials and services.	22
23	Heading - Transfers	23
24	N/A: There are no transfers anticipated for this fiscal year.	24
25	Heading - Total Transfers: The mathematical sum of all transfers into named funds.	25
26	Heading - Contingencies	35
27	General Operating Contingency: Money for emergencies and unexpected expenses. This is the amount that will be the cash on hand to start the following year. The budgeting strategies over the last two fiscal years have increased this balance to healthier levels needed within the Park Fund for FY 2019-2020.	36
28	Heading - Total Contingencies: The mathematical sum of all contingencies in the Park Fund.	37
29	Heading - Capital Outlay	38
30	N/A: There is no capital outlay anticipated for this fiscal year.	39
31	Heading - Total Capital Outlay: The mathematical sum of all Capital Outlay anticipated in FY 2019-2020.	46

32	Organizational Unit/Activity Total: The mathematical sum of all expenditures/requirements of the FY 2019-2020 Park Fund.	47
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FORM

LB-11

This fund is authorized by ORS 294.525 and was continued by Resolution No. 2009-21, on 6/16/09 for the following specified purposes: acquisition of large ticket pieces of Public Works Dept. equipment.

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

Review Year: 2019

PUBLIC WORKS EQUIPMENT RESERVE

CITY OF WHEELER

(Fund)

Name of Municipal Corporation

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019-2020						
Actual		Adopted Budget This Year 2018-2019	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body					
Second Preceding Year 2016-2017	First Preceding Year 2017-2018										
1			1	RESOURCES						1	
2	29,886	34,223	37,875	2	Cash on Hand	39,850	39,850	39,850			2
3	175	200	400	3	Interest	650	650	650			3
4	0	0	0	4	Miscellaneous	0	0	0			4
5	1,000	0	0	5	Transfer from Storm Water Dr Fund	0	0	0			5
6	1,000	1,000	1000	6	Transfer from Water Fund	1,000	1,000	1,000			6
7				7							
8	32,061	35,423	39274	8	Total Resources, except taxes to be levied	41,500	41,500	41,500			7
11			0	11							
12	32,061	35,423	39,275	12	TOTAL RESOURCES	41,500	41,500	41,500			12
13			0	13	REQUIREMENTS **						13
14				14	Org. Unit or Prog. & Activity	Object Classification	Detail				14
15	7,500	7,500	7,500	15	Expenses	Mat & Svcs	Equipment	7,500	7,500	7,500	15
16	24,561	27,923	31,775	16	Expenses	Other	Reserved for Future	34,000	34,000	34,000	16
17				17			Expenditures				17
18	0			18	Ending balance (prior years)						18
19		0		19	UNAPPROPRIATED ENDING FUND BALANCE						19
20	32,061	35,423	39,275	20	TOTAL REQUIREMENTS			41,500	41,500	41,500	20

**DETAILED DESCRIPTION
PUBLIC WORKS EQUIPMENT RESERVE (LB-11)**

CITY OF WHEELER
(Name of Municipal Corporation)

(Fund)

	<p>DETAILED DESCRIPTION OF LINE ITEMS BY NUMBER, RESOURCE, AND REQUIREMENT. RESOURCES AND REQUIREMENTS INCLUDE ALL REVENUE AND EXPENDITURES AS SHOWN FOR THE FISCAL YEAR 2019-2020.</p>	
1	Heading - Resources.	1
2	Cash on Hand, Available: Amount left over from current fiscal year to start the new fiscal year less future receivables and payables as of budget preparation date.	2
3	Interest: Interest earned on deposits in our checking account as well as our LGIP account based on performance year to date	3
4	Miscellaneous: All operating funds have a "Miscellaneous" resource line item.	4
5	Transfer from General Fund: This transfer has been eliminated, after three years at zero.	5
6	Transfer from Storm Water Dr Fund: (Storm water Drainage Fund) This transfer is temporarily suspended this year in order to retain additional operating funds in the Storm Water Drainage Fund.	6
7	Transfer from Street Fund: This transfer is eliminated, after three years at zero.	7
8	Transfer from Water Fund: This is an annual transfer in order to accumulate money in this fund.	8
9	[Blank]	9

10	Total Resources, Except Taxes to be Levied: The mathematical sum of lines 2 through 8.	10
11	Taxes Estimated to be Received.	11
12	Taxes Collected in Year Levied.	12
13	Total Resources: This is the mathematical sum of lines 10 and 12 (or 11 in FY 2017-2018). This reflects the total resources available to the City in the Public Works Equipment Reserve Fund in the fiscal year identified.	13
14	Heading - Requirements.	14
15	Heading - Program & Activity, Object Classification, Detail.	15
16	Expenses, Materials & Services, Equipment (Emergency Repairs): These funds can be used to address Public Works equipment replacement needs (and emergency repairs) if necessary. This item is being maintained at FY 2017-2018 levels based on average performance over the past several years.	16
17	Expenses, Other, Reserved for Future Expenditure: The purpose of a reserve fund is to accumulate money for spending in a future year.	17
18	[Blank]	18
19	Ending Balance (Prior Years): Estimated amount left in the fund after the annual payment is made.	19
20	Unappropriated Ending Fund Balance: Estimated amount left in the fund after the annual payment is made.	20

21	Total Requirements: The mathematical sum of lines 16 through 17 and 20 (or 19 for FY 2017-2018).	21
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**RESOURCES
STREET FUND**

(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

		Historical Data				Budget for Next Year 2018-2019			
		Actual		Adopted Budget This Year Year 2018-2019	RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2016-2017	First Preceding Year 2017-2018								
1				1	RESOURCES				1
2	69,148	75,809	67,750	2	Cash on Hand	69,484	69,484	69,484	2
3	1,745	1,635	1,635	3	City Business Licenses (44%)	1,635	1,635	1,635	3
4	30,000	30,000	30,000	4	FEMA Public Assistance Funds	30,000	30,000	30,000	4
5	12,750	13,000	13,800	5	Franchise Fees (1/2)	13,000	13,000	13,000	5
6	350	550	800	6	Interest	1,100	1,100	1,100	6
7	50	50	50	7	Miscellaneous	50	50	50	7
8	50,000	50,000	50,000	8	ODOT Paving Grant (tbd)	50,000	100,000	100,000	8
9	23,750	24,200	25,000	9	State Gasoline Tax	27,500	27,500	27,500	9
10	7,500	13,371	0	10	Transfer from Building Reserve	0	0	0	10
11	195,293	208,615	189,035	11	Total resources, except taxes to be levied	192,769	242,769	242,769	11
12		5	5	12	Taxes estimated to be received	0	0	0	12
13	5			13	Taxes collected in year levied				13
14	195,298	208,620	189,040	14	TOTAL RESOURCES	192,769	242,769	242,769	14

DETAILED DESCRIPTION
STREET FUND RESOURCES (LB-20)

(Fund)

CITY OF WHEELER
(Name of Municipal Corporation)

DETAILED DESCRIPTION OF LINE ITEMS BY NUMBER AND RESOURCE. RESOURCES INCLUDE ALL REVENUE RECEIVED BY THE CITY OF WHEELER.		
1	Heading - Resources.	1
2	Cash on Hand, Available: Amount left over from current fiscal year to start the new fiscal year less future receivables and payables as of budget preparation date.	2
3	City Business Licenses: Estimate based on review of current licensed businesses, and the known businesses that will return in FY 2018-2019 (62) and calculated to 44%; the other 56% are deposited into the General Fund.	3
4	FEMA Public Assistance Funds: This was a new line item for FY 2016-2017 that anticipated FEMA Public Assistance funds for street restoration projects, following the 2015 storm event.	4
5	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. Although the amount fluctuates, this estimate is based on the average performance over the past four years.	5
6	Interest: Interest earned on deposits in our checking account as well as our LGIP account based on performance year to date	6
7	Miscellaneous: All operating funds have a "Miscellaneous" resource line item.	7
8	ODOT Paving Grant (tbd): ODOT offers a Special Cities Allotment grant each year for smaller cities with street repair needs. The maximum amount of each grant is now \$100,000. Applications are due by August 1. We can use our street inventory and traffic counts to identify a suitable street segment.	8
9	State Gasoline Tax: Calculation based on FY 2017-2018 and FY 2018-2019 performance. Each payment in 2019 averaged \$2500.	9

