

CITY OF WHEELER - BUDGET FY 2018-2019



Wheeler, Oregon

Approved By Budget Committee June 6, 2018, Adopted by City Council June 19, 2019

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

Please see the attached Proposed FY 2018-2019 budget. This year's budget is reflective of last year's financial plan in that much of the level of service the City provides to the citizens is maintained while capital projects, maintenance, and overhead for personnel has been increased to match escalating costs. The previous budget cycles have maintained strong contingencies and reserves through the implementation of revised budget plans as outlined in FY 2014-2015 through FY 2017-2018 documents. The FY 2018-2019 budget seeks to continue strengthening the contingencies and reserves in order to begin implementing projects outlined in the City's various Master Plans.

The General Fund resources have increased over last fiscal year as a result of conservative spending. The intent was to create a budget able to support the growing administrative costs due to benefits, salaries, and replacement equipment necessary to provide quality administrative support to the City. This fund has grown roughly 24% over FY 2017-2018 as a result.

The Building Reserve Fund appears to drop over last fiscal year. However, in actuality the funds reserved for future expenses has remained constant between the two years. The FY 2017-2018 budget was created prior to transfers to other funds, and reflects a larger cash on hand sum from May 2017 than was actually reported in the June 2017 financials.

The Park Fund has grown to a healthy, sustainable resource level. Therefore, transfers into this fund from other funds have been reduced in order to give the Water Capital Improvement Fund and Water Fund time to recharge. Spending levels are anticipated to remain the same as FY 2017-2018.

The Public Works Equipment Reserve Fund has increased steadily over the years due to transfers in from the Storm Water Drainage Fund and Water Fund. No appreciable change in spending from FY 2017-2018 limitations is anticipated in FY 2018-2019.

The Street Fund has seen a reduction in apparent available budget over FY 2017-2018. This is due to the actual ending cash balance in FY 2017-2018 being reflected, and the elimination of the transfer in from the Building Reserve Fund in FY 2018-2019 over the budgeted \$13,371 in FY 2017-2018. The reduction is both because parking lot paving at City Hall has been completed, and to increase Building Reserve funds for future projects.

The Street LID Fund continues to increase thanks to a \$3,000 transfer in from General Funds to this account in FY 2017-2018. The rationale for the General Fund transfer is to retain an ending balance sufficient to cover the annual loan payment in the case that some assessments are not received by the City.

The Storm Water Capital Improvement Fund resource line is estimated to hold at FY 2017-2018 levels, other than a small potential increase due to Storm Water Development Charges. The transfer in from the Storm Water Drainage Fund has been reduced from \$5,000 in FY 2017-2018 to \$500 in FY 2018-2019 to support rebuilding the Storm Water Drainage Fund.

The Storm Water Drainage Fund has also experienced an apparent reduction in cash on hand. This is, again, due to transfers not yet being reflected in the balance as of May 2017 for the FY 2017-2018 budget. This year's Storm Water Drainage Fund budget strategy is to take a more conservative approach to

spending, such as the reduced transfer to Storm Water Capital Improvement and the reduction of transfer to the General Fund for administrative fees. The intent, again, is to support rebuilding the Storm Water Drainage Fund.

The Water Capital Improvement Fund shows a reduced end fund balance over FY 2017-2018. The FY 2018-2019 budget projects an additional reduction in end fund balance towards funding for a new water system monitoring software package. The City will be seeking grant funding towards this project, and the funds set aside as shown are intended as match funds. The range of estimates for this system is between \$35,000 and \$50,000.

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 2018-2019, but not for Bond Interest Payments. There is no other anticipation change to this fund.

Finally, the Water Fund is expected to grow in the FY 2018-2019 year. The City has included the additional expected water usage fees based on implementation of the Water Rates Study (2018) adjustment recommendations. It is anticipated that the increase in rates will allow the City to complete 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 the City of Wheeler's share of the installation of a new carbon dioxide scrubber (installed in FY 2017-2018) on the shared municipal water system are included in the budget for the FY 2018-2019. The additional revenue to this fund in FY 2018-2019 due to increased water rates will be approximately \$55,000.

While the City is anticipating new development applications to be submitted in the coming fiscal year, the City cannot accurately project beyond an estimate of two new homes to be constructed in FY 2018-2019. Thus, the City administration is focusing on providing quality customer service and delivering funded projects that are in alignment with the Wheeler City Vision, the Wheeler Comprehensive Plan, the Storm Water Master Plan, and Multi-Jurisdictional Natural Hazards Mitigation Plan. Capital improvement projects slated for this year include paving under the Small City Allotment Program, procuring new water system monitoring software, and the storm water drainage realignment project.

Additional analysis and review of other cost structures is anticipated over the coming two years in order to identify revenue increases in alignment with policy objectives. These include a Transportation Systems Plan revision, Parks Master Plan, Facilities Master Plan (for City owned infrastructure), and the ongoing evaluation of budget limitations for consultation and professional service.

The overall strategy for this coming FY 2018-2019 budget cycle centers on stability of contingencies, availability of reserves, and protection of existing cost structures that best serve Wheeler. As the City continues to move towards a more sustainable budget, our ability to maintain and improve our existing infrastructure while opening new opportunities for economic, social, and community growth steadily moves forward. I am excited to be a part of this journey toward the future, and to present you with this year's budget plan.

Sincerely,

Angela Oslund
City Manager, Budget Officer

**CITY OF WHEELER, FY 2018-2019 BUDGET
TABLE OF CONTENTS**

TITLE	PAGE
General Fund (LB-20), Resources	1
General Fund (LB-20), Resources Narrative	2-4
General Fund (LB-30), Requirements	5-6
General Fund (LB-30), Requirements Narrative	7-12
Building Reserve Fund (LB-11), Resources and Requirements	13-14
Building Reserve Fund (LB-11), Resources and Requirements Narrative	15-17
Park Fund (LB-20), Resources	18
Park Fund (LB-20), Resources Narrative	19-20
Park Fund (LB-30), Requirements	21-22
Park Fund (LB-30), Requirements Narrative	23-26
Public Works Equipment Reserve Fund (LB-11), Resources and Requirements	27
Public Works Equipment Reserve Fund (LB-11), Resources and Requirements Narrative	28-30
Street Fund (LB-20), Resources	31
Street Fund (LB-20), Resources Narrative	32-33
Street Fund (LB-30), Requirements	34-35
Street Fund (LB-30), Requirements Narrative	36-39
Street LID Fund (LB-10), Resources and Requirements	40
Street LID Fund (LB-10), Resources and Requirements Narrative	41-43
Storm Water Capital Improvement Fund (LB-10), Resources and Requirements	44-45
Storm Water Capital Improvement Fund (LB-10), Resources and Requirements Narrative	46-48

