

CITY OF WHEELER



Fiscal Year 2022-2023
APPROVED BUDGET

CITY OF WHEELER

FISCAL YEAR 2022-2023

Approved Budget



A message from City Manager pro tem, Mary Johnson

We are pleased to present the City of Wheeler's FY 2022-2023 Budget. The budget year will begin on July 1, 2022 and end on June 30, 2023. The City of Wheeler thanks all involved in this process for your positive interest in formulating a Budget that will reflect the needs and capabilities of the City.

We have made every effort to comply with State budget law. Staff hopes that this Budget is understandable to you and your fellow citizens. We will do our best to answer any and all questions during this process.

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

The limitations imposed by revenues and fund balances will determine what expenditures can be made, what projects can be funded, and what staffing levels can be.

In preparing the Budget, we seek to provide transparency to the public with regards to the reality of the resources available and anticipated expenditures. The City is currently involved in ongoing litigation in LUBA (Oregon's Land Use Board of Appeals Court) and Federal Court, defending the City's land use decisions. In order to properly prepare for this litigation, the legal fees appropriated in the Budget are significantly higher than previous years. Increasing the line item for legal fees has significantly hindered the General Fund.

As noted above, the General Fund is revenue-limited again this year. Although revenues are expected to increase slightly, there has been a trend of rapid and unpredictable inflation since the pandemic started. The Budget is conservative. Revenue estimates are not unrealistic, nor are expenditures unrealistically low.

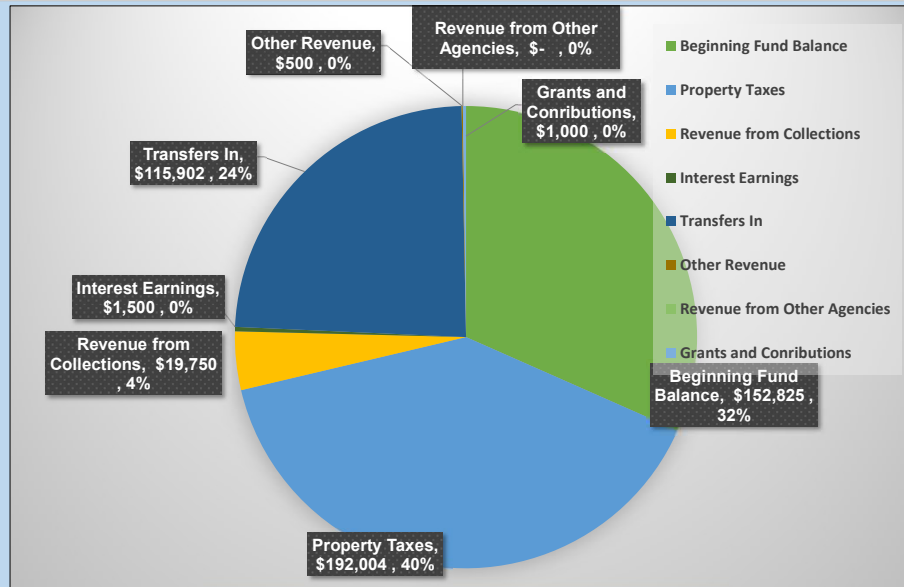
Property tax revenues are projected to increase slightly for the next fiscal year. Wheeler's permanent property tax rate is of 2.2213%.

State Revenue Sharing dollars are projected to increase slightly.

GENERAL FUND

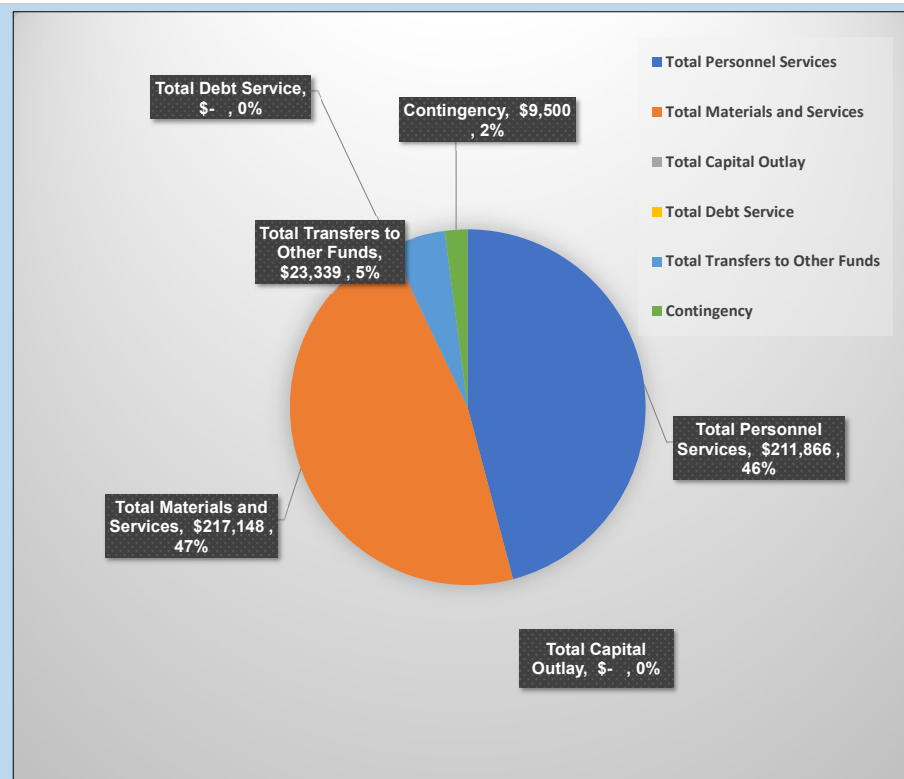
This is where the money comes from:

Resources to meet Wheeler's obligation and service needs are derived from three primary sources: the beginning fund balance, current revenues, and transfers in from other funds. The beginning fund balance consists of revenues carried forward from previous year. Current revenues are earned from city operations or taxes collected during the fiscal year. The third source is from transfers between funds to pay for either direct or indirect costs.



This is where the money goes:

Wheeler's requirements fall into three primary categories: expenditures, transfers, and contingency/reserves. Total requirements consist of all monies appropriated for use during the fiscal year plus contingency, which may be used to meet unanticipated operating needs, and reserve for future expenditures.



CITY OF WHEELER

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City Enterprise funds are not adequately funded to make necessary repairs and improvements to infrastructure. The City would benefit from a new Water Rate Study in the very near future. We have allocated funds in this Budget for the preparation of a Water Rate Study by OAWU. This water study will assist Council in making any future decisions about utility rate increases. The City has been installing new Kamstrup water meters throughout the City. These water meters provide highly accurate water meter readings and leak detection, which will increase revenue to the City.

City buildings, including City Hall, need to be better maintained, repaired, or replaced. The Budget we have prepared is fiscally conservative and limits funds allocated to the upkeep of City buildings.