10	Transfer from Building Reserve Fund: This was a new line item for FY 2016-2017 to cover any improvements to pavement areas associated with City Hall. Paving has been completed.	10
11	Total Resources, Except Taxes to be Levied: The mathematical sum of lines 2 through 10.	11
12	Taxes Estimated to be Received: Delinquent property taxes anticipated to be collected in this fiscal year; estimate based on history. Split between general fund and debt service fund.	12
13	Taxes Collected in Year Levied: Taxes collected, or estimated to be collected in the fiscal year identified.	13
14	Total Resources: This is the mathematical sum of lines 16 and 17 (for FY 2017-2018, or line 18 for FY 2015-2016 and FY 2016-2017). This reflects the total resources available to the City in the Street Fund in the fiscal year identified.	14

REQUIREMENTS SUMMARY

**FORM
LB-30**

STREET FUND

(name of fund)

CITY OF WHEELER

(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: STREET FUND	Budget for Next Year 2019-2020				
	Actual		Adopted Budget This Year Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2015-2016	First Preceding Year 2017-2018							
1				1	PERSONNEL SERVICES			1	
2	1,692	2,244	2,414	2	Employee Retirement	3,387	3,387	3,387	2
3	2,107	2,099	2,191	3	Health Insurance	2,336	2,336	2,336	3
4	197	207	223	4	Medicare	244	244	244	4
5	761	761	600	5	Payroll Expenses	534	534	534	5
6	13,578	14,244	15,325	6	Public Works Tech (25%)	16,756	16,756	16,756	6
7	842	884	951	7	Social Security	1,040	1,040	1,040	7
8	5	5	5	8	Unemployment	5	5	5	8
9	19,182	20,444	21,709	9	TOTAL PERSONNEL SERVICES	24,302	24,302	24,302	9
10	0.25	0.25	0.25	10	Total Full-Time Equivalent (FTE)	0.25	0.25	0.25	10
11				11	MATERIALS AND SERVICES			11	
12	1,040	1,040	1,040	12	Admin Fee to General Fund	1,040	1,040	1,040	12
13	3,500	3,500	6,000	13	Contract Maintenance	4,000	4,000	4,000	13
14	500	500	500	14	Downtown Maintenance	1,300	1,300	1,300	14
15	1,000	1,000	1,000	15	Emergency Maintenance	1,000	1,000	1,000	15
16	750	750	750	16	Engineering Services	750	750	750	16
17	1,000	1,000	1,000	17	Minor Equipment	1,000	1,000	1,000	17
18	3,500	3,500	3,500	18	Regular Oper/Main	3,500	3,500	3,500	18
19	4,800	4,800	4,788	19	Street Lights	5,020	5,020	5,020	19
20	1,500	1,500	1,500	20	Street Sign Project	1,500	1,500	1,500	20
21	5,500	5,500	5,500	21	Temp Utility Worker	4,700	4,700	4,700	21
22	23,090	23,090	25,578	22	TOTAL MATERIALS AND SERVICES	23,810	23,810	23,810	22
23				23	TRANSFERS			23	
24	5,000	5,000	5,000	24	Transfer to Park	5,000	5,000	5,000	24
25	5,000	5,000	5,000	25	TOTAL TRANSFERS	5,000	5,000	5,000	25
26				26	CONTINGENCIES			26	
27	40,526	52,586	36,753	27	General Operating Contingency	39,657	39,657	39,657	27

28	40,526	52,586	36,753	28	TOTAL CONTINGENCIES	39,657	39,657	39,657	28
29				29	CAPITAL OUTLAY				29
30	30,000	30,000	30,000	30	FEMA Public Assistance	30,000	30,000	30,000	30
31	27,500	27,500	20,000	31	Misc Capital Projects	20,000	20,000	20,000	31
32	50,000	50,000	50,000	32	ODOT Grant (TBD), SCA Paving	50,000	100,000	100,000	32
33	107,500	107,500	100,000	33	TOTAL CAPITAL OUTLAY	100,000	150,000	150,000	33
34	195,298	208,620	189,040	34	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	192,769	242,769	242,769	34

DETAILED DESCRIPTION
STREET FUND REQUIREMENTS (LB-30)

(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

DETAILED DESCRIPTION OF LINE ITEMS BY NUMBER AND REQUIREMENT.
 REQUIREMENTS INCLUDE ALL EXPENDITURES AS SHOWN FOR THE FISCAL YEAR 2019-2020.

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

10	Total Full-Time Equivalent FTEs: Total full-time equivalent employees on staff.	10
11	Heading - Materials and Services	11
12	Admin fee to General Fund: The General Fund pays for the administration of the Street Department. This entails staff time from both the Office Manager and the City Manager.	12
13	Contract Maintenance/Services: For work the City has to contract out to have done, or equipment rental, including temporary labor. This has been decreased for the FY 2019-2020 year, since the striping and curb painting budgeted for last year in the downtown area are complete.	13
14	Downtown Maintenance: Replacement of light fixtures and minor maintenance items which are covered by the City business license fees. This has been increased from historic funding levels for additional street sweeping downtown.	14
15	Emergency Maintenance: For repair of storm or other kind of damage. This has been maintained at historic funding levels for flexibility in the fund.	15
16	Engineering Services: For any needed engineering on street projects. This has been maintained at historic funding levels for flexibility in the fund.	16
17	Minor Equipment: All operating funds have a line item for minor equipment. This has been maintained at historic funding levels for flexibility in the fund.	17
18	Regular Oper/Main: (Operations and Maintenance) Expenses for fuel and maintenance, vehicles and equipment, materials, and general operating expenses. This is maintained at FY 2018-2019 levels based on line item performance.	18
19	Street Lights: State gasoline tax income covers this expenditure. This increased 5% based on historic patterns.	19
20	Street Sign Project: These funds are available for installation of signs or other traffic/parking management materials. This has been maintained at FY 2018-2019 levels due to anticipated needs.	20

21	Temp Utility Worker: For summer help maintaining streets. Estimated \$18.00 per hour total cost during the period between May and October. See Storm Water Drainage Fund, Water Fund, and Park Fund for additional cost.	21
22	Heading - Total Materials and Services: The mathematical sum of materials and services.	22
23	Heading - Transfers	23
24	Transfer to Park Fund: This is a new line item that is an annual transfer to support the park, including city roadway interface maintenance.	24
25	Heading - Total Transfers: The mathematical sum of all transfers into named funds.	25
26	Heading - Contingencies	26
27	General Operating Contingency: Money for emergencies and unexpected expenses. This is the amount that will be the cash on hand to start the following year. The budgeting strategies over the last two fiscal years have increased this balance to healthier levels needed within the Street Fund for FY 2019-2020.	27
28	Heading - Total Contingencies: The mathematical sum of all contingencies in the Street Fund.	28
29	Heading - Capital Outlay	29
30	FEMA Public Assistance: This was a new line item introduced for FY 2016-2017 to account for any funds received from FEMA Public Assistance, and subsequent projects to City streets following the 2015 storm event.	30
31	Misc Capital Projects: Any street repair projects other than SCA projects. It was reserved to supplement an SCA grant, but is carried over for FY 2019-2020, since we did not receive the grant last year.	31