Storm Water Drainage Fund (LB-20), Resources	49
Storm Water Drainage Fund (LB-20), Resources Narrative	50-51
Storm Water Drainage Fund (LB-30), Requirements	52-53
Storm Water Drainage Fund (LB-30), Requirements Narrative	54-56
Water Capital Improvement Fund (LB-20), Resources	57
Water Capital Improvement Fund (LB-20), Resources Narrative	58-59
Water Capital Improvement Fund (LB-30), Requirements	60-61
Water Capital Improvement Fund (LB-30), Requirements Narrative	62-64
Water Debt Service Fund (LB-35), Resources and Requirements	65-66
Water Debt Service Fund (LB-35), Resources and Requirements Narrative	67-69
Water Fund (LB-20), Resources	70
Water Fund (LB-20), Resources Narrative	71-72
Water Fund (LB-30), Requirements	73-74
Water Fund (LB-30), Requirements Narrative	75-78
Personal Services Summary	79

**RESOURCES
GENERAL FUND**

(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2018-2019			
Actual		Adopted Budget This Year 2017-2018	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
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 Stormwater Fund	1,000	1,000	1,000	3
4	1,040	1,040	4	Administrative Fee from Street Fund	1,040	1,040	1,040	4
5	54,600	54,600	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	6,012	23,283	7	Cash on Hand, Available	116,732	116,732	116,732	7
8	1,150	1,300	8	City Zoning Review/Planning/Development Fees	1,700	1,700	1,700	8
9	1,772	2,220	9	City Business Licenses (56% of Total Fees)	2,080	2,080	2,080	9
10		10,000	10	Community Support Donation	10,000	10,000	10,000	10
11	0	0	11	Fines City Ordinance Violations	250	250	250	11
12	580	200	12	Interest	950	950	950	12
13	500	150	13	Miscellaneous	150	150	150	13
14	11,800	14,726	14	Police Fines	17,000	17,000	17,000	14
15	3,450	3,050	15	Previously Levied Taxes Estimated to be Received	2,900	2,900	2,900	15
16		10,000	16	Recreational Marijuana Tax	5,000	5,000	5,000	16
17	500	510	17	State Cigarette Tax	500	500	500	17
18	5,935	5,857	18	State Liquor Tax	6,200	6,200	6,200	18
19	4,000	4,500	19	State Revenue Sharing Funds	4,550	4,550	4,550	19
20	27,949	28,000	20	Tansient Lodging Tax	29,000	29,000	29,000	20
21	5,151	5,300	21	Transient Lodging Tax, Tourism	5,700	5,700	5,700	21
22	3,700	2,350	22	DLCD Grants	0	0	0	22
23			23					23
24	146,343	185,290	24	Total Resources, Except Taxes to be Levied	277,812	277,812	277,812	24
25			25	Taxes Estimated to be Received	104,020	104,020	104,020	25
26	92,300	98,000	26	Taxes Collected in Year Levied				26
27	238,643	283,290	27	TOTAL RESOURCES	381,832	381,832	381,832	27

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 Park Fund: The General Fund pays for administration of the Park Department. This includes time for both the Office Manager and City Manger. This fee was kept consistent with the FY 2017-2018 fees from the Park Fund as significant increases in administrative costs are not anticipated.	2
3	Administrative Fee from Stormwater Fund: The General Fund pays for the administration of the Stormwater Department. This includes time for both the Office Manager and City Manager. This fee was decreased in order to help support the growth of the Stormwater fund.	3
4	Administrative Fee from Street Fund: The General Fund pays for the administration of the Street Department. This includes time for both the Office Manager and City Manager. This fee was kept consistent with the FY 2017-2018 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 2017-2018 fees from the Water fund in anticipation of the implementation of the new water rate structure.	5
6	Adminstrative Fee from Water Capital Improvement Fund: The General Fund pays for the administration of any Water Capital Improvements. This line item was added for FY 2014-2015 as it is anticipated that 25% of the City Managers time will be spent working on capital improvement projects with the completion of the Water Master Plan update. This fee was kept consistent with FY 2017-2018 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/Planing/Development Fees: Estimate based on previous several years' experience, and increased by approximately 25% due to additional planning needs anticipated in FY 2018-2019.	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 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 (2017-2018) fiscal 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 the 50% of the difference in increase over the FY 2017-2018.	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 government entities to tax recreational marijuana gross receipts at 3%. This estimate is based on FY 2017-2018 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 2017-2018.	17
18	State Liquor Tax: For FY 2017-2018, 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.	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 2018-2019.	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 2018-2019.	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 2017-2018 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 (for FY 2017-2018, or line 26 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.	27

REQUIREMENTS SUMMARY

GENERAL FUND

(name of fund)

CITY OF WHEELER

(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: GENERAL FUND	Budget for Next Year 2018-2019			
	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 2016-2017						
1				1 PERSONNEL SERVICES				1
2	55,842	58,020	64,955	2 City Manager	60,616	60,616	60,616	2
3	12,502	12,852	17,686	3 Employee Retirement	17,574	17,574	17,574	3
4	15,276	16,024	16,786	4 Health Insurance	17,376	17,376	17,376	4
5	1,455	1,496	1,629	5 Medicare	1,618	1,618	1,618	5
6	44,491	45,126	47,337	6 Office Manager	50,960	50,960	50,960	6
7	2,905	5,776	5,776	7 Payroll Expenses	4,100	4,100	4,100	7
8			0	8 Public Works Tech	0	0	0	8
9	6,221	6,395	7,142	9 Social Security	6,918	6,918	6,918	9
10	15	15	5	10 Unemployment	5	5	5	10
11	138,707	145,704	161,316	11 TOTAL PERSONNEL SERVICES	159,167	159,167	159,167	11
12	2.00	2.00	2.00	12 Total Full-Time Equivalent (FTE)	2.00	2.00	2.00	12
13				13 MATERIALS AND SERVICES				13
14	9,700	10,100	10,200	14 Audit	11,000	11,000	11,000	14
15	140	140	140	15 Bank Fee	5	5	5	15
16	2,000	2,000	2,000	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	3,250	3,050	3,150	18 City Hall Util/Maint	3,330	3,330	3,330	18
19		10,000	10,000	19 Community Support	10,000	10,000	10,000	19
20	965	3,785	2,963	20 Emergency Preparedness	2,963	2,963	2,963	20
21	260	350	325	21 Ethics Commission Annual Fee	400	400	400	21
22	8,545	9,327	9,100	22 Insurance, Bond	8,886	8,886	8,886	22
23	3,500	7,000	5,000	23 Legal	5,000	5,000	5,000	23
24	1,131	1,139	1,150	24 Membership Dues	1,160	1,160	1,160	24
25	400	400	400	25 Minor Equipment	600	600	600	25
26	400	400	400	26 Misc Expense	400	400	400	26
27	7,000	7,500	7,500	27 Office Supplies, Phone	8,500	8,500	8,500	27