Ongoing expenses should be covered by ongoing revenue – fees will be reviewed and adjusted accordingly. City staff will be presenting Ordinances to the City Council to allow the State to collect Transient Lodging taxes and marijuana taxes on behalf of the City. An updated fee schedule for services provided by the City will also be presented to City Council for adoption this spring.

Capital Equipment Reserves are needed to replace aging equipment. An inventory of aging equipment will be prepared and any equipment that is no longer being used will be considered for liquidation. Any funds generated from potential liquidation will be added to the Capital Equipment Reserves.

This Budget continues the practice of allocating funds for special, one-time expenditures. The purpose of this practice is to buffer against future inflation by regularly funding needed projects.

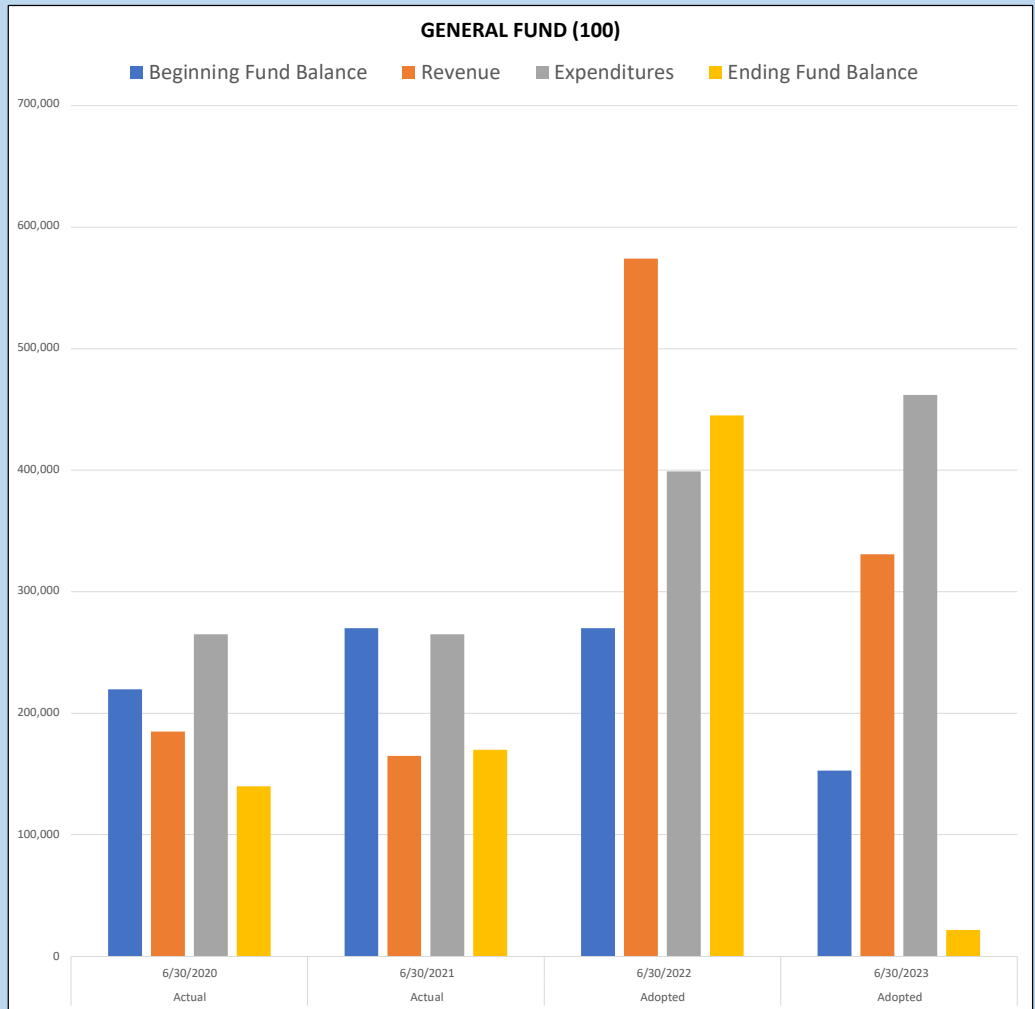
FY 2022-2023's priority projects include: Continuation of the flood mitigation work on Gervais Creek with Civil West Engineering; Creation of engineered plans for the replacement of asbestos water line on Pennsylvania Avenue; and Completion of the installation of the new Kamstrup water meters throughout the City.

We have included for your information a consolidated listing of the Debt Service requirements – money the City owes various entities for the projects funded in the past or for outstanding loans.

The City still has a long list of outstanding paving projects. We did not receive ODOT's Small Cities Allotment (SCA) grant funds in the current fiscal year. The City has built SCA spending into the proposed Budget as every effort will be made to secure that funding in FY 2022-2023.

Again, thank you for your work on this important process. I believe the Budget Proposal presented to you meets the City's needs for the coming fiscal year.

Mary Johnson
City Manager, pro tem



History of Wheeler, Oregon

Vision Statement

With remarkable consistency the citizens of Wheeler have had many of the same concerns and priorities for the past 40+ years. Their vision of Wheeler is a place where all of the citizens and their priorities as a group are valued and acted upon by the City. For Wheeler to be a city in which government supports through policy and ordinance the continuation of a small town atmosphere that is environmentally friendly. For the City to also be a well functioning municipality that is a safe and



The city of Wheeler with the commanding view of the Nehalem Bay has some of the most interesting pre-Oregon history beginning with Frances Drake repairing his ship in the summer of 1579 and the wreck of a 1700's Spanish Galleon. Some suggest that the area is actually the New Albion referred to in accounts of Drake's voyage. Others suggest that Bruno de Heceta was the first European to approach the Columbia River Bar area in 1775, a mere decade before Lewis & Clark. Still others claim that a careful bit of digging in Nehalem Bay will confirm that Chinese mariners arrived here before the Europeans.

In 1920, the Rinehart Arthritis Clinic opened in Wheeler and became quite well known. Now a general practice clinic serving the Nehalem Bay Area, the Rinehart Clinic is still a vital asset to Wheeler and the surrounding villages and is headed by Dr. Harry Rinehart, a third-generation descendant of the founding Rinehart. During the 70's, an economic downturn resulted in the closing of many large employing businesses in the area, and Wheeler's economy suffered as a result. In the early 1990's, residents of the area decided to revitalize their town. The Wheeler Business Association was organized and began to attract new employers and visitors. Wheeler changed into a vital, interesting place to live, work, pursue the arts and come for a visit.

The Wheeler Mill

Wheeler was founded as a mill town in 1910 by lumberman Coleman H. ("C.H.") Wheeler, for whom it is named. Wheeler operated a sawmill called the Wheeler Lumber Company which he founded in 1912. Wheeler died about 1920.