32	<p>ODOT Grant (TBD), SCA Paving: ODOT offers a Special Cities Allotment grant each year for smaller cities with street repair needs. The maximum amount of each grant is now \$100,000. Applications are due by August 1. We can use our street inventory and traffic counts to identify a suitable street segment.</p>	32
33	<p>Heading - Total Capital Outlay: The mathematical sum of all Capital Outlay anticipated in FY 2019-2020.</p>	33
34	<p>Organizational Unit/Activity Total: The mathematical sum of all expenditures/requirements of the FY 2019-2020 Street Fund.</p>	34

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

CITY OF WHEELER
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019-2020						
Actual		Adopted Budget This Year Year 2018-2019		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2016-2017	First Preceding Year 2017-2018									
1			1	RESOURCES			1			
2	19,839	18,678	2	Cash on Hand	23,014	23,014	23,014	2		
3	130	130	3	Interest	500	500	500	3		
4	2,000	1,084	4	Member Assessments	1,084	1,084	1,084	4		
5		3,000	5	Transfer from General Fund	3,000	3,000	3,000	5		
6	21,969	0	6	Total Resources, except taxes to be levied	27,598	27,598	27,598	6		
7		0	7	Taxes estimated to be received				7		
8	0		8	Taxes collected in year levied	0	0	0	8		
9	21,969	0	9	TOTAL RESOURCES	27,598	27,598	27,598	9		
10			10	REQUIREMENTS				10		
11			11	Org Unit or Prog & Activity	Object Classification	Detail		11		
12	7,457	7,457	12	Expenses	Debt	Annual Loan Payme nt	7,457	7,457	7,457	12
13	14,512		13	Ending balance (prior years)			20,141	20,141	20,141	13
14		15,435	14	APPROPRIATED ENDING FUND BALANCE						14
15	21,969	22,892	15	TOTAL REQUIREMENTS			27,598	27,598	27,598	15

DETAILED DESCRIPTION

STREET LID (LB-10)

(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

<p align="center">DETAILED DESCRIPTION OF LINE ITEMS BY NUMBER, RESOURCE, AND REQUIREMENT. RESOURCES AND REQUIREMENTS INCLUDE ALL REVENUE AND EXPENDITURES AS SHOWN FOR THE FISCAL YEAR 2019-2020.</p>		
1	Heading - Resources.	1
2	Cash on Hand: Amount left over from current fiscal year to start the new fiscal year less future receivables and payables as of budget preparation date. Of the original 19 properties in the Local Improvement District (L.I.D.) 14 have paid their assessments in full, 3 are current, and 2 are in arrears. The two accounts that are in arrears are the reason that the available Cash on Hand has diminished over time. This was halted between FY 2014/2015 and FY 2015/2016 by the addition of another fully paid assessment but has compounded over the last two fiscal years which has created the need for new transfer line item from the General Fund. One of the accounts paid in	2
3	Interest: Interest earned on deposits in our checking account, as well as our LGIP account, and based on annual performance of line item in current FY 2018-2019.	3
4	Member Assessments: The annual assessments anticipated to be received this fiscal year from members of the LID who still have balances outstanding.	4
5	Transfer from General Fund: A small transfer in to maintain the unappropriated ending fund balance at acceptable levels for FY 2019-2020.	5
6	Total Resources, Except Taxes to be Levied: The mathematical sum of lines 2 through 5.	6
7	Taxes Estimated to be Received.	7
8	Taxes Collected in Year Levied.	8
9	Total Resources: This is the mathematical sum of lines 8 and 10 (or 9 in FY 2017-2018). This reflects the total resources available to the City in the Street LID Fund in the fiscal year identified.	9

10	Heading - Requirements.	10
11	Heading - Program & Activity, Object Classification, Detail.	11
12	Expenses: Annual Loan Payment. Annual payment, due December 1, 2019; the interest rate is 5.46%. As of April 1, 2019 the outstanding principal balance on the loan is \$47,309. The original amount of the loan was \$98,438. The final payment is due in 2026.	12
13	Ending Balance (Prior Years): Estimated amount left in the fund after the annual payment is made.	13
14	Unappropriated Ending Fund Balance: Estimated amount left in the fund after the annual payment is made.	14
15	Total Requirements: The mathematical sum of lines 16 and 21 (or 22 for FY 2017-2018).	15

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

(Fund)

(Name of Municipal Corporation)

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2019-2020				
Actual		Adopted Budget This Year Year 2018-2019					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2016-2017	First Preceding Year 2017-2018										
1			1	RESOURCES						1	
2	14,396	17,479	25,195	2	Cash on Hand			27,350	27,350	27,350	2
3	180,000	180,000	180,000	3	City Storm Water Project Funds			180,000	180,000	180,000	3
4	520,000	520,000	520,000	4	FEMA Hazard Mitigation Funds			520,000	520,000	520,000	4
5	80	190	245	5	Interest			400	400	400	5
6	10	10	10	6	Miscellaneous			10	10	10	6
7	2,426	2,426	2,426	7	SDCs			2,426	2,426	2,426	7
8	6,000	5,000	500	8	Transfer from Storm Water Drainage Fund			0	0	0	8
9				9							9
10	722,912	725,105	728,376	10	Total Resources, except taxes to be levied			730,186	730,186	730,186	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	722,912	725,105	728,376	13	TOTAL RESOURCES			730,186	730,186	730,186	13
14				14	REQUIREMENTS **						14
15				15	Org Unit or Prog & Activity	Object Classification	Detail				15
16	700,000	700,000	700,000	16	Expenses	Cap. Outlay	Master Plan	700,000	700,000	700,000	16
17	22,912	25,105	28,376	17	Expenses	Conting.	General	30,186	30,186	30,186	17
18				29	Ending balance (prior years)			0	0	0	18
19			0	30	UNAPPROPRIATED ENDING FUND BALANCE						19
20	722,912	725,105	728,376	31	TOTAL REQUIREMENTS			730,186	730,186	730,186	20

DETAILED DESCRIPTION
STORMWATER CAPITAL IMPROVEMENT (LB-10)

CITY OF WHEELER
(Name of Municipal Corporation)

(Fund)

DETAILED DESCRIPTION OF LINE ITEMS BY NUMBER, RESOURCE, AND REQUIREMENT. RESOURCES AND REQUIREMENTS INCLUDE ALL REVENUE AND EXPENDITURES AS SHOWN FOR THE FISCAL YEAR 2019-2020.		
1	Heading - Resources.	1
2	Cash on Hand: Amount left over from the current fiscal year to start the new fiscal year.	2
3	City Storm Water Project Funds: This was a new line item for FY 2016-2017 to account for the potential requirement for funding to cover City Storm Water projects if the City receives FEMA Hazard Mitigation Grant funding. This amount represents the 25% that the City will need to contribute towards the projects. These funds may come in the form of State, and or County assistance, in addition to local assistance, or bonded debt.	3
4	FEMA Hazard Mitigation Funds: This was a new line item for FY 2016-2017 to account for FEMA Hazard Mitigation Grant Funds if received by the City for storm water projects, based on current year Hazard Mitigation Grant Fund application. The City is prioritized to receive this grant in FY 2019-2020.	4
5	Interest: Interest earned on deposits in our checking account, as well as our LGIP account, based on performance year to date.	5
6	Miscellaneous: Most funds have a Miscellaneous resource line item.	6
7	SDCs: System Development Charges (SDCs) for estimated two new homes this year (2 x \$1,213).	7
8	Transfer from Storm Water Drainage Fund: This transfer covers Master Plan project expenditures and helps maintain contingency. It was zeroed out for FY 2019-2020, due to increased need in the Storm Water Drainage Fund.	8
9	[Blank]	9