28	6,000	6,000	6,000	28	Planner Contract	6,000	6,000	6,000	28
29	500	500	500	29	Planning Commission Exp	500	500	500	29
30	11,800	11,700	12,870	30	Police Contract	12,780	12,780	12,780	30
31	577	591	609	31	Port of Till Bay RR Lease Fee	627	627	627	31
32	740	700	700	32	Postage Meter/Supplies (50%)	700	700	700	32
33	494	635	635	33	Publishing, Budget	635	635	635	33
34	720	720	720	34	Remote Computer Backup	720	720	720	34
35	300	326	326	35	Security System	326	326	326	35
36	1,131	1,171	1,397	36	Software Updates & Support	1,547	1,547	1,547	36
37	1,500	1,500	1,500	37	Staff Meetings/Classes	1,500	1,500	1,500	37
38	650	650	650	38	Support for Special Projects	650	1,150	1,150	38
39	5,151	5,300	4,766	39	Transient Lodging Tourism Tax	5,700	5,700	5,700	39
40	300	210	210	40	Website	210	210	210	40
41	67,654	85,694	83,711	41	TOTAL MATERIALS AND SERVICES	87,639	88,139	88,139	41
42				42	TRANSFERS				42
43	17,000	17,000	10,000	43	Transfer to Park	10,000	10,000	10,000	43
44			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	20,000	16,000	46	TOTAL TRANSFERS	16,000	16,000	16,000	46
47				47	OTHER				47
48			0	48	Salaries	0	0	0	48
49	0	0	0	49	TOTAL OTHER	0	0	0	49
50				50	CONTINGENCIES				50
51	12,282	31,892	30,003	51	General Operating Contingency	119,026	118,526	118,026	51
52	12,282	31,892	30,003	52	TOTAL CONTINGENCIES	119,026	118,526	118,026	52
53				53	CAPITAL OUTLAY				53
54			0	54	N/A	0	0	0	54
55	0	0	0	55	TOTAL CAPITAL OUTLAY	0	0	0	55
56	238,643	283,290	291,030	56	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	381,832	381,832	381,332	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 2018-2019.		
1	Heading - Personnel Services	1
2	City Manager: Pay for the City 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% at the end of the probationary period.	2
3	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 and FY 2018-2019.	3
4	Health Insurance: Health cost will remain at the FY 2017-2018 level for the first 6 months of the new fiscal year, and increase by 8.2% for the second half of the FY. Dental cost will be remaining flat throughout the entire FY 2018-2019. Vision cost will remain flat for the first 6 months of the year and will increase by 0.7% % for the second 6 months of the FY.	4
5	Medicare: Medicare cost is based off an estimate of 1.45% of gross pay for 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: Misc. Payroll Expenses are estimated to drop in FY 2018-2019 based on actual performance of the past several fiscal years. This line item has been reduced by \$1,676 for FY 2018-2019.	7
8	Public Works Tech: Line item created in past fiscal years for funding of 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 FTE's: 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 on FY 2017-2018 actual fees after the City moved to an LGIP bank account system.	15
16	Building Permit Fee Expense: Pass-thru of Planner review charges for permits. It is anticipated that these costs will rise in FY 2018-2019 due to potential 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, rest room supplies, light bulbs, and minor maintenance. This has been slightly increased based on FY 2017-2018 performance.	18
19	Community Support: This was a new line item for FY 2016-2017 that is being continued in FY 2018-2019 to specifically 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. This item has been built in for FY 2018-2019 for City emergency sheltering supplies and completing an Emergency Preparedness Document as estimated.	20

21	Ethics Commission Annual Fee: This fee is based on our audit fee to the State. This estimate is based off of the most recent information from the State.	21
22	Insurance, Bond: The estimated cost is set at by City Insurance Broker.	22
23	Legal: Attorney fees or other legal expenses. This is based off of past performance, and historical funding levels prior to reduction in FY 2017-2018. It remains the same for FY 2018-2019 due to current requirements.	23
24	Membership Dues: \$340 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). 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.	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 \$500 per month. The planner also charges for permit application expenses; these payments are reflected in line 18.	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 expense is based on actual rates for FY 2018-2019.	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 2018-2019 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 estimation for FY 2018-2019 based performance in FY 2017-2018.	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 2018-2019: 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 2018-2019 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 2018-2019 based on actual cost in FY 2017-2018 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 is needed for the operation of the Park Fund, as it does not have a significant revenue source of its own.	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 2018-2019 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 2017-2018, 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 2018-2019.	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 2018-2019.	55
56	Organizational Unit/Activity Total: The mathematical sum of all expenditures/requirements of the FY 2018-2019 General Fund.	56

**FORM
LB-11**

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

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

Review Year: 2019

BUILDINGS RESERVE

(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2018-2019						
	Actual		Adopted Budget This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017									
1				1	RESOURCES				1		
2	76,560	96,108	105,655	2	Cash on Hand	87,020	87,020	87,020	2		
3	1,000	1,000	7,000	3	Grants Donation Loan	7,000	7,000	7,000	3		
4	373	450	1,000	4	Interest	1,250	1,250	1,250	4		
5	500	500	500	5	Miscellaneous	500	500	500	5		
6	0	0	0	6	Transfer from General Fund	0	0	0	6		
7	1,000	500	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	7,500	2,500	2,500	9	Transfer from Water Fund	2,500	2,500	2,500	9		
10				10					10		
11				11					11		
12				12					12		
13				13					13		
14	86,933	101,058	116,655	14	Total Resources, except taxes to be levied	98,270	98,270	98,270	14		
15			0	15	Taxes estimated to be received	0	0	0	15		
16	0	0		16	Taxes collected in year levied				16		
17	86,933	101,058	116,655	17	TOTAL RESOURCES	98,270	98,270	98,270	17		
18				18	REQUIREMENTS				18		
19				19	Org. Unit or Prog. & Activity	Object Classification	Detail			19	
20	20,000	20,000	10,000	20	Expenses	Mat & Svcs	Engineering Services	10,000	10,000	10,000	20
21	1,000	1,000	12,000	21	Expenses	Mat & Svcs	Materials	12,000	12,000	12,000	21
22	2,500	2,500	7,000	22	Expenses	Mat & Svcs	Outside Services	2,500	2,500	2,500	22
23	50,000	50,000	44,500	23	Expenses	Capital Outlay	City Hall Improvements	44,500	44,500	44,500	23

24		7,500	13,371	24	Expenses	Transfers	Transfer to Street Fund	0	0	0	24
25	13,433	20,058	29,784	25	Expenses	Other	Reserved for Future Expens	29,270	29,270	29,270	25
26				26							26
27				27							27
28	0	0		28	Ending balance (prior years)						28
29			0	29	UNAPPROPRIATED ENDING FUND BALANCE			0	0	0	29
30	86,933	101,058	116,655	30	TOTAL REQUIREMENTS			98,270	98,270	98,270	30

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

(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 2018-2019.</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	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 2017-2018.	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 (2017-2018) 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 2017-2018.	20

21	Expenses, Materials and Services, Materials: For any materials that may be required for minor maintenance projects around City Hall. This item remains the same as budgeted in FY 2017-2018 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