The success of the town was, in part, due to the railroad - mainly freight trains hauling lumber products from mills in Wheeler. By 1981, the Port of Tillamook Bay was operating the line from Tillamook to Wheeler and still does, providing short "Fun Run" trains from Garibaldi to Wheeler and the Nehalem Bay Winery in Mohler, as well as full- and half-day runs into the Salmonberry Canyon in the summer (BBQ train) and fall (Fall Foliage Runs in September, October and November).



*Total Population in Wheeler, Oregon
per 2020 United States Census Bureau*

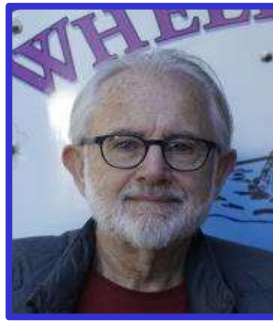
Census Year	Population
2020	440
2010	414
2000	391
1990	335
1980	319
1970	262
1960	237
1950	291
1940	259
1930	280

Budget Committee Members

Wheeler City Council



Doug Honeycutt
Mayor



Jim King
Council President



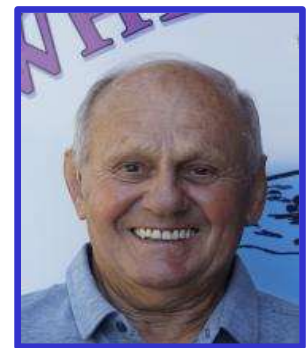
Clif Kemp
City Councilor



Gordon Taylor
City Councilor



Jay Verburg
City Councilor



Michael Glowa
City Councilor

Committee Members

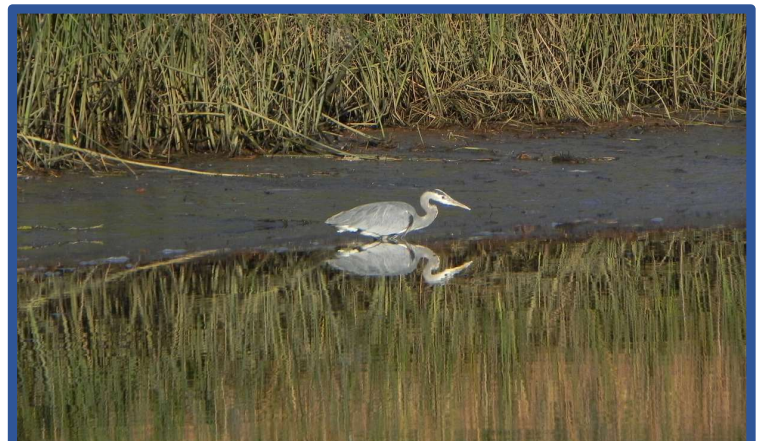
Alan Burden
Angie Douma
Walt Porter
Donna Morrow
Heidi Stacks
Vacant

Term Expiration

12/31/2022
12/31/2023
12/31/2025
12/31/2023
12/31/2025
12/31/2023

Staff

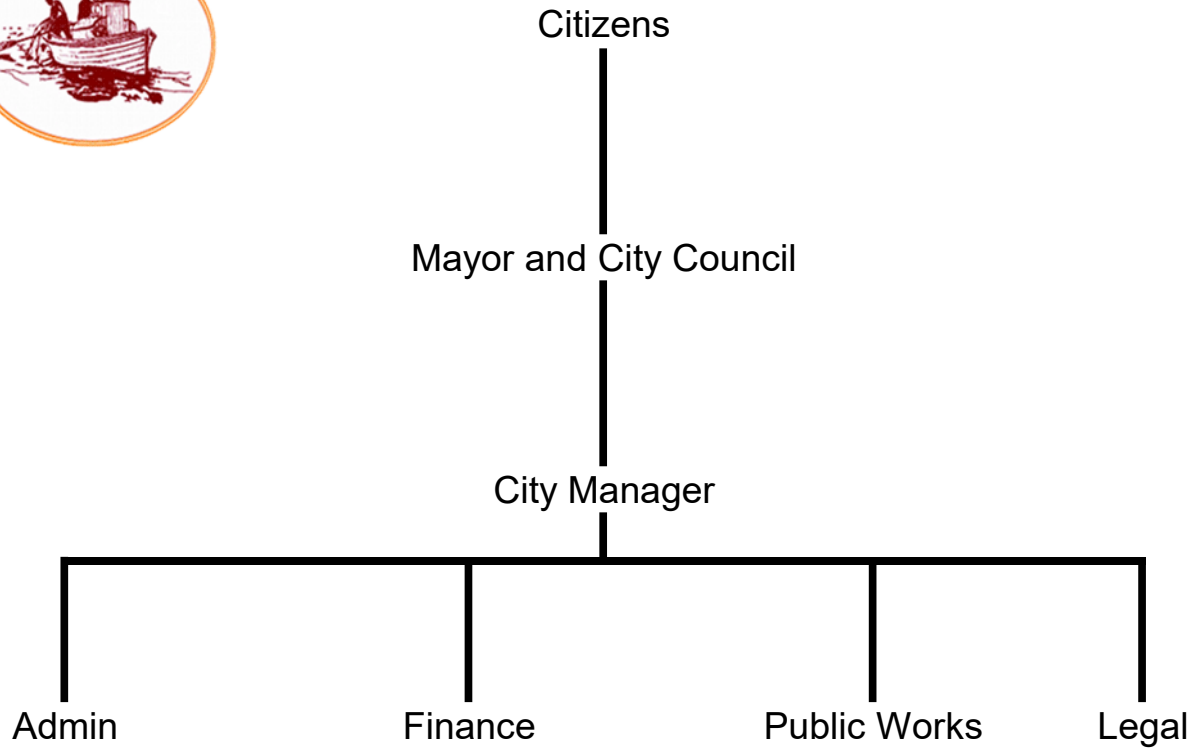
Mary Johnson, Interim City Manager
Timothy Grossnickle, Public Works Supervisor
Marni Johnston, Finance Director
Ronald Schamp, Public Works Technician