10	Total Resources, Except Taxes to be Levied: The mathematical sum of lines 2 through 9.	10
11	Taxes Estimated to be Received.	11
12	Taxes Collected in Year Levied.	12
13	Total Resources: This is the mathematical sum of lines 8 and 10 (or 9 in FY 2017-2018). This reflects the total resources available to the City in the Water Debt Service Fund in the fiscal year identified.	13
14	Heading - Requirements.	14
15	Heading - Program & Activity, Object Classification, Detail.	15
16	Expenses: Capital Outlay, 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. The City plans to receive FEMA Hazard Mitigation Grant funding for FY 2019-2020, and other funds to complete Storm water projects.	16
17	Expenses: Contingency, General Operating Contingency. Funds for unanticipated expenditures.	17
18	Ending Balance (Prior Years): Estimated amount left in the fund after the annual payment is made.	18
19	Unappropriated Ending Fund Balance: Estimated amount left in the fund after the annual payment is made.	19
20	Total Requirements: The mathematical sum of lines 16 and 17.	20

RESOURCES
STORM WATER DRAINAGE FUND

(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2019-2020			
Actual		Adopted Budget This Year 2018-2019	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2016-2017	First Preceding Year 2017-2018							
1			1	RESOURCES				1
2	17,309	17309	2	Cash on Hand	8,250	8,250	8,250	2
3	13,000	13000	3	Franchise Fees (1/2)	13,000	13,000	13,000	3
4	120	120	4	Interest	115	115	115	4
5	15,200	15200	5	Monthly Utility Fee \ SWM	23,400	23,400	23,400	5
6	150	150	6	Stormwater Review Fees	150	150	150	6
7			7	Transfer from Water Fund	4,000	4,000	4,000	7
8			8					8
9			9					9
10			10					10
11			11					11
12			12					12
13			13					13
14			14					14
15			15					15
16	47,686	45779	16	Total resources, except taxes to be levied	48,915	48,915	48,915	16
17		0	17	Taxes estimated to be received	0	0	0	17
18	0	0	18	Taxes collected in year levied				18
19	47,686	45779	19	TOTAL RESOURCES	48,915	48,915	48,915	19

DETAILED DESCRIPTION

STORM WATER DRAINAGE FUND RESOURCES (LB-20)

CITY OF WHEELER

(Fund)

(Name of Municipal Corporation)

<p align="center">DETAILED DESCRIPTION OF LINE ITEMS BY NUMBER AND RESOURCE. RESOURCES INCLUDE ALL REVENUE RECEIVED BY THE CITY OF WHEELER.</p>		
1	Heading - Resources.	1
2	Cash on Hand, Available: Amount left over from current fiscal year to start the new fiscal year less future receivables and payables as of budget preparation date.	2
3	Franchise Fees (1/2): Franchise fees are paid by utilities for the use of our rights-of-way. Half of these fees go toward maintenance of the 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. This is estimate of based on the average performance over the past four years.	3
4	Interest: Interest earned on deposits in our checking account as well as our LGIP account based on performance year to date	4
5	Monthly Utility Fees: This estimate is based on actual performance over the past several years. The City anticipates an increase in these funds due to new services.	5
6	Storm Water Review Fee: Anticipates two new homes.	6
7	Transfer from Water Fund: This transfer builds the Storm Water Drainage fund for future Storm Water upgrades.	7
8	[Blank]	8

9	[Blank]	9
10	[Blank]	10
11	[Blank]	11
12	[Blank]	12
13	[Blank]	13
14	[Blank]	14
15	[Blank]	15
16	Total Resources, Except Taxes to be Levied: The mathematical sum of lines 2 through 6.	16
17	Taxes Estimated to be Received: None.	17
18	Taxes Collected in Year Levied: Taxes collected, or estimated to be collected in the fiscal year identified.	18
19	Total Resources: This is the mathematical sum of lines 16 and 17 (for FY 2017-2018, or line 18 for FY 2015-2016 and FY 2016-2017). This reflects the total resources available to the City in the General Fund in the fiscal year identified.	19

**REQUIREMENTS SUMMARY
STORM WATER DRAINAGE FUND**

(name of fund)

CITY OF WHEELER

(Name of Municipal Corporation)

Historical Data				REQUIREMENTS FOR: STORM WATER DRAINAGE FUND	Budget for Next Year 2019-2020				
Actual		Adopted Budget This Year Year 2018-2019	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2016-2017	First Preceding Year 2017-2018								
1			1	PERSONNEL SERVICES			1		
2	1,692	2,244	2,414	2	Employee Retirement	3,387	3,387	3,387	2
3	2,107	2,099	2,191	3	Health Insurance	2,336	2,336	2,336	3
4	197	207	223	4	Medicare	244	244	244	4
5	761	761	600	5	Payroll Expenses	534	534	534	5
6	13,578	14,244	15,325	6	Public Works Tech (25%)	16,756	16,756	16,756	6
7	842	884	951	7	Social Security	1,040	1,040	1,040	7
8	5	5	5	8	Unemployment	5	5	5	8
9	19,182	20,444	21,709	9	TOTAL PERSONNEL SERVICES	24,302	24,302	24,302	9
10	0.25	0.25	0.25	10	Total Full-Time Equivalent (FTE)	0.25	0.25	0.25	10
11				11	MATERIALS AND SERVICES			11	
12	3,744	3,744	1,000	12	Admin Fee to General Fund	500	500	500	12
13	500	500	500	13	Contract Maintenance	1,000	1,000	1,000	13
14	500	500	500	14	Engineering Services	500	500	500	14
15	500	500	500	15	Minor Equipment	500	500	500	15
16	1,300	1,300	1,300	16	Regular Oper/Main	1,300	1,300	1,300	16
17	1,500	1,500	1,500	17	Temp Utility Worker	1,500	1,500	1,500	17
18			0	18	Miscellaneous	0	0	0	18
19	8,044	8,044	5,300	19	TOTAL MATERIALS AND SERVICES	5,300	5,300	5,300	19
20				20	TRANSFERS			20	
21	500	0	0	21	Transfer to Buildings Reserve Fund	0	0	0	21
22	1,000	0	0	22	Transfer to PW Equip Reserve	0	0	0	22
23	6,000	5,000	500	23	Transfer to Storm Water Cap Im	0	0	0	23
24	7,500	5,000	500	24	TOTAL TRANSFERS	0	0	0	24
25				25	CONTINGENCIES			25	
26	10,460	10,791	4,872	26	General Operating Contingency	14,813	14,813	14,813	26
27	10,460	10,791	4,872	27	TOTAL CONTINGENCIES	14,813	14,813	14,813	27

28				28	CAPITAL OUTLAY				28
29	2,500	1,500	1,000	29	Misc Capital Projects	4,500	4,500	4,500	29
30	2,500	1,500	1,000	30	TOTAL CAPITAL OUTLAY	4,500	4,500	4,500	30
31	47,686	45,779	33,381	31	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	48,915	48,915	48,915	31

DETAILED DESCRIPTION

STORM WATER DRAINAGE FUND FUND REQUIREMENTS (LB-30)

CITY OF WHEELER

(Fund)

(Name of Municipal Corporation)

DETAILED DESCRIPTION OF LINE ITEMS BY NUMBER AND REQUIREMENT.
REQUIREMENTS INCLUDE ALL EXPENDITURES AS SHOWN FOR THE FISCAL YEAR 2019-2020.