**RESOURCES
PARK FUND**

(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2018-2019			
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 2016-2017							
1			1	RESOURCES				1
2	0	0	2	Bott's Marsh Park Public Int.	30,000	30,000	30,000	2
3	6,353	12,469	3	Cash on Hand	41,855	41,855	41,855	3
4	100	150	4	Donations for Park Comm	150	150	150	4
5		5,000	5	FEMA Public Assistance Funds	0	0	0	5
6	75	110	6	Interest	375	375	375	6
7	2,900	2,700	7	MAP Grant (WF Park)	2,900	2,900	2,900	7
8	175	175	8	Miscellaneous	250	250	250	8
9	15	15	9	Previous Levied Taxes	5	5	5	9
10	17,000	17,000	10	Transfer from General Fund	10,000	10,000	10,000	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	34,618	45,619	16	Total resources, except taxes to be levied	91,535	91,535	91,535	16
17			17	Taxes estimated to be received	0	0	0	17
18	0	0	18	Taxes collected in year levied				18
19	34,618	45,619	19	TOTAL RESOURCES	91,535	91,535	91,535	19

DETAILED DESCRIPTION
PARK 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. With renewed anticipation of a Bott's Marsh Park project in FY 2017-2018, this line item has been carried forward based on historical performance.	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 Parm 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 2017-2018.	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 Park Fund to maintain its balance. It remains the same as FY 2017-2018.	10
11	Transfer from Street Fund: This is a line item established in FY 2015-2016 that is an annual transfer to facilitate Park 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 has been 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 has been 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 2018-2019				
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 2016-2017								
1				1	PERSONNEL SERVICES			1	
2	1,001	1,016	1,346	2	Employee Retirement	1,449	1,449	1,449	2
3	1,155	1,265	1,259	3	Health Insurance	1,315	1,315	1,315	3
4	117	119	124	4	Medicare	134	134	134	4
5	218	457	457	5	Payroll Expenses	400	400	400	5
6	8,034	8,147	8,546	6	Public Works Tech (15%)	9,195	9,195	9,195	6
7	498	506	530	7	Social Security	571	571	571	7
8	5	5	5	8	Unemployment	5	5	5	8
9	11,028	11,515	12,267	9	TOTAL PERSONNEL SERVICES	13,069	13,069	13,069	9
10	0.00	0.00	0.00	10	Total Full-Time Equivalent (FTE)	0.15	0.15	0.15	10
11				11	MATERIALS AND SERVICES			11	
12	500	500	500	12	Admin Fee to General Fund	500	500	500	12
13	0	0	30,000	13	Bott's Marsh Park Development	30,000	30,000	30,000	13
14		5,000	5,000	14	FEMA Public Assistance Project	0	0	0	14
15	850	850	500	15	Minor Equipment	1,000	1,000	1,000	15
16	175	125	125	16	Misc Expense	125	125	125	16
17	150	150	150	17	Park Comm Exp (from donations)	150	150	150	17
18	6,200	6,200	6,200	18	Temp Utility Worker	6,200	6,200	6,200	18
19	2,850	6,000	6,350	19	UP Materials & Supplies	7,350	7,350	7,350	19
20	1,290	1,000	1,000	20	Vehicle/Equip Oper and Main	1,000	1,000	1,000	20
21	5,000	5,000	5,000	21	WFP Materials & Supplies	5,000	5,000	5,000	21
22	17,015	24,825	54,825	22	TOTAL MATERIALS AND SERVICES	51,325	51,325	51,325	22
23				23	TRANSFERS			23	
24				24	N/A	0	0	0	24
25	0	0	0	25	TOTAL TRANSFERS	0	0	0	25
26				26	CONTINGENCIES			26	
27	6,575	9,279	9,393	27	General Operating Contingency	27,141	27,141	27,141	27

28	6,575	9,279	9,393	28	TOTAL CONTINGENCIES	27,141	27,141	27,141	28
29				29	CAPITAL OUTLAY				29
30				30	N/A	0	0	0	30
31	0	0	0	31	TOTAL CAPITAL OUTLAY	0	0	0	31
32	34,618	45,619	76,485	32	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	91,535	91,535	91,535	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 has been adjusted to 15.75% for FY 2017-2018 and FY 2018-2019. This item is prorated at 15% of the Public Works Technician's schedule.	2
3	Health Insurance: Health cost will remain at the FY 2017-2018 level for the first 6 months of the new fiscal year, and increase by 8.2% for the second half of the FY. Dental cost will be remaining flat throughout the entire FY 2018-2019. Vision cost will remain flat for the first 6 months of the year and will increase by 0.7% for the second 6 months of the FY. This item is prorated at 15% of the Public Works 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 2018-2019 based on actual performance of the past several fiscal years. This item is prorated at 15% 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 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 FTE's: 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. With renewed anticipation of a Bott's Marsh Park project in FY 2017-2018, this line item has been carried forward based on historical performance.	13
14	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.	14
15	Minor equipment: All operating funds have a line item for minor equipment. This has been increased based on the need to replace equipment that has exceeded its servicable life. (example weed eaters, trimmers)	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 \$18.00 per hour total cost during the period between May and October. See Storm Water Drainage Fund, Water Fund, and Street Fund for additional cost.	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 increased to include playground maintenance in FY 2018-2019.	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 2018-2019.	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 2018-2019.	46

32	Organizational Unit/Activity Total: The mathematical sum of all expenditures/requirements of the FY 2018-2019 Park Fund.	47
----	--	----

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 2018-2019				
	Actual		Adopted Budget This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
1			1	RESOURCES				1	
2	25,697	29,886	34,223	2	Cash on Hand	37,875	37,875	37,875	2
3	130	175	200	3	Interest	400	400	400	3
4	0	0	0	4	Miscellaneous	0	0	0	4
5	0	0	0	5	Transfer from General Fund	0	0	0	5
6	1,000	1,000	0	6	Transfer from Storm Water Dr Fund	0	0	0	6
7	0	0	0	7	Transfer from Street Fund	0	0	0	7
8	3,000	1,000	1,000	8	Transfer from Water Fund	1,000	1,000	1,000	8
9				9					9
10	29,827	32,061	35,423	10	Total Resources, except taxes to be levied	39,275	39,275	39,275	10
11			0	11	Taxes estimated to be received	0	0	0	11
12	0	0		12	Taxes collected in year levied				12
13	29,827	32,061	35,423	13	TOTAL RESOURCES	39,275	39,275	39,275	13
14				14	REQUIREMENTS **				14
15				15	Org. Unit or Prog. & Activity				15
16	5,000	7,500	7,500	16	Expenses	7,500	7,500	7,500	16
17	24,827	24,561	27,923	17	Expenses	31,775	31,775	31,775	17
18				18					18
19	0	0		19	Ending balance (prior years)				19
20			0	20	UNAPPROPRIATED ENDING FUND BALANCE				20
21	29,827	32,061	35,423	21	TOTAL REQUIREMENTS	39,275	39,275	39,275	21

DETAILED DESCRIPTION
PUBLIC WORKS EQUIPMENT RESERVE (LB-11)

CITY OF WHEELER

(Fund)

(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 2018-2019.		
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 is temporarily suspended this year in order to retain additional operating funds in the General Fund.	5
6	Transfer from Storm Water Dr Fund: (Stormwater 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 temporarily suspended this year in order to retain additional operating funds in the Street Fund.	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
---	----

RESOURCES
STREET FUND
(Fund)