City of Wheeler Budget Calendar

DATE	ACTION
January 1, 2022	Department Heads begin forecasting and projecting proposed budget requirements for submission to Finance Director.
February 15, 2022	Executive Budget due to Finance Director.
March 9, 2022	Publish first notice of April 5, 2022 Budget Committee meeting convening date/time and opportunity to receive citizen input (5 – 30 days before meeting) in newspaper and on city website.
March 21, 2022	Proposed budget complete. Distribute to Budget Committee.
April 5, 2022	Budget Committee meeting. Receive Proposed Fiscal Year 2022/2023 City of Wheeler Budget Message. (City Council Chambers, 6:00 p.m.)
April 12, 2022	Budget Committee meeting (City Council Chambers, 6:00 p.m.), citizen input (ask questions and comment) and hold public hearing regarding possible uses of State Revenue Sharing funds. Budget Committee approves tax rates and amounts of property taxes to be imposed. (Cancelled)
April 26, 2022	Budget Committee meeting (City Council Chambers, 6:00 p.m.), proposed budget message and proposed budget review, citizen input (ask questions and comment) and hold public hearing regarding possible uses of State Revenue Sharing funds. Budget Committee approves tax rates and amounts of property taxes to be imposed. Approval of proposed budget.
April 27, 2022	Budget Officer to submit Notice of Budget Hearing (LB-1) and State Revenue Hearing Public Notice to newspaper of record for publishing. Hearings scheduled for May 17, 2022
May 10, 2022	Publish LB-1 and State Revenue Public Hearing notice in advance of City Council public hearing (5 days in advance; 5 - 25 required).
May 17, 2022	City Council conducts Public Hearings on Approved Fiscal Year 2022/2022 City of Wheeler Budget as approved by Budget Committee (City Council Chambers, 6:00 p.m.)
May 17, 2022	City Council conducts Public Hearing on proposed uses of State Revenue Sharing funds (City Council Chambers, 6:00 p.m.)
May 17, 2022	City Council to adopt Fiscal Year 2022/2023 City of Wheeler, make appropriations by fund, impose taxes, and categorize taxes (City Council Chambers, 6:00 p.m.) (must be accomplished prior to June 30, 2022).
July 1, 2022	Budget Officer submits Fiscal Year 2022/2022 Form LB-50 and Levy and Appropriation Resolutions to County Tax Assessor (must be accomplished prior to July 15, 2022). Budget Officer submits to Tillamook County Clerk a complete electronic copy of the budget (must be accomplished prior to September 30, 2022).

ORGANIZATION CHART



This chart reflects the City's organizational reporting structure. See below for information about how budgeted expense is allocated to, and reported within funds and departments.



Costs Incurred for Common Purpose Allocations
Labor Allocations

COSTS INCURRED FOR COMMON PURPOSES (NON-DEPARTMENTAL) ALLOCATIONS

FUND	Parks	Street	SW Drainage	Water	Water CIP	Subtotal (excludes GF)	General Fund	Total All Funds
Percent %	0.54%	20.06%	0.14%	21.76%	13.10%	55.60%	44.40%	100.00%
*Amount	\$ 221	\$ 8,214	\$ 89	\$ 8,912	\$ 5,363	\$ 22,799	\$ 18,151	\$ 40,950

*(equals TRANSFER TO GENERAL FUND)

FUND	FTE	General	Parks	Street	Storm	Water	
Management							
City Manager	1.0	45.00%	6.00%	6.50%	7.50%	35.00%	100.00%
Office Specialist	0.0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Finance Director	1.0	57.50%	2.50%	5.00%	5.00%	30.00%	100.00%
ADMIN FTE is paid out of General Fund - See Personnel Services	2.000	1.03	0.09	0.12	0.13	0.65	
Public Works Supervisor	1.0	0.00%	15.00%	25.00%	16.00%	44.00%	100.00%
Public Works Technician	1.0	0.00%	15.00%	25.00%	16.00%	44.00%	100.00%
PUBLIC WORKS FTE is paid out of Parks, Street, Stormwater, & Water - See Personnel Services	2.000	-	0.300	0.500	0.320	0.880	2.000
Total FTE for all funds	4.000	1.03	0.39	0.62	0.45	1.53	

LABOR ALLOCATIONS

Full Time Equivalents (FTE) All Departments

	FY 2022-23	2021-22	% Change
General Fund	1.03	2.5	-0.59
Parks Fund	0.39	0.15	1.57
Street Fund	0.62	0.25	1.46
Storm Water Drainage	0.62	0.25	1.46
Water Fund	1.53	1.35	0.13
Total All Funds	4.00	4.5	-0.11

FTE NOTE:

The Personnel services budget category tracks all expenses related to the compensation of salaried employees (FTE), such as, wages, health insurance, Social Security and retirement contributions. In prior budgets the Half-time Public Works Tech was mistakenly allocated to Materials and Services rather than Personnel Services. A correction has been made and all Public Works wages and past history are now contained in the Personnel Services section of the budget.

Allocation Methodology Changes

In past budgets an indirect cost method was used, however, the past budgets did not sufficiently provide a clear connection to actual work performed by department or fund. It was determined that there was a need for a fundamental shift in how administrative costs are allocated. The end result of this shift leaves the City with a structured approach which is equitable, reasonable, and defensible.

The approach required an extensive internal analysis of how administrative costs are incurred. These internal studies are now being used as a tools, with the purpose of showing a clear association between the administrative costs to the department and funds supported.

The research used to determine personnel services included statistical analyzation to identify workload measures. This was accomplished by closely tracking employee time to determine as accurately as possible each FTE's allocations.

Additionally, costs incurred for a common purpose (non-departmental) were analyzed to determine fair allocations. To accomplish this, an internal study was done to track how each fund was using services (janitorial service, audit costs, tech. & software, utilities/phones, bank fees, maintenance, security). Then it needed to be determined whether the fund was paying for the portion of services that it consumed, or would that fund need to transfer its fair share for the cost of that service into the General Fund to pay its proper portion of that expense. All applicable non-departmental expenditures were reviewed. For budgeting purposes, this research identified the portion of non-departmental materials and supplies on hand (such as postage or office supplies) each fund was consuming.

With the data obtained, enhanced modifications were created to align the budget and cost allocation process with industry practices. These common costs will need to be re-evaluated and modified annually to better reflect any changes in overhead services provided because of such things as additions or reductions in staff, city reorganization, or changes in programs and services. This structured methodology establishes an allocation process that is fair, adaptable over time, and easier to understand than the past approach.

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

Next, look again at the Labor Allocations on this page. This is a small city so remember that each of the employees wears many hats. For example, the City Manager spends a great deal of time working in Public Works, the Assistant City Manager spends a significant amount of time running the water billing department, and the Finance Director spends a large amount of time reconciling utility accounts and performing accounting services that are required by funds other than the General Fund. These allocations were created by determining how these employee's time is in fact spent.