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

10	Total Full-Time Equivalent FTEs: Total full-time equivalent employees on staff.	10
11	Heading - Materials and Services	11
12	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 Manager and the City Manager.	12
13	Contract Maintenance/Services: For work the City has to contract out to have done, or equipment rental, including temporary labor. This remains the same for the FY 2019-2020 year.	13
14	Engineering Services: For any needed engineering on street projects. This has been maintained at historic funding levels for flexibility in the fund.	14
15	Minor Equipment: All operating funds have a line item for minor equipment. This has been maintained at historic funding levels for flexibility in the fund.	15
16	Regular Oper/Main: (Operations and Maintenance) Expenses for fuel and maintenance, vehicles and equipment, materials, and general operating expenses. This is maintained at FY 2018-2019 levels based on line item performance.	16
17	Temp Utility Worker: For summer help maintaining streets. Estimated \$18.00 per hour total cost during the period between May and October. See Street Fund, Water Fund, and Park Fund for additional cost.	17
18	Miscellaneous: Most funds have a Miscellaneous resource line item.	18
19	Heading - Total Materials and Services: The mathematical sum of materials and services.	19
20	Heading - Transfers	20

21	Transfer to Buildings Reserve Fund: This is an annual transfer to build up this fund, but was reduced in FY 2017-2018 and FY 2018-2019 to build operating contingency.	21
22	Transfer to PW Equip Reserve Fund: This is an annual transfer to build up this fund, but was reduced in FY 2017-2018 and FY 2018-2019 to maintain operating contingency.	22
23	Transfer to Storm Water Cap Improvement: This is an annual transfer to build up this fund, but was reduced in FY 2018-2019 from FY 2017-2018 levels to build operating contingency in the Storm Water Drainage Fund.	23
24	Heading - Total Transfers: The mathematical sum of all transfers into named funds.	24
25	Heading - Contingencies	25
26	General Operating Contingency: Money for emergencies and unexpected expenses. This is the amount that will be the cash on hand to start the following year.	26
27	Heading - Total Contingencies: The mathematical sum of all contingencies in the Street Fund.	27
28	Heading - Capital Outlay	28
29	Misc Capital Projects: This line item is used for small projects that become necessary outside of those identified in the Master Plan.	29
30	Heading - Total Capital Outlay: The mathematical sum of all Capital Outlay anticipated in FY 2019-2020.	30
31	Organizational Unit/Activity Total: The mathematical sum of all expenditures/requirements of the FY 2019-2020 Storm Water Drainage Fund.	31

RESOURCES
WATER CAPITAL IMPROVEMENT FUND

(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2019-2020			
	Actual		Adopted Budget This Year 2018-2019		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016-2017	First Preceding Year 2017-2018						
1			1	RESOURCES				1
2	158,459	150,171	136,825	2 Cash on Hand	138,915	138,915	138,915	2
3	850	1,500	1,875	3 Interest	2,600	2,600	2,600	3
4	100	100	100	4 Miscellaneous	100	100	100	4
5	7,340	7,340	7,340	5 SDCs	7,340	7,340	7,340	5
6	2,000	2,000	2,000	6 Transfer from Water Fund	2,000	2,000	2,000	6
7	11,000	12,000	12,500	7 Water Acct. Cap. Imp	12,500	12,500	12,500	7
8				8				8
9				9				9
10				10				10
11				11				11
12				12				12
13	179,749	173,111	160,640	13 Total resources, except taxes to be levied	163,455	163,455	163,455	13
14	0	0	0	14 Taxes estimated to be received	0	0	0	14
15	0	0	0	15 Taxes collected in year levied	0	0	0	15
16	179,749	173,111	160,640	16 TOTAL RESOURCES	163,455	163,455	163,455	16

DETAILED DESCRIPTION

WATER CAPITAL IMPROVEMENT FUND RESOURCES (LB-20)

CITY OF WHEELER

(Fund)

(Name of Municipal Corporation)

DETAILED DESCRIPTION OF LINE ITEMS BY NUMBER AND RESOURCE. RESOURCES INCLUDE ALL REVENUE RECEIVED BY THE CITY OF WHEELER.		
1	Heading - Resources.	1
2	Cash on Hand, Available: Amount left over from current fiscal year to start the new fiscal year less future receivables and payables as of budget preparation date.	2
3	Interest: Interest earned on deposits in our checking account as well as our LGIP account based on performance year to date	3
4	Miscellaneous: All operating funds have a Miscellaneous resource line item.	4
5	SDCs: These are connection fees, anticipated for two new homes in FY 2019-2020.	5
6	Transfer from Water Fund: This is a transfer to the Water Capital Improvement Fund in order to build a budget for future capital projects.	6
7	Water Acct. Cap. Imp (Water Account Capital Improvement Surcharge): The City planned on initiating payments to Manzanita for Capital Improvements to the shared water system in FY 2018-2019. These improvements are paid to Manzanita by way of a surcharge on water receipts.	7
8	[Blank]	8
9	[Blank]	9

10	[Blank]	10
11	[Blank]	11
12	[Blank]	12
13	[Blank]	13
14	[Blank]	14
15	[Blank]	15
16	Total Resources, Except Taxes to be Levied: The mathematical sum of lines 2 through 7.	16
17	Taxes Estimated to be Received: None.	17
18	Taxes Collected in Year Levied: Taxes collected, or estimated to be collected in the fiscal year identified.	18
19	Total Resources: This is the mathematical sum of lines 16 and 17 (for FY 2017-2018, or line 18 for FY 2015-2016 and FY 2016-2017). This reflects the total resources available to the City in the Water Capital Improvement Fund in the fiscal year identified.	19

**REQUIREMENTS SUMMARY
WATER CAPITAL IMPROVEMENT FUND**

(name of fund)

CITY OF WHEELER

(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: WATER CAPITAL IMPROVEMENT FUND	Budget for Next Year 2019-2020			
	Actual		Adopted Budget This Year Year 2018-2019		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016-2017	First Preceding Year 2017-2018						
1				1	PERSONNEL SERVICES			1
2				2				2
3				3				3
4				4				4
5				5				5
6				6				6
7				7				7
8				8				8
9	0	0	0	9	TOTAL PERSONNEL SERVICES			0
10	0.00	0.00	0.00	10	Total Full-Time Equivalent (FTE)			0.00
11				11	MATERIALS AND SERVICES			11
12	13,960	13,960	13,960	12	Admin Fee to General Fund			13,960
13	81,289	74,651	52,680	13	Total Unapp End Fund			55,495
14				14				14
15				15				15
16				16				16
17				17				17
18	95,249	88,611	66,640	18	TOTAL MATERIALS AND SERVICES			69,455
19				19	TRANSFERS			19
20	1,500	1,500	500	20	Transfer to Park			500
21				21				21
22				22				22
23	1,500	1,500	500	23	TOTAL TRANSFERS			500
24				24	CONTINGENCIES			24
25	72,000	51,000	51000	25	General Operating Contingency			51,000
26	72,000	51,000	51000	26	TOTAL CONTINGENCIES			51,000
27				27	CAPITAL OUTLAY			27

28	0	20,000	30,000	28	Misc Capital Projects	30,000	30,000	30,000	28
29	11,000	12,000	12,500	29	Water Acct. Cap. Imp	12,500	12,500	12,500	29
30	11,000	32,000	42,500	30	TOTAL CAPITAL OUTLAY	42,500	42,500	42,500	30
31	179,749	173,111	160,640	31	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	163,455	163,455	163,455	31

DETAILED DESCRIPTION

WATER CAPITAL IMPROVEMENT FUND REQUIREMENTS (LB-30)

CITY OF WHEELER

(Fund)

(Name of Municipal Corporation)

DETAILED DESCRIPTION OF LINE ITEMS BY NUMBER AND REQUIREMENT.
REQUIREMENTS INCLUDE ALL EXPENDITURES AS SHOWN FOR THE FISCAL YEAR 2019-2020.