CITY OF WHEELER
(Name of Municipal Corporation)

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2018-2019			
Actual		Adopted Budget This Year 2017-2018	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
1			1	RESOURCES				1
2	70,701	69,148	2	Cash on Hand	67,750	67,750	67,750	2
3	1,400	1,745	3	City Business Licenses (44%)	1,635	1,635	1,635	3
4	0	30,000	4	FEMA Public Assistance Funds	0	30,000	30,000	4
5	12,250	12,750	5	Franchise Fees (1/2)	13,800	13,800	13,800	5
6	300	350	6	Interest	800	800	800	6
7	50	50	7	Miscellaneous	50	50	50	7
8	50,000	50,000	8	ODOT Paving Grant (tbd)	50,000	50,000	50,000	8
9	23,500	23,750	9	State Gasoline Tax	25,000	25,000	25,000	9
10	0	7,500	10	Transfer from Building Reserve	0	0	0	10
11			11					11
12			12					12
13			13					13
14			14					14
15			15					15
16	158,201	195,293	16	Total resources, except taxes to be levied	159,035	189,035	189,035	16
17			17	Taxes estimated to be received	5	5	5	17
18	10	5	18	Taxes collected in year levied				18
19	158,211	195,298	19	TOTAL RESOURCES	159,040	189,040	189,040	19

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 streetrestoration 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. This is estimate of 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 \$50,000. 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 2016-2017 and FY 2017-2018 performance.	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	[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 10.	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 Street Fund in the fiscal year identified.	19

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 2018-2019				
	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 2016-2017							
1				1	PERSONNEL SERVICES			1	
2	1,668	1,692	2,244	2	Employee Retirement	2,414	2,414	2,414	2
3	1,924	2,107	2,099	3	Health Insurance	2,191	2,191	2,191	3
4	195	197	207	4	Medicare	223	223	223	4
5	363	761	761	5	Payroll Expenses	600	600	600	5
6	13,390	13,578	14,244	6	Public Works Tech (25%)	15,325	15,325	15,325	6
7	830	842	884	7	Social Security	951	951	951	7
8	5	5	5	8	Unemployment	5	5	5	8
9	18,375	19,182	20,444	9	TOTAL PERSONNEL SERVICES	21,709	21,709	21,709	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	4,000	3,500	3,500	13	Contract Maintenance	6,000	6,000	6,000	13
14	500	500	500	14	Downtown Maintenance	500	500	500	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	4,980	4,800	4,800	19	Street Lights	4,788	4,788	4,788	19
20	1,000	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	5,500	5,500	5,500	21
22	23,270	23,090	23,090	22	TOTAL MATERIALS AND SERVICES	25,578	25,578	25,578	22
23				23	TRANSFERS			23	
24	0	0	0	24	OECD Loan A06019 Payment	0	0	0	24
25	0	0	0	25	Transfer to Buildings Reserve Fund	0	0	0	25
26	5,000	5,000	5,000	26	Transfer to Park	5,000	5,000	5,000	26
27	0	0	0	27	Transfer to PW Equip Reserve Fund	0	0	0	27

28	5,000	5,000	5,000	28	TOTAL TRANSFERS	5,000	5,000	5,000	28
29				29	CONTINGENCIES				29
30	41,566	40,526	52,586	30	General Operating Contingency	36,753	36,753	36,753	30
31	41,566	40,526	52,586	31	TOTAL CONTINGENCIES	36,753	36,753	36,753	31
32				32	CAPITAL OUTLAY				32
33		30,000	30,000	33	FEMA Public Assistance	0	30,000	30,000	33
34	20,000	27,500	27,500	34	Misc Capital Projects	20,000	20,000	20,000	34
35	50,000	50,000	50,000	35	ODOT Grant (TBD), SCA Paving	50,000	50,000	50,000	35
36	70,000	107,500	107,500	36	TOTAL CAPITAL OUTLAY	70,000	100,000	100,000	36
37	158,211	195,298	208,620	37	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	159,040	189,040	189,040	37

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 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 has been adjusted to 15.75% for FY 2017-2018 and FY 2018-2019. This item is prorated at 25% of the Public Works Technician's schedule.	2
3	Health Insurance: Health cost will remain at the FY 2017-2018 level for the first 6 months of the new fiscal year, and increase by 8.2% for the second half of the FY. Dental cost will be remaining flat throughout the entire FY 2018-2019. Vision cost will remain flat for the first 6 months of the year and will increase by 0.7% % for the second 6 months of the FY. This item is prorated at 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 2018-2019 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 FTE's: 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 increased for the FY 2018-2019 year to including striping and curb painting in the downtown area.	13
14	Downtown Maintenance: Replacement of light fixtures and minor maintenance items which are covered by the City business license fees. This has been maintained at historic funding levels for flexibility in the fund.	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 2017-2018 levels based on line item performance.	18
19	Street Lights: State gasoline tax income covers this expenditure. This estimated at actual FY 2017-2018 performance.	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 2017-2018 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	OECD Loan A06019 payment: The seven year loan for \$20,000 for tech study for Hemlock Street in which payment was concluded in FY 2014-2015. This line item will drop off the budget in the next budget cycle.	24
25	Transfer to Buildings Reserve 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.	25
26	Transfer to Park Fund: This is a new line item that is an annual transfer to support the park, including city roadway interface maintenance.	26
27	Transfer to PW Equip Reserve Fund: This is an annual transfer to build up this fund, but has been reduced in FY 2017-2018 and FY 2018-2019 to maintain operating contingency.	27
28	Heading - Total Transfers: The mathematical sum of all transfers into named funds.	28
29	Heading - Contingencies	29
30	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 2018-2019.	30
31	Heading - Total Contingencies: The mathematical sum of all contingencies in the Street Fund.	31

32	Heading - Capital Outlay	32
33	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.	33
34	Misc Capital Projects: Any street repair projects other than SCA projects. This has been reduced for FY 2018-2019 since the City Hall paving project has been completed.	34
35	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 \$50,000. Applications are due by August 1. We can use our street inventory and traffic counts to identify a suitable street segment.	35
36	Heading - Total Capital Outlay: The mathematical sum of all Capital Outlay anticipated in FY 2018-2019.	36
37	Organizational Unit/Activity Total: The mathematical sum of all expenditures/requirements of the FY 2018-2019 Street Fund.	37

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 2018-2019			
Actual		Adopted Budget This Year 2017-2018	Proposed By Budget Officer					Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2015-2016	First Preceding Year 2016-2017										
1			1	RESOURCES							1
2	25,564	19,839	2	Cash on Hand			25,810	25,810	25,810	2	
3	125	130	3	Interest			375	375	375	3	
4	1,997	2,000	4	Member Assesments			1,084	1,084	1,084	4	
5			5	Transfer from General Fund			3,000	3,000	3,000	5	
6			6							6	
7			7							7	
8			8							8	
9			9							9	
10	27,686	21,969	10	Total Resources, except taxes to be levied			30,269	30,269	30,269	10	
11			11	Taxes estimated to be received					0	11	
12	0	0	12	Taxes collected in year levied			0	0		12	
13	27,686	21,969	13	TOTAL RESOURCES			30,269	30,269	30,269	13	
14			14	REQUIREMENTS							14
15			15	Org Unit or Prog & Activity	Object Classification	Detail				15	
16	7,457	7,457	16	Expenses	Debt	Annual Loan Payment	7,457	7,457	7,457	16	
17			17							17	
18			18							18	
19			19							19	
20			20							20	
21	20,229	14,512	21	Ending balance (prior years)			22,812	22,812		21	
22			22	UNAPPROPRIATED ENDING FUND BALANCE					22,812	22	
23	27,686	21,969	23	TOTAL REQUIREMENTS			30,269	30,269	30,269	23	