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

CITY OF WHEELER

Summary of Interfund Transfers

Fiscal Year 7/1/2022 - 6/30/2023



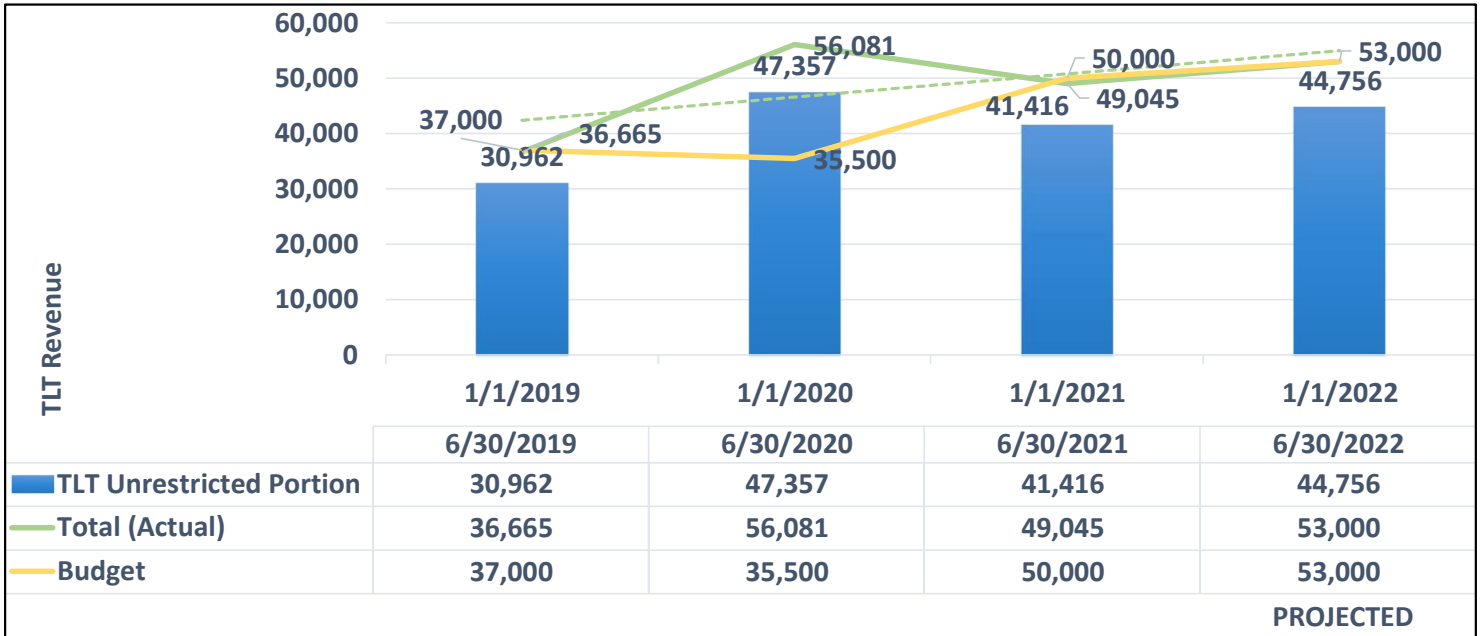
Transfers Out:		Transfers In:	
[1] General Fund (100)	(23,339)	Parks Fund (201)	23,339
[2] Parks Fund (201)	(8,271)	General Fund (100)	8,271
[3] Storm Water Drainage Fund (604)	(200)	Buildings Reserve Fund (400)	200
[4] Storm Water Drainage Fund (604)	(1,000)	PW Equipment Reserve Fund (401)	1,000
[5] Storm Water Drainage Fund (604)	(2,000)	Storm Water Capital Improvement Fund (603)	2,000
[6] Storm Water Drainage Fund (604)	(12,001)	General Fund (100)	12,001
[7] Street Fund (200)	(1,000)	PW Equipment Reserve Fund (401)	1,000
[8] Street Fund (200)	(5,000)	Parks Fund (201)	5,000
[9] Street Fund (200)	(1,040)	Buildings Reserve Fund (400)	1,040
[10] Street Fund (200)	(19,194)	General Fund (100)	19,194
[11] Water Capital Improvement Fund (601)	(5,363)	General Fund (100)	5,363
[12] Water Fund (600)	(2,500)	Buildings Reserve Fund (400)	2,500
[13] Water Fund (600)	(3,500)	PW Equipment Reserve Fund (401)	3,500
[14] Water Fund (600)	(60,000)	Water Capital Improvement Fund (601)	60,000
[15] Water Fund (600)	(500)	Water Debt Fund (602)	500
[16] Water Fund (600)	(1,000)	Storm Water Drainage Fund (604)	1,000
[17] Water Fund (600)	(71,073)	General Fund (100)	71,073
Grand Total Transfers Out	(\$216,981)	Grand Total Transfers In	\$216,981

TRANSFER DESCRIPTION

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

Transient Lodging Tax
Long-term Debt

Transient Lodging Tax



Long Term Debt

Loan Name	GO Bond No. 3	GO Bond No. 5	GO Bond No. 7	OECD Note
Fund	Wtr Debt	Wtr Debt	Wtr Debt	Street LID
Source	Property Taxes	Property Taxes	Property Taxes	Member Assessments
Current Amount	\$ 325,320	\$ 285,193	\$ 134,711	\$ 26,160
Payment	\$ 26,979	\$ 23,594	\$ 11,152	\$ 7,456
Payment Frequency	1x Annual	1x Annual	1x Annual	1x Annual
Rate	0.04375	0.04375	0.04375	0.0546
Term	40 Years	40 Years	40 Years	25 Years
Agent/Holder	USDA	USDA	USDA	Business Oregon
Date Originated	4/28/2004	4/28/2004	4/28/2004	7/16/2002
Date Matures	4/28/2044	4/28/2044	4/28/2044	12/1/2026
Payment Date	4/28/2023	4/28/2023	4/28/2023	4/28/2023
Original	\$ 505,400	\$ 442,000	\$ 208,900	\$ 84,113