1	Heading - Personnel Services	1
2	[Blank]	2
3	[Blank]	3
4	[Blank]	4
5	[Blank]	5
6	[Blank]	6
7	[Blank]	7
8	[Blank]	8
9	Heading - Total Personnel Services: The mathematical sum of personnel services.	9

10	Total Full-Time Equivalent FTEs: Total full-time equivalent employees on staff.	10
11	Heading - Materials and Services	11
12	Admin fee to General Fund: The General Fund pays for the administration of the Water Department. This entails staff time from both the Office Manager and the City Manager.	12
13	Total Unapp End Fund: This is the total unappropriated ending fund balance from FY 2018-2019.	13
14	[Blank]	14
15	[Blank]	15
16	[Blank]	16
17	[Blank]	17
18	Heading - Total Materials and Services: The mathematical sum of materials and services.	18
19	Heading - Transfers	19
20	Transfer to Park Fund: This is an annual transfer to build up this fund, but has been reduced in FY 2017-2018 and FY 2018-2019 to build operating contingency in the Water Capital Improvement Fund.	20

21	[Blank]	21
22	[Blank]	22
23	Heading - Total Transfers: The mathematical sum of all transfers into named funds.	23
24	Heading - Contingencies	24
25	General Operating Contingency: Money for emergencies and unexpected expenses. This is the amount that will be the cash on hand to start the following year.	25
26	Heading - Total Contingencies: The mathematical sum of all contingencies in the Street Fund.	26
27	Heading - Capital Outlay	27
28	Misc Capital Projects: This line item is used for small projects that become necessary outside of those identified in the Master Plan. It was increased in FY 2018-2019 to include potential match funds for grant funding of a new SCADA system. (Water system monitoring)	28
29	Water Acct. Cap. Imp (Water Account Capital Improvement Surcharge): The City planned on initiating payments to Manzanita for Capital Improvements to the shared water system in FY 2018-2019. These improvements are paid to Manzanita by way of a surcharge on water receipts.	29
30	Heading - Total Capital Outlay: The mathematical sum of all Capital Outlay anticipated in FY 2019-2020.	30
31	Organizational Unit/Activity Total: The mathematical sum of all expenditures/requirements of the FY 2019-2020 Water Capital Improvement Fund.	31

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:

WATER DEBT SERVICE FUND
(Fund)

CITY OF WHEELER
(Name of Municipal Corporation)

Historical Data				DESCRIPTION OF RESOURCES AND REQUIREMENTS		Budget for Next Year 2019-2020				
Actual		Adopted Budget This Year Year 2018-2019	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2016-2017	First Preceding Year 2017-2018									
1			1	Resources					1	
2	13,846	15,295	24,096	2	Beginning Cash on Hand	26,880	26,880	26,880	2	
3	250	475	650	3	Interest	800	800	800	3	
4	2,050	1,800	1,850	4	Previously Levied Taxes to be Received	1,800	1,800	1,800	4	
5	3,000	3,000	3,000	5	Transferred from General Fund	3,000	3,000	3,000	5	
6				6					6	
7				7					7	
8	19,146	20,570	29,596	8	Total Resources, Except Taxes to be Levied	32,480	32,480	32,480	8	
9		56,200	56,200	9	Taxes Estimated to be Received *	57,000	57,000	57,000	9	
10	56,200			10	Taxes Collected in Year Levied				10	
11	75,346	76,770	85,796	11	TOTAL RESOURCES	89,480	89,480	89,480	11	
					Requirements					
					Bond Principal Payments					
12				12	Bond Issue	Budgeted Payment Date				12
13	10,290	10,740	11,210	13	Loan #3, Issued 4/28/2004	4/28/2019	11,700	11,700	11,700	13
14	8,974	9,367	9,777	14	Loan #5, Issued 4/28/2004	4/28/2019	10,204	10,204	10,204	14
15	4,245	4,431	4,625	15	Loan #7, Issued 4/28/2004	4/28/2019	4,827	4,827	4,827	15
16	23,509	24,538	25,612	16	Total Principal		26,731	26,731	26,731	16
					Bond Interest Payments					
17				17	Bond Issue	Budgeted Payment Date				17
18	16,689	16,239	15,769	18	Loan #3, Issued 4/28/2004	4/28/2019	15,279	15,279	15,279	18
19	14,620	14,227	13,817	19	Loan #5, Issued 4/28/2004	4/28/2019	13,390	13,390	13,390	19

20	6,907	6,721	6,527	20	Loan #7, Issued 4/28/2004	4/28/2019	6,325	6,325	6,325	20
21	38,216	37,187	36,113	21	Total Interest		34,994	34,994	34,994	21
					Unappropriated Balance for Following Year					
22				22	Bond Issue	Projected Payment Date				22
23				23						23
24				24						24
25				25						25
26	13,621			26	Ending balance (prior years)					26
27		15,045	24,071	27	Total Unappropriated Ending Fund Balance		27,755	27,755	27,755	27
28				28	Loan Repayment to _____ Fund					28
29				29	Tax Credit Bond Reserve					29
30	75,346	76,770	85,796	30	TOTAL REQUIREMENTS		89,480	89,480	89,480	30

**DETAILED DESCRIPTION
WATER DEBT SERVICE (LB-35)**

(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

DETAILED DESCRIPTION OF LINE ITEMS BY NUMBER, RESOURCE, AND REQUIREMENT. RESOURCES AND REQUIREMENTS INCLUDE ALL REVENUE AND EXPENDITURES AS SHOWN FOR THE FISCAL YEAR 2019-2020.		
1	Heading - Resources.	1
2	Beginning Cash on Hand: Amount left over from current fiscal year to start the new fiscal year less future receivables and payables as of budget preparation date.	2
3	Interest: Interest earned on deposits in our checking account as well as our LGIP account, and based on annual performance of line item in current (2018/2019) fiscal year.	3
4	Previous Levied Taxes to be Received: Delinquent property taxes anticipated being collected in this fiscal year; estimate based on average of annual performance added to receivables for FY 2019-2020, based on past performance.	4
5	2019-2020. The reserve should hold steady now at 1/5 of the annual payment but will be supplemented in subsequent budget years as needed by way of General Fund transfer.	5
6	[Blank]	6
7	[Blank]	7
8	Total Resources, Except Taxes to be Levied: The mathematical sum of lines 2 through 5.	8
9	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 taxpayers receive if they pay all their tax by November 15. The rest is the delinquent taxes which will be paid over the next seven years (see 'Prev. levied taxes est. to be received' above).	9

10	Taxes Collected in Year Levied: Taxes collected, or estimated to be collected in the fiscal year identified.	10
11	Total Resources: This is the mathematical sum of lines 8 and 10 (or 9 in FY 2017-2018). This reflects the total resources available to the City in the Water Debt Service Fund in the fiscal year identified.	11
12	Heading - Requirements, Bond Principal Payments.	12
13	Loan #3: Bond Principal Payment. 4/28/04, Loan #3, 4/28/19: Principal payment amount for the \$505,400 bond.	13
14	Loan #5: Bond Principal Payment. 4/28/04, Loan #5, 4/28/19: Principal payment amount for the \$442,000 bond.	14
15	Loan #7: Bond Principal Payment. 4/28/04, Loan #7, 4/28/19: Principal payment amount for the \$208,900 bond.	15
16	Total Principal: This is the mathematical sum on lines 13, 14, and 15.	16
17	Heading - Bond Interest Payments.	17
18	Loan #3: Bond Interest Payment. 4/28/04, Loan #3, 4/28/19 Interest payment amount for the \$505,400 bond.	18
19	Loan #5: Bond Interest Payment. 4/28/04, Loan #5, 4/28/19: Interest payment amount for the \$442,000 bond.	19
20	Loan #7: Bond Interest Payment. 4/28/04, Loan #7, 4/28/19: Interest payment amount for the \$208,900 bond.	20