DETAILED DESCRIPTION

STREET LID (LB-10)

(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 2018-2019.		
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 full in FY	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 2017-2018.	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 2018-2019.	5
6	[Blank]	6
7	[Blank]	7
8	[Blank]	8
9	[Blank]	9

10	Total Resources, Except Taxes to be Levied: The mathematical sum of lines 2 through 5.	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 Street LID Fund in the fiscal year identified.	13
14	Heading - Requirements.	14
15	Heading - Program & Activity, Object Classification, Detail.	15
16	Expenses: Annual Loan Payment. Annual payment, due December 1, 2018; the interest rate is 5.46%. As of July 1, 2018 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.	16
17	[Blank]	17
18	[Blank]	18
19	[Blank]	19
20	[Blank]	20

21	Ending Balance (Prior Years): Estimated amount left in the fund after the annual payment is made.	21
22	Unappropriated Ending Fund Balance: Estimated amount left in the fund after the annual payment is made.	22
23	Total Requirements: The mathematical sum of lines 16 and 21 (or 22 for FY 2017-2018).	23

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

CITY OF WHEELER
(Name of Municipal Corporation)

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2018-2019				
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 2016-2017										
1			1	RESOURCES						1	
2	8,317	14,396	17,479	2	Cash on Hand	25,195	25,195	25,195		2	
3	 	180,000	180,000	3	City Storm Water Project Funds	180,000	180,000	180,000		3	
4	 	520,000	520,000	4	FEMA Hazard Mitigation Funds	520,000	520,000	520,000		4	
5	40	80	190	5	Interest	245	245	245		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	6,000	5,000	8	Transfer from Storm Water Drainage Fund	500	500	500		8	
9				9						9	
10	16,793	722,912	725,105	10	Total Resources, except taxes to be levied	728,376	728,376	728,376		10	
11				11	Taxes estimated to be received					11	
12				12	Taxes collected in year levied					12	
13	16,793	722,912	725,105	13	TOTAL RESOURCES	728,376	728,376	728,376		13	
14				14	REQUIREMENTS **					14	
15				15	Org Unit or Prog & Activity	Object Classification	Detail				15
16	 	700,000	700,000	16	Expenses	Cap. Outlay	Master Plan Projects	700,000	700,000	700,000	16
17	16,793	22,912	25,105	17	Expenses	Conting.	General Operating Conteng	28,376	28,376	28,376	17
18				18							18
19				19							19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25

26				26						26
27				27						27
28				28						28
29				29	Ending balance (prior years)		0	0		29
30				30	UNAPPROPRIATED ENDING FUND BALANCE				0	30
31	16,793	722,912	725,105	31	TOTAL REQUIREMENTS		728,376	728,376	728,376	31

DETAILED DESCRIPTION
STORMWATER CAPITAL IMPROVEMENT (LB-10)

CITY OF WHEELER

(Fund)

(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 2018-2019.		
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 plans to receive this grant in FY 2018-2019.	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 reduced for FY 2017-2018 snf FY 2018-2019 due to increased need in the Strm. Wtr. Drainage Fd.	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 2018-2019, and other funds to complete Storm Water projects.	16
17	Expenses: Contingency, General Operating Contingency. Funds for unanticipated expenditures.	17
18	[Blank]	18
19	[Blank]	19
20	[Blank]	20

21	[Blank]	21
22	[Blank]	22
23	[Blank]	23
24	[Blank]	24
25	[Blank]	25
26	[Blank]	26
27	[Blank]	27
28	[Blank]	28
29	Ending Balance (Prior Years): Estimated amount left in the fund after the annual payment is made.	29
30	Unappropriated Ending Fund Balance: Estimated amount left in the fund after the annual payment is made.	30
31	Total Requirements: The mathematical sum of lines 16 and 17.	31

RESOURCES
STORM WATER DRAINAGE FUND
(Fund)

CITY OF WHEELER
(Name of Municipal Corporation)

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2018-2019			
Actual		Adopted Budget This Year 2017-2018	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
1			1	RESOURCES				1
2	26,687	20,336	2	Cash on Hand	3,731	3,731	3,731	2
3	12,250	12,500	3	Franchise Fees (1/2)	13,800	13,800	13,800	3
4	100	100	4	Interest	100	100	100	4
5	14,600	14,600	5	Monthly Utility Fee \ SWM	15,600	15,600	15,600	5
6	150	150	6	Stormwater Review Fees	150	150	150	6
7			7					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	53,787	47,686	16	Total resources, except taxes to be levied	33,381	33,381	33,381	16
17		0	17	Taxes estimated to be received	0	0	0	17
18	0	0	18	Taxes collected in year levied				18
19	53,787	47,686	19	TOTAL RESOURCES	33,381	33,381	33,381	19

DETAILED DESCRIPTION

STORM WATER DRAINAGE 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	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 acutal performace over the past several years. The City anticipates an increase in these funds due to new services.	5
6	Storm Water Review Fee: Anticipated two new homes.	6
7	[Blank]	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 2018-2019				
	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 2016-2017							
1				1	PERSONNEL SERVICES			1	
2	1,669	1,692	2,244	2	Employee Retirement	2,414	2,414	2,414	2
3	1,925	2,107	2,099	3	Health Insurance	2,191	2,191	2,191	3
4	195	197	207	4	Medicare	223	223	223	4
5	363	761	761	5	Payroll Expenses	600	600	600	5
6	13,390	13,578	14,244	6	Public Works Tech (25%)	15,325	15,325	15,325	6
7	830	842	884	7	Social Security	951	951	951	7
8	5	5	5	8	Unemployment	5	5	5	8
9	18,377	19,182	20,444	9	TOTAL PERSONNEL SERVICES	21,709	21,709	21,709	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	3,744	12	Admin Fee to General Fund	1,000	1,000	1,000	12
13	500	500	500	13	Contract Maintenance	500	500	500	13
14	500	500	500	14	Engineering Services	500	500	500	14
15	500	500	500	15	Minor Equipment	500	500	500	15
16	1,400	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				18	Miscellaneous	0	0	0	18
19	8,144	8,044	8,044	19	TOTAL MATERIALS AND SERVICES	5,300	5,300	5,300	19
20				20	TRANSFERS			20	
21	1,000	500	0	21	Transfer to Buildings Reserve Fund	0	0	0	21
22	1,000	1,000	0	22	Transfer to PW Equip Reserve	0	0	0	22
23	6,000	6,000	5,000	23	Transfer to Storm Water Cap Im	500	500	500	23
24	8,000	7,500	5,000	24	TOTAL TRANSFERS	500	500	500	24
25				25	CONTINGENCIES			25	
26	16,766	10,460	10,791	26	General Operating Contingency	4,872	4,872	4,872	26
27	16,766	10,460	10,791	27	TOTAL CONTINGENCIES	4,872	4,872	4,872	27