CITY OF WHEELER

Summary of Resources and Requirements- By Fund

FY 2022-2023 Approved Budget												
	General	Bld Res	Park	PW Equip Res	Street	Street LID	Storm Water Drain	SW Cap Imp	Water	Water Cap Imp	Water Debt	budget 2023 proposed
	100	400	201	401	200	300	604	603	600	601	602	
Beginning Fund Balance	152,825	89,000	8,250	20,700	39,250	34,850	29,650	32,000	206,400	76,000	30,400	\$719,325
Taxes and assessments	126,000	0	0	0	0	0	0	0	0	0	0	\$126,000
Taxes, Levied for Debt	0	0	0	0	0	0	0	0	0	0	65,100	\$65,100
Transient Room Tax	49,500	0	0	0	0	0	0	0	0	0	0	\$49,500
Other Taxes	16,504	0	0	0	30,961	0	0	0	0	0	0	\$47,465
Franchise Fees	0	0	0	0	16,000	0	13,000	0	0	0	0	\$29,000
Charges for service, fees, permits	19,750	0	300	0	1,500	1,040	17,150	3,000	160,400	7,500	0	\$210,640
Investment Earnings	1,500	700	200	400	500	350	200	300	1,200	1,500	100	\$6,950
Transfers In	115,902	3,740	28,839	5,500	0	0	1,000	2,000	0	60,000	500	\$217,481
Other Revenue	500	100	100	0	50	0	0	10	100	100	0	\$960
Loan Proceeds/Interfund repayment	0	0	0	0	0	0	0	0	0	0	0	\$0
Operating Grants and Contributions	0	0	3,000	0	0	0	0	0	0	0	0	\$3,000
Capital Grants and Contributions	1,000	0	0	0	100,000	0	0	0	0	0	0	\$101,000
Total Resources	\$ 483,481	\$ 93,540	\$ 40,689	\$ 26,600	\$ 188,261	\$ 36,240	\$ 61,000	\$ 37,310	\$ 368,100	\$ 145,100	\$ 96,100	\$1,576,421
Personnel Services	211,866	0	28,768	0	47,946	0	30,686	0	84,386	0	0	\$403,652
Materials and Services	217,148	25,000	3,650	0	14,000	0	2,500	0	63,997	1,000	0	\$327,295
Capital Outlay	0	55,000	0	25,000	100,000	0	12,000	5,000	30,000	110,000	0	\$337,000
Debt Service	0	0	0	0	0	7,457	0	0	0	0	61,725	\$69,182
Transfers Out	23,339	0	8,271	0	26,234	0	15,201	0	139,073	5,363	0	\$217,481
Contingency	9,500	0	0	0	0	0	0	0	10,000	0	0	\$19,500
Total Requirements by Category	461,853	80,000	40,689	25,000	188,180	7,457	60,386	5,000	327,455	116,363	61,725	\$1,374,109
Ending Fund Balance/Reserved	21,628	13,540	0	1,600	81	28,783	614	32,310	40,645	28,737	34,375	\$202,312
Total Requirements	\$483,481	\$93,540	\$40,689	\$26,600	\$188,261	\$36,240	\$61,000	\$37,310	\$368,100	\$145,100	\$96,100	\$1,576,421

CITY OF WHEELER

Summary of Requirements - By Fund



Fiscal Year Beginning July 1, 2022 and ending June 30, 2023

Fund	Personnel Services	Materials and Services	Capital Outlay	Debt Service	Transfers Out	Contingency	Total Expenditures	Reserved for Future Expenditure	Ending Fund Balance	Total Requirements
General Fund										
General Fund	\$ 211,866	\$ 217,148	\$ -	\$ -	\$ 23,339	\$ 9,500	\$ 461,853	\$ -	\$ 21,628	\$ 483,481
Total General Fund	211,866	217,148	-	-	23,339	9,500	461,853	-	21,628	483,481
Special Revenue Funds										
Parks Fund	28,768	3,650	-	-	8,271	-	40,689	0	\$	40,689
Street Fund	47,946	14,000	100,000	-	26,234	-	188,180	-	81	188,261
Total Special Revenue Funds	76,714	17,650	100,000	-	34,505	-	228,869	0	81	228,950
Capital Project Funds										
Building Reserve Fund	-	25,000	55,000	-	-	-	80,000	-	13,540	\$ 93,540
Total Debt Service Funds	-	25,000	55,000	-	-	-	80,000	-	13,540	93,540
Debt Service Funds										
Street LID Fund	-	-	-	7,457	-	-	7,457	-	28,783	\$ 36,240
Total Debt Service Funds	-	-	-	7,457	-	-	7,457	-	28,783	36,240
Reserve Funds										
Public Works Reserve Fund	-	-	25,000	-	-	-	25,000	-	1,600	\$ 26,600
Total Capital Projects Funds	-	-	25,000	-	-	-	25,000	-	1,600	26,600
Enterprise Funds										
Storm Water Captial Improvement Fund			5,000		-		5,000	-	32,310	\$ 37,310
Storm Water Drainage Fund	30,686	2,500	12,000	-	15,201	-	60,386	614	\$	61,000
Water Capital Improvement Fund		1,000	110,000		5,363		116,363		28,737	\$ 145,100
Water Debt Service Fund				61,725			61,725	34,375	\$	96,100
Water Operating Fund	84,386	63,997	30,000	-	139,073	10,000	327,455	-	40,645	\$ 368,100
Total Enterprise Funds	115,071	67,497	157,000	61,725	159,637	10,000	570,930	34,989	101,692	707,610
City of Wheeler All Funds	\$ 403,652	\$ 327,295	\$ 337,000	\$ 69,182	\$ 217,481	\$ 19,500	\$ 1,374,109	\$ 34,989	\$ 167,323	\$ 1,576,421

CITY OF WHEELER



Summary of Resources and Requirements - All Funds Combined

<u>6/30/2020</u>	<u>6/30/2021</u>	<u>6/30/2022</u>		Proposed by	Approved by	Adopted by
Actual	Actual	Adopted Budget	Resource Description	Budget Officer	Budget Committee	Governing Body
\$749,348	\$858,896	\$878,763	Beginning Fund Balance	\$719,325	\$719,325	\$719,325
125,729	128,678	120,000	Property Taxes and Assessments	126,000	126,000	126,000
59,801	63,401	65,000	Property Taxes, Levied for Debt	65,100	65,100	65,100
56,081	49,045	49,500	Transient Lodging Tax	49,500	49,500	49,500
30,402	30,770	27,000	Franchise Fees	29,000	29,000	29,000
225,828	190,674	264,980	Charges for Service, Fees, Permits	210,640	210,640	210,640
16,259	6,776	7,400	Interest Earnings	6,950	6,950	6,950
102,100	102,100	100,800	Transfers In	217,481	217,481	217,481
2,725	12,370	5,660	Other Revenue	960	960	960
0	0	0	Loan Proceeds	0	0	0
47,683	140,102	40,100	Operating Grants and Contributions	50,465	50,465	50,465
13,888	54,060	319,010	Capital Grants and Contributions	101,000	101,000	101,000
<u>1,429,844</u>	<u>1,636,872</u>	<u>\$ 1,878,213</u>	Total Resources	<u>\$ 1,576,421</u>	<u>\$ 1,576,421</u>	<u>\$ 1,576,421</u>
			Requirement Description			
262,009	274,866	378,425	Personnel Services	403,652	403,652	403,652
111,680	190,969	296,899	Materials and Services	327,295	327,295	327,295
21,777	140,518	498,440	Capital Outlay	337,000	337,000	337,000
69,181	69,181	69,182	Debt Service	69,182	69,182	69,182
102,100	102,100	100,400	Transfers Out	217,481	217,481	217,481
0	0	167,218	Contingency	19,500	19,500	19,500
<u>\$566,747</u>	<u>\$777,634</u>	<u>1,510,564</u>	Total Requirements by Category	<u>1,374,109</u>	<u>1,374,109</u>	<u>1,374,109</u>
<u>863,097</u>	<u>859,238</u>	<u>367,649</u>	Ending Fund Balance/Reserved for Future Expenditure	<u>202,312</u>	<u>202,312</u>	<u>202,312</u>
<u>\$1,429,844</u>	<u>\$1,636,872</u>	<u>\$1,878,213</u>	Total Requirements	<u>\$1,576,421</u>	<u>\$1,576,421</u>	<u>\$1,576,421</u>