21	Total Interest: This is the mathematical sum of lines 18, 19, and 20.	21
22	Heading - Unappropriated Ending Fund Balance for Following Year.	22
23	[Blank]	23
24	[Blank]	24
25	[Blank]	25
26	Ending Balance (Prior Years): Three bonds for the Water Pipeline/Reservoir Project were issued in April 2004. The original amount of the bonds was \$1,156,300; the interest rate on each bond is 4.375%; annual payments total \$61,725. Historically, we have kept approximately 1/12 of the annual payment in reserve; because of higher collection rates in recent years, this ratio is now up to 1/5. This is a healthy level so the transfer from the General Fund was eliminated in FY 2018-2019 to help maintain the increased contingency in the General Fund.	26
27	Total Unappropriated Ending Fund Balance: The reserve referred to above.	27
28	Heading - Loan Repayment to _____ Fund. None.	28
29	Heading - Tax Credit Bond Reserve.	29
30	Total Requirements: The mathematical sum of lines 16, 21, and 26 (or 27 for FY 2017-2018).	30

**RESOURCES
WATER FUND**

(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2019-2020			
Actual		Adopted Budget This Year 2018-2019	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2016-2017	First Preceding Year 2017-2018							
1			1	RESOURCES				1
2	69,250	82,364	2	Cash on Hand	52,900	52,900	52,900	2
3	150	200	3	Change of Account	250	250	250	3
4	500	500	4	Connection Fees	500	500	500	4
5	330	500	5	Interest	950	950	950	5
6	100	100	6	Miscellaneous	100	100	100	6
7	450	450	7	Permit & Review fees	450	450	450	7
8	121,000	123,000	8	Water Usage Fees	178,000	178,000	178,000	8
9			9					9
10			10					10
11			11					11
12			12					12
13			13					13
14			14					14
15			15					15
16	191,780	207,114	16	Total resources, except taxes to be levied	233,150	233,150	233,150	16
17		0	17	Taxes estimated to be received	0	0	0	17
18	0	0	18	Taxes collected in year levied				18
19	191,780	207,114	19	TOTAL RESOURCES	233,150	233,150	233,150	19

DETAILED DESCRIPTION
WATER FUND RESOURCES (LB-20)

(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

DETAILED DESCRIPTION OF LINE ITEMS BY NUMBER AND RESOURCE. RESOURCES INCLUDE ALL REVENUE RECEIVED BY THE CITY OF WHEELER.		
1	Heading - Resources.	1
2	Cash on Hand, Available: Amount left over from current fiscal year to start the new fiscal year less future receivables and payables as of budget preparation date.	2
3	Change of Account: The City charges \$15 to change ownership of a water account on its records. Based on FY 2018-2019 performance, the City anticipates slight increase in changes of account in FY 2019-2020.	3
4	Connection Fees: Estimated two new homes in the City.	4
5	Interest: Interest earned on deposits in our checking account as well as our LGIP account based on performance year to date	5
6	Miscellaneous: All operating funds have a "Miscellaneous" resource line item.	6
7	Permit & Review Fees: Fees to cover any City Engineer review of plans.	7
8	Water Usage Fees: Based on previous years' returns at 95% of anticipated collection of \$10,402.00 for FY 2016-2017. This levied a forecasted amount of \$124,886 in FY 2017-2018, rounded to \$123,000 for budget functionality. The line item as shown for FY 2019-2020 includes the new water rates charges implemented as a result of the Water Rate Study.	8
9	[Blank]	9

10	[Blank]	10
11	[Blank]	11
12	[Blank]	12
13	[Blank]	13
14	[Blank]	14
15	[Blank]	15
16	Total Resources, Except Taxes to be Levied: The mathematical sum of lines 2 through 8.	16
17	Taxes Estimated to be Received: Delinquent property taxes anticipated to be collected in this fiscal year; estimate based on history.	17
18	Taxes Collected in Year Levied: Taxes collected, or estimated to be collected in the fiscal year identified.	18
19	Total Resources: This is the mathematical sum of lines 16 and 17 (for FY 2017-2018, or line 18 for FY 2015-2016 and FY 2016-2017). This reflects the total resources available to the City in the Water Fund in the fiscal year identified.	19

REQUIREMENTS SUMMARY

FORM

WATER FUND

LB-30

(name of fund)

CITY OF WHEELER

(Name of Municipal Corporation)

Historical Data				REQUIREMENTS FOR: WATER FUND	Budget for Next Year 2019-2020				
Actual		Adopted Budget This Year Year 2018-2019	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2016-2017	First Preceding Year 2017-2018								
1			1	PERSONNEL SERVICES				1	
2	2,369	3,141	3,380	2	Employee Retirement	4,742	4,742	4,742	2
3	2,951	2,938	3,068	3	Health Insurance	3,270	3,270	3,270	3
4	276	290	312	4	Medicare	341	341	341	4
5	1,065	1,066	800	5	Payroll Expenses	747	747	747	5
6	19,009	19,941	21,455	6	Public Works Tech (35%)	23,458	23,458	23,458	6
7	1,179	1,237	1,331	7	Social Security	1,455	1,455	1,455	7
8	5	5	5	8	Unemployment	5	5	5	8
9	26,854	28,618	30,351	9	TOTAL PERSONNEL SERVICES	34,018	34,018	34,018	9
10	0.35	0.35	0.35	10	Total Full-Time Equivalent (FTE)	0.35	0.35	0.35	10
11				11	MATERIALS AND SERVICES				11
12	54,600	58,600	58,600	12	Admin Fee to General Fund	58,600	58,600	58,600	12
13	6,000	6,000	6,000	13	Contract Maintenance	6,000	6,000	6,000	13
14	500	500	750	14	Dept Meetings/Classes	750	750	750	14
15	1,000	1,000	1,000	15	Emergency Maintenance	1,000	1,000	1,000	15
16	2,000	2,000	2,000	16	Engineering Services	500	500	500	16
17	1,000	1,000	1,000	17	Legal	500	500	500	17
18	1,000	1,000	1,000	18	Minor Equipment	1,000	1,000	1,000	18
19	700	700	700	19	Postage Meter & Supplies (50%)	700	700	700	19
20	7,000	7,000	7,000	20	Regular Oper/Main	7,000	7,000	7,000	20
21	720	720	720	21	Remote Computer Backup	720	720	720	21
22	255	261	269	22	RR Crossing Fees	277	277	277	22
23	3,500	3,500	3,500	23	Temp Utility Worker	2,500	2,500	2,500	23
24	500	650	650	24	Testing	705	705	705	24
25	3,975	3,975	3,975	25	Utilities	3,975	3,975	3,975	25
26	993	1,088	1,145	26	Water Billing Maint/Update	1,155	1,155	1,155	26
27	16,000	16,000	16,000	27	Well Operations & Maintenance	16,000	16,000	16,000	27

28	99,743	103,994	104,309	28	TOTAL MATERIALS AND SERVICES	101,382	101,382	101,382	28
29				29	TRANSFERS				29
30	2,500	2,500	2,500	30	Transfer to Buildings Reserve Fund	500	500	500	30
31	1,500	1,500	500	31	Transfer to Parks	500	500	500	31
32	1,000	1,000	1,000	32	Transfer to PW Equip Reserve Fund	1,000	1,000	1,000	32
33	2,000	2,000	2,000	33	Transfer to Water Cap Imp	2,000	2,000	2,000	33
34				34	Transfer to Storm Water Fund	4,000	4,000	4,000	
35	7,000	7,000	6,000	35	TOTAL TRANSFERS	8,000	8,000	8,000	34
36				36	CONTINGENCIES				35
37	58,183	67,502	59,442	37	General Operating Contingency	89,750	89,750	89,750	36
38	58,183	67,502	59,442	38	TOTAL CONTINGENCIES	89,750	89,750	89,750	37
39				39	CAPITAL OUTLAY				38
40	0	0	0	40	Misc Capital Projects	0	0	0	39
41	0	0	0	41	TOTAL CAPITAL OUTLAY	0	0	0	40
42	191,780	207,114	200,102	42	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	233,150	233,150	233,150	41

DETAILED DESCRIPTION
WATER FUND REQUIREMENTS (LB-30)

(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

DETAILED DESCRIPTION OF LINE ITEMS BY NUMBER AND REQUIREMENT.
 REQUIREMENTS INCLUDE ALL EXPENDITURES AS SHOWN FOR THE FISCAL YEAR 2019-2020.