28				28	CAPITAL OUTLAY				28
29	2,500	2,500	1,500	29	Misc Capital Projects	1,000	1,000	1,000	29
30	2,500	2,500	1,500	30	TOTAL CAPITAL OUTLAY	1,000	1,000	1,000	30
31	53,787	47,686	45,779	31	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	33,381	33,381	33,381	31

STORM WATER DRAINAGE FUND FUND REQUIREMENTS (LB-30)

CITY OF WHEELER

(Fund)

(Name of Municipal Corporation)

<p align="center">DETAILED DESCRIPTION OF LINE ITEMS BY NUMBER AND REQUIREMENT. REQUIREMENTS INCLUDE ALL EXPENDITURES AS SHOWN FOR THE FISCAL YEAR 2018-2019.</p>		
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 and FY 2018-2019. This item is prorated at 25% of the Public Works Technician's schedule.	2
3	Health Insurance: Health cost will remain at the FY 2017-2018 level for the first 6 months of the new fiscal year, and increase by 8.2% for the second half of the FY. Dental cost will be remaining flat throughout the entire FY 2018-2019. Vision cost will remain flat for the first 6 months of the year and will increase by 0.7% % for the second 6 months of the FY. This item is prorated at 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 2018-2019 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 FTE's: 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 2018-2019 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 2017-2018 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 has been 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 has been 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 has been 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. It has been reduced in FY 2018-2019 based on past performance.	29
30	Heading - Total Capital Outlay: The mathematical sum of all Capital Outlay anticipated in FY 2018-2019.	30
31	Organizational Unit/Activity Total: The mathematical sum of all expenditures/requirements of the FY 2018-2019 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 2018-2019			
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 2016-2017							
1			1	RESOURCES				1
2	143,929	158,459	2	Cash on Hand	136,825	136,825	136,825	2
3	710	850	3	Interest	1,875	1,875	1,875	3
4	100	100	4	Miscellaneous	100	100	100	4
5	7,340	7,340	5	SDCs	7,340	7,340	7,340	5
6	2,000	2,000	6	Transfer from Water Fund	2,000	2,000	2,000	6
7	11,000	11,000	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			13					13
14			14					14
15			15					15
16	165,079	179,749	16	Total resources, except taxes to be levied	160,640	160,640	160,640	16
17		0	17	Taxes estimated to be received	0	0	0	17
18	0	0	18	Taxes collected in year levied				18
19	165,079	179,749	19	TOTAL RESOURCES	160,640	160,640	160,640	19

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 2018-2019.	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 plans on initiating payments to Manzanita for Capital Improvements to the shared water system in FY 2018-2019. These improvements will be paid to Manzanita by way of a surcharge on water receipts when the project is initiated.	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 2018-2019				
	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 2016-2017							
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	9
10	0.00	0.00	0.00	10	Total Full-Time Equivalent (FTE)			0.00	10
11				11	MATERIALS AND SERVICES			11	
12	13,960	13,960	13,960	12	Admin Fee to General Fund	13,960	13,960	13,960	12
13	67,541	81,289	74,651	13	Total Unapp End Fund	52,680	52,680	52,680	13
14				14				14	
15				15				15	
16				16				16	
17				17				17	
18	81,501	95,249	88,611	18	TOTAL MATERIALS AND SERVICES			66,640	18
19				19	TRANSFERS			19	
20	1,500	1,500	1,500	20	Transfer to Park	500	500	500	20
21				21				21	
22				22				22	
23	1,500	1,500	1,500	23	TOTAL TRANSFERS			500	23
24				24	CONTINGENCIES			24	
25	71,078	72,000	51,000	25	General Operating Contingency	51,000	51,000	51,000	25
26	71,078	72,000	51,000	26	TOTAL CONTINGENCIES			51,000	26
27				27	CAPITAL OUTLAY			27	

28	0	0	20,000	28	Misc Capital Projects	30,000	30,000	30,000	28
29	11,000	11,000	12,000	29	Water Acct. Cap. Imp	12,500	12,500	12,500	29
30	11,000	11,000	32,000	30	TOTAL CAPITAL OUTLAY	42,500	42,500	42,500	30
31	165,079	179,749	173,111	31	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	160,640	160,640	160,640	31

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

CITY OF WHEELER

(Fund)

(Name of Municipal Corporation)

	<p>DETAILED DESCRIPTION OF LINE ITEMS BY NUMBER AND REQUIREMENT. REQUIREMENTS INCLUDE ALL EXPENDITURES AS SHOWN FOR THE FISCAL YEAR 2018-2019.</p>	
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 FTE's: 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 2017-2018.	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 has been 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 plans on initiating payments to Manzanita for Capital Improvements to the shared water system in FY 2018-2019. These improvements will be paid to Manzanita by way of a surcharge on water receipts when the project is initiated.	29
30	Heading - Total Capital Outlay: The mathematical sum of all Capital Outlay anticipated in FY 2018-2019.	30
31	Organizational Unit/Activity Total: The mathematical sum of all expenditures/requirements of the FY 2018-2019 Water Capital Improvement Fund.	31

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:

- Revenue Bonds
 General

WATER DEBT SERVICE FUND

CITY OF WHEELER

(Fund)

(Name of Municipal Corporation)

	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 2018-2019				
	Actual		Adopted Budget This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
1				1 Resources				1	
2	11,681	13,846	15,295	2 Beginning Cash on Hand	24,096	24,096	24,096	2	
3	150	250	475	3 Interest	650	650	650	3	
4	2,250	2,050	1,800	4 Previously Levied Taxes to be Received	1,850	1,850	1,850	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	17,081	19,146	20,570	8 Total Resources, Except Taxes to be Levied	29,596	29,596	29,596	8	
9			56,200	9 Taxes Estimated to be Received *	56,200	56,200	56,200	9	
10	56,200	56,200		10 Taxes Collected in Year Levied				10	
11	73,281	75,346	76,770	11 TOTAL RESOURCES	85,796	85,796	85,796	11	
				Requirements					
				Bond Principal Payments					
12				12 Bond Issue	Budgeted Payment Date			12	
13	9,858	10,290	10,740	13 Loan #3, Issued 4/28/2004	4/28/2019	11,210	11,210	11,210	13
14	8,598	8,974	9,367	14 Loan #5, Issued 4/28/2004	4/28/2019	9,777	9,777	9,777	14
15	4,067	4,245	4,431	15 Loan #7, Issued 4/28/2004	4/28/2019	4,625	4,625	4,625	15
16	22,523	23,509	24,538	16 Total Principal		25,612	25,612	25,612	16
				Bond Interest Payments					
17				17 Bond Issue	Budgeted Payment Date			17	
18	17,121	16,689	16,239	18 Loan #3, Issued 4/28/2004	4/28/2019	15,769	15,769	15,769	18
19	14,996	14,620	14,227	19 Loan #5, Issued 4/28/2004	4/28/2019	13,817	13,817	13,817	19