CITY OF WHEELER
Analysis of Contingency

Fiscal Year Ending June 30, 2023

	General Fund 100	Parks Fund 910	Street Fund 600	SWD Fund 400	Water Fund 700	Water Capital Improvements Fund 800
Resources	483,481	40,689	188,261	61,000	368,100	145,100
Less: Expenditures	429,014	32,418	161,946	45,186	178,383	111,000
Less: Transfers out	23,339	8,271	26,234	15,201	139,073	5,363
Less: Contingency	9,500	0	0	0	10,000	0
Ending Fund Balance	21,628	0	81	614	40,645	28,737
Contingency as a percentage of Expenditures	2.2%	0.0%	0.0%	0.0%	5.6%	0.0%

Operating Funds: Expenditures equal the total of Personnel Services, Materials and Services, Capital Outlay, and Debt Service.
 Reserve Funds: Expenditures equal all categories of expenditures.





GENERAL FUND

Overview

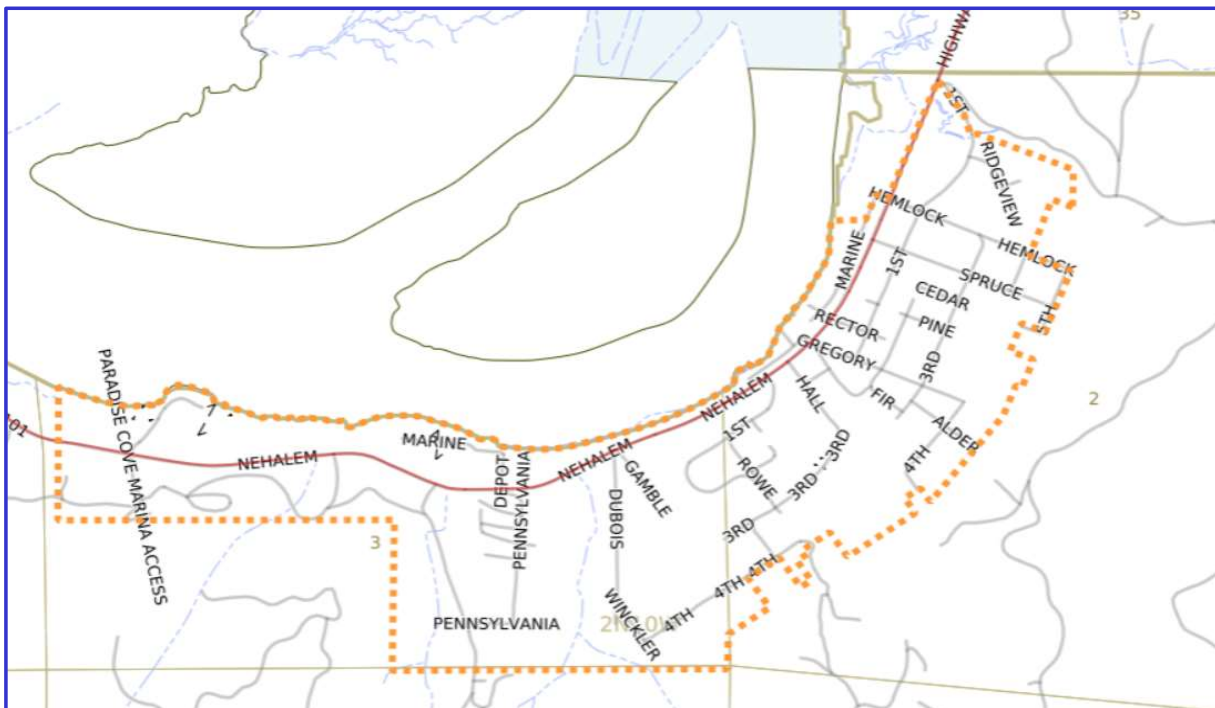
The General Fund is a major governmental fund. The primary operating fund of the City. It accounts for all financial resources of the City except those required to be accounted for in another fund. Primary resources are property taxes, charges for services, and other taxes. General Fund expenditures include program costs for services provided by the City's administrative staff, transfers to other funds for capital improvement projects and to support programs in those other funds.

In the General Fund, it is important to carry over sufficient unappropriated ending fund balance (an amount not budgeted for spending in the previous year) to provide cash flow for specific operations until current year revenues are received; bills and payroll need to be paid for several months prior to when property taxes are collected.

Revenue Assumptions and Trends

Property tax revenues are calculated by applying the City's tax rate, not to exceed the permanent rate, to the assessed value. At the beginning of each fiscal year, the Tillamook County Assessor determines assessed values of properties. Assessed value increases are limited to 3% per year. The budgeted rate is consistent with the permanent tax rate for Wheeler is \$2.2213 per \$1,000 of assessed value. Due to discounts and collection history, the budget assumes a 95% collection rate on property taxes.

Intergovernmental Revenues State Shared revenues make up the majority of total intergovernmental revenues. State revenues are distributed to cities per Oregon Statutes and calculated using a formula based on the city's population and income for the individual city. State