1	Heading - Personnel Services	1
2	Employee Retirement: This line item was adjusted from 12.46% of gross salary in FY 2016-2017 in accordance with State requirements and to 15.75% for FY 2017-2018, FY 2018-2019 and FY 2019-2020. This item is prorated at 35% of the Public Works Technician's schedule.	2
3	Health Insurance: Health cost will remain at the FY 2018-2010 level for the first six months of the new fiscal year, and increase by 8.2% for the second half of the FY. Dental cost will be remaining flat throughout the entire FY 2019-2020. Vision cost will remain flat for the first six months of the year and will increase by 0.7% % for the second 6 months of the FY. This item is prorated at 35% of the Public Works Technician's schedule.	3
4	Medicare: Medicare cost is based off an estimate of 1.45% of gross pay for the Public Works Technician. This item is prorated at 35% of the Public Works Technician's schedule.	4
5	Payroll Expenses: Misc. Payroll Expenses are estimated to drop in FY 2018-2019 based on actual performance of the past several fiscal years. This item is prorated at 35% of the Public Works Technician's schedule.	5
6	Public Works Tech: Pay for the Public Works Technician, including a 2.5% cost of living increase July 1 (based on year to date Consumer Price Index inflation rate forecast average). This line item also reflects a step increase of 5% at the end of the probationary period. This item is prorated at 35% of the Public Works Technician's schedule.	6
7	Social Security: Social Security cost is calculated at 6.2% of total wage level for the Public Works Technician. This item is prorated at 35% of the Public Works Technician's schedule.	7
8	Unemployment: State Unemployment Insurance is a marginal item and budgeted accordingly under "Unemployment".	8
9	Heading - Total Personnel Services: The mathematical sum of personnel services.	9

10	Total Full-Time Equivalent FTEs: Total full-time equivalent employees on staff.	10
11	Heading - Materials and Services	11
12	Admin Fee to General Fund: This is a payment to the General Fund for administrative services performed by that Fund. It covers portions of the City Manager's pay and benefits, the Office Manager's pay and benefits, office supplies, audit, City Hall utilities, and of the financial software package maintenance/support. It remains the same as FY 2017-2018.	12
13	Contract Maintenance: For work the City has to contract out to have done, or equipment rental, including temporary labor.	13
14	Dept Meetings/Classes: For meetings and classes for the Public Works Technician. This has been increased due to certification requirements for training in FY 2019-2020.	14
15	Emergency Maintenance: For any emergency work the City has to do that requires using outside contractors.	15
16	Engineering Services: For any engineering for minor water projects.	16
17	Legal: The City may require legal consultation with water related matters during FY 2019-2020.	17
18	Minor Equipment: All operating funds have a line item for minor equipment. This has been maintained at historic funding levels for flexibility in the fund.	18
19	Postage Meter & Supplies (50%): Lease fees for postage meter, and funds for postage. Estimated to be at \$1,400 total based on vendor rates for the year.	19
20	Regular Oper/Main: (Operations and Maintenance) Expenses for fuel and maintenance, vehicles and equipment, materials, and general operating expenses. This is maintained at FY 2018-2019 levels based on line item performance.	20

21	Remote Computer Backup: Off-site backup of all City hard drives. This is set at \$1,440 yearly and then split between the General Fund and Water Fund.	21
22	RR crossing fees: Annual fees for the water main crossings at Spruce and Rorvik, \$127.50 each. 3% increase for FY 2019-2020.	22
23	Temp Utility Worker: For summer help maintaining streets. Estimated \$18.00 per hour total cost during the period between May and October. See Storm Water Drainage Fund, Street Fund, and Park Fund for additional cost.	23
24	Testing: For testing supplies and required monthly and other periodic water tests done at a lab. For 2019-2020, this increased to test for DVP as well as lead and copper.	24
25	Utilities: Electricity building and reservoirs, two phone lines for the computer, and the cell phone. FY 2019-2020 estimate based off of average use over the past several years.	25
26	Water Billing Maint /Update: Necessary for the ongoing use and updates of our water billing system (software). This line item shows a slight increase due to performance in FY 2018-2019.	26
27	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. This estimate remains steady due to past performance over the past several years.	27
28	Heading - Total Materials and Services: The mathematical sum of materials and services.	28
29	Heading - Transfers	29
30	Transfer to Buildings Reserve Fund: This is an annual transfer to build up this fund. It was reduced to 16.6% of its normal transfer amount in FY 2017-2018 as contingency maintenance in the Water Fund is a higher priority. Levels will remain the same for FY 2019-2020.	30
31	Transfer to Park Fund: This is a new line item created to facilitate any water related requirements for City Park areas. This was reduced in order to build contingency in the Water Fund.	31

32	Transfer to PW Equip Reserve Fund: (Public Works) This is an annual transfer to build up this fund. This was reduced as of FY 2016-2017 as City priorities are higher in the Water Fund.	32
33	Transfer to Water Cap Imp Fund: This item remains at FY 2018-2019 levels due to past performance.	33
34	Transfer to Storm Water Drainage Fund: This is a new line item to build the Storm Water Drainage Fund, in anticipation of storm water repairs to protect water lines and hookups.	34
35	Heading - Total Transfers: The mathematical sum of all transfers into named funds.	35
36	Heading - Contingencies	36
37	General Operating Contingency: Money for emergencies and unexpected expenses. This is the amount that will be the cash on hand to start the following year.	37
38	Heading - Total Contingencies: The mathematical sum of all contingencies in the Water Fund.	38
39	Heading - Capital Outlay	39
40	Misc Capital Projects: No capital projects are planned from this fund in FY 2019-2020.	40
41	Heading - Total Capital Outlay: The mathematical sum of all Capital Outlay anticipated in FY 2019-2020.	41
42	Organizational Unit/Activity Total: The mathematical sum of all expenditures/requirements of the FY 2019-2020 Water Fund.	42

PERSONNEL SERVICES SUMMARY
FY 2019-2020

CITY OF WHEELER
 (Name of Municipal Corporation)

	POSITION DESCRIPTION	TOTAL SALARY	DETAILED SALARY GENERAL FUND			DETAILED SALARY STORM WATER FUND			DETAILED SALARY STREET FUND			DETAILED SALARY WATER FUND			DETAILED SALARY PARK FUND		
			PAGE/LINE	%	AMOUNT	PAGE/LINE	%	AMOUNT	PAGE/LINE	%	AMOUNT	PAGE/LINE	%	AMOUNT	PAGE/LINE	%	AMOUNT
1	City Manager		6/2	100%	\$57,353												
2	Technician	\$67,024				61/6	25%	\$16,756	40/6	25%	\$16,756	87/6	35%	\$23,458	25/6	15%	\$10,054
3	Office Manager	\$54,578	6/6	100%	\$54,578												
4																	
5																	
6																	
7																	
8																	
9																	
10																	
11																	
12																	
13																	
14																	
15	TOTAL	\$121,602			\$111,931			\$16,756			\$16,756			\$23,458			\$10,054