20	7,085	6,907	6,721	20	Loan #7, Issued 4/28/2004	4/28/2019	6,527	6,527	6,527	20
21	39,202	38,216	37,187	21	Total Interest		36,113	36,113	36,113	21
					Unappropriated Balance for Following Year					
22				22	Bond Issue	Projected Payment Date				22
23				23						23
24				24						24
25				25						25
26	11,556	13,621		26	Ending balance (prior years)					26
27			15,045	27	Total Unappropriated Ending Fund Balance		24,071	24,071	24,071	27
28				28	Loan Repayment to _____ Fund					28
29				29	Tax Credit Bond Reserve					29
30	73,281	75,346	76,770	30	TOTAL REQUIREMENTS		85,796	85,796	85,796	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 2018-2019.		
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 (2017/2018) 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 2018-2019, based on past performance.	4
5	2018-2019. 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 tax payers receive if they pay all their tax by November 15. The rest is the delinquent taxes which will be paid over the next seven years (see 'Prev. levied taxes est. to be received' above).	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 has been 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 2018-2019			
Actual		Adopted Budget This Year 2017-2018	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
1			1	RESOURCES				1
2	60,066	69,250	2	Cash on Hand	20,102	20,102	20,102	2
3	120	150	3	Change of Account	250	250	250	3
4	500	500	4	Connection Fees	500	500	500	4
5	375	330	5	Interest	700	700	700	5
6	100	100	6	Miscellaneous	100	100	100	6
7	450	450	7	Permit & Review fees	450	450	450	7
8	123,000	121,000	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	184,611	191,780	16	Total resources, except taxes to be levied	200,102	200,102	200,102	16
17		0	17	Taxes estimated to be received	0	0	0	17
18	0	0	18	Taxes collected in year levied				18
19	184,611	191,780	19	TOTAL RESOURCES	200,102	200,102	200,102	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 2017-2018 performance, the City anticipates a slight increase in changes of account in FY 2018-2019.	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 2018-2019 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
LB-30**

WATER FUND

(name of fund)

CITY OF WHEELER

(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: WATER FUND	Budget for Next Year 2018-2019				
	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 2016-2017							
1				1	PERSONNEL SERVICES			1	
2	2,336	2,369	3,141	2	Employee Retirement	3,380	3,380	3,380	2
3	2,718	2,951	2,938	3	Health Insurance	3,068	3,068	3,068	3
4	272	276	290	4	Medicare	312	312	312	4
5	508	1,065	1,066	5	Payroll Expenses	800	800	800	5
6	18,746	19,009	19,941	6	Public Works Tech (35%)	21,455	21,455	21,455	6
7	1,162	1,179	1,237	7	Social Security	1,331	1,331	1,331	7
8	5	5	5	8	Unemployment	5	5	5	8
9	25,747	26,854	28,618	9	TOTAL PERSONNEL SERVICES	30,351	30,351	30,351	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	54,600	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	500	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	2,000	2,000	2,000	16
17	3,500	1,000	1,000	17	Legal	1,000	1,000	1,000	17
18	1,000	1,000	1,000	18	Minor Equipment	1,000	1,000	1,000	18
19	740	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	247	255	261	22	RR Crossing Fees	269	269	269	22
23	3,500	3,500	3,500	23	Temp Utility Worker	3,500	3,500	3,500	23
24	500	500	650	24	Testing	650	650	650	24
25	3,975	3,975	3,975	25	Utilities	3,975	3,975	3,975	25
26	940	993	1,088	26	Water Billing Maint/Update	1,145	1,145	1,145	26
27	17,000	16,000	16,000	27	Well Operations & Maintenance	16,000	16,000	16,000	27

28	103,222	99,743	103,994	28	TOTAL MATERIALS AND SERVICES	104,309	104,309	104,309	28
29				29	TRANSFERS				29
30	7,500	2,500	2,500	30	Transfer to Buildings Reserve Fund	2,500	2,500	2,500	30
31	1,500	1,500	1,500	31	Transfer to Park	500	500	500	31
32	3,000	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	14,000	7,000	7,000	34	TOTAL TRANSFERS	6,000	6,000	6,000	34
35				35	CONTINGENCIES				35
36	41,642	58,183	67,502	36	General Operating Contingency	59,442	59,442	59,442	36
37	41,642	58,183	67,502	37	TOTAL CONTINGENCIES	59,442	59,442	59,442	37
38				38	CAPITAL OUTLAY				38
39	0	0	0	39	Misc Capital Projects	0	0	0	39
40	0	0	0	40	TOTAL CAPITAL OUTLAY	0	0	0	40
41	184,611	191,780	207,114	41	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	200,102	200,102	200,102	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 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 has been adjusted to 15.75% for FY 2017-2018 and FY 2018-2019. This item is prorated at 35% of the Public Works Technician's schedule.	2
3	Health Insurance: Health cost will remain at the FY 2017-2018 level for the first 6 months of the new fiscal year, and increase by 8.2% for the second half of the FY. Dental cost will be remaining flat throughout the entire FY 2018-2019. Vision cost will remain flat for the first 6 months of the year and will increase by 0.7% % for the second 6 months of the FY. This item is prorated at 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 FTE's: 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 2018-2019.	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 2018-2019.	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 2017-2018 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 2018-2019.	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.	24
25	Utilities: Electricity building and reservoirs, two phone lines for the computer, and the cell phone. FY 2018-2019 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 2017-2018.	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 2018-2019.	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 2017-2018 levels due to past performance.	33
34	Heading - Total Transfers: The mathematical sum of all transfers into named funds.	34
35	Heading - Contingencies	35
36	General Operating Contingency: Money for emergencies and unexpected expenses. This is the amount that will be the cash on hand to start the following year.	36
37	Heading - Total Contingencies: The mathematical sum of all contingencies in the Water Fund.	37
38	Heading - Capital Outlay	38
39	Misc Capital Projects: No capital projects are planned from this fund in FY 2018-2019.	39
40	Heading - Total Capital Outlay: The mathematical sum of all Capital Outlay anticipated in FY 2018-2019.	40
41	Organizational Unit/Activity Total: The mathematical sum of all expenditures/requirements of the FY 2018-2019 Water Fund.	41

PERSONAL SERVICES SUMMARY
FY 2018-2019

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	\$60,616	5/2	100%	\$60,616												
2	Public Works Technician	\$61,298				52/6	25%	\$15,325	34/6	25%	\$15,325	73/6	35%	\$21,455	21/6	15%	\$9,195
3	Office Manager	\$50,960	5/6	100%	\$50,960												
4																	
5																	
6																	
7																	
8																	
9																	
10																	
11																	
12																	
13																	
14																	
15	TOTAL	\$172,874			\$111,576			\$15,325			\$15,325			\$21,455			\$9,195