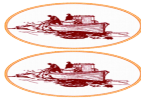




RESOURCES
GENERAL FUND
Fund 100

CITY OF WHEELER

	Historical Data			ACCT	RESOURCE DESCRIPTION	Budget for Next Year 2022-23			
	Actual		Adopted Budget This Year 2021-22			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-20	First Preceding Year 2020-21							
1	156,640	201,632	256,000	4990	Available cash on hand	131,844	131,844	131,844	1
2	14,000	14,000	14,000		Cash on Hand Restricted <i>Morgan CPS Consulting</i>	-	-	-	2
3	0	0	0		Cash on Hand Restricted <i>TLT use from prior years</i>	20,981	20,981	20,981	3
4	170,640	215,632	270,000		TOTAL CASH ON HAND	152,825	152,825	152,825	4
5					OTHER RESOURCES				5
6					Revenue from Collections				6
7	1,935	0	1,500	4205	City Business Licenses (56% of Total Fees)	1,500	1,500	1,500	7
8	5,100	5,383	10,000	4215	City Zoning Review/Planning/Development Fees	6,000	6,000	6,000	8
9	0	0	250	4645	Fines City Ordinance Violations	250	250	250	9
10	0	0	3,500	4120	Marijuana and Other Taxes	504	504	504	10
11	14,107	10,472	12,000	4640	Police Fines	12,000	12,000	12,000	11
12	49,437	49,045	45,000	4130	Transient Lodging Tax	45,000	45,000	45,000	12
13	6,644	0	4,500	4125	Transient Lodging Tax, Tourism	4,500	4,500	4,500	13
14	77,223	64,900	76,750		TOTAL REVENUE FROM COLLECTIONS	69,754	69,754	69,754	14
15					Revenue from Other Agencies				15
16	0	54,060	63,875	4306	Grants & Donations	1,000	1,000	1,000	16
17	446	382	400	4110	State Cigarette taxes	400	400	400	17
18	6,426	7,788	7,000	4105	State Liquor Tax	7,600	7,600	7,600	18
19	5,352	3,598	4,700	4135	State Revenue Sharing Funds	4,800	4,800	4,800	19
20	12,224	65,828	75,975		TOTAL REVENUE FROM OTHER AGENCIES	13,800	13,800	13,800	20
21					Other Revenue				21
22	0	0	3,000	4010	Previously levied taxes estimated to be received	3,200	3,200	3,200	22
23	4,067	1,852	1,800	4805	Interest	1,500	1,500	1,500	23
24	421	12,115	500	4890	Miscellaneous	500	500	500	24
25	421	12,115	500		TOTAL OTHER REVENUE	5,200	5,200	5,200	25
26					Transferred IN, from other funds				26
27	500	500	500	4380	Transfer from Parks Fund - admin fee	8,271	8,271	8,271	27
28	500	500	500	4375	Transfer from Storm Water Drainage Fund - admin fee	12,001	12,001	12,001	28
29	1,040	1,040	1,040	4385	Transfer from Street Fund - admin fee	19,194	19,194	19,194	29
30	13,960	13,960	13,960	4390	Transfer from Water Capital Improvement Fund - admin fee	5,363	5,363	5,363	30
31	58,600	58,600	10,000	4370	Transfer from Water Fund - admin fee	71,073	71,073	71,073	31
32	74,600	74,600	26,000		TOTAL TRANSFERS IN	115,902	115,902	115,902	32
33	339,175	434,927	454,025		Total resources, except taxes to be levied	357,481	357,481	357,481	33
34			120,000	4005	Taxes estimated to be received	126,000	126,000	126,000	34
35	125,729	128,678			Taxes collected in year levied				35
36	464,904	563,605	574,025		TOTAL RESOURCES	483,481	483,481	483,481	36



REQUIREMENTS SUMMARY

GENERAL FUND

CITY OF WHEELER

Fund 100

1	Historical Data			ACCT	REQUIREMENTS DESCRIPTION	Budget For Next Year 2022-23			1
	Actual		Adopted Budget This Year 2021-22			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-20	First Preceding Year 2020-21							
2	48,049	24,784	73,000	5110	Administrative Salaries	62,496	62,496	62,496	2
3	0	0	10,000	5216	Bonuses	0	0	0	3
4	58,854	77,625	70,000	5105	City Manager	72,912	72,912	72,912	4
5	0	3,961	8,500	5116	Public Works Wages	0	0	0	5
6	18,422	28,732	30,000	5405	HDL Insurance	21,000	21,000	21,000	6
7	1,426	1,808	2,500	5205	Medicare	1,963	1,963	1,963	7
8	2,417	5,458	6,000	5200	Payroll Expenses	3,853	3,853	3,853	8
9	17,360	28,647	30,000	5305	PERS	39,268	39,268	39,268	9
10	6,100	7,729	10,000	5210	Social Security	8,395	8,395	8,395	10
11	1	4	5	5215	Unemployment	1,978	1,978	1,978	11
12	152,629	178,748	240,005		TOTAL PERSONNEL SERVICES	211,866	211,866	211,866	12
13	2.00	2.00	2.50		Total Full-Time Equivalent (FTE)	2.00	2.00	2.00	13
14					MATERIALS AND SERVICES NOT ALLOCATED				14
15	11,650	10,700	10,700	6205	Audit	10,700	10,700	10,700	15
16	9	2	25	6145	Bank Fee	100	100	100	16
17	0	750	3,000	6865	Building Permit Fee Expense	750	750	750	17
18	306	3,585	4,500	6815	City Council Meeting Expense	4,000	4,000	4,000	18
19	3,753	2,787	4,500	6300	City Hall Util/Maint	1,500	1,500	1,500	19
20	106	0	5,000	6991	Community Support	0	0	0	20
21	0	39,381	22,500	6206	COVID-19 Expense	0	0	0	21
22	2,835	4,062	10,000	6994	Emergency Preparedness	5,000	5,000	5,000	22
23	439	439	600	6875	Ethics Commission Annual Fee	600	600	600	23
24	10,028	10,737	11,000	6705	Insurance, Bond	15,600	15,600	15,600	24
25	0	15	10,000	6260	IT Services	6,000	6,000	6,000	25
26	0	443	3,000	6720	Janitorial services	3,300	3,300	3,300	26
27	1,605	11,889	8,000	6220	Legal	85,000	85,000	85,000	27
28	1,228	1,162	1,206	6406	Membership Dues	1,206	1,206	1,206	28
29	4	20,000	400	6150	Minor Equipment	400	400	400	29
30	451	389	400	6990	Misc Expense	400	400	400	30
31	0	0	14,000	6640	Morgan CPS planning consultation	0	0	0	31
32	7,941	12,231	10,000	6105	Office Supplies, Phone, internet, fax, printer	10,000	10,000	10,000	32
33	16,492	700	9,000	6240	Planner Contract	16,500	16,500	16,500	33
34	42	60	1,500	6243	Planning Commission Exp	100	100	100	34
35	14,040	14,040	14,040	6250	Police Contract	14,040	14,040	14,040	35
36	645	196	3,150	6530	Port of Till Bay RR Lease Fee	3,371	3,371	3,371	36
37	1,109	1,163	1,500	6836	Postage Meter/Supplies (50%)	1,600	1,600	1,600	37
38	311	879	635	6825	Publishing, Budget	700	700	700	38
39	240	0	720	6861	Remote Computer Backup	800	800	800	39
40	312	0	326	6635	Security System	500	500	500	40
41	0	0	10,000	6650	Small Business Grants	0	0	0	41
42	1,502	1,968	2,500	6863	Software Updates & Support	2,500	2,500	2,500	42
43	2,079	1,045	2,000	6410	Staff Meetings/Classes	1,500	1,500	1,500	43
44	36	0	650	6993	Support for Special Projects	500	500	500	44
45	0	5,495	6,000	6870	Transient Lodging Tourism Tax / Tourism Enhancement	25,481	25,481	25,481	45
46	0	2,950	2,950	6630	Website	5,000	5,000	5,000	46
47	77,163	147,068	173,802		TOTAL MATERIALS AND SERVICES	217,148	217,148	217,148	47
48					CAPITAL OUTLAY NOT ALLOCATED				48
49	1,279	0	0		Capital Outlay	0	0	0	49
50	1,279	0	0		TOTAL CAPITAL OUTLAY	0	0	0	50
51					DEBT SERVICE				51
52	0	0	0		TOTAL DEBT SERVICE	0	0	0	52
53					SPECIAL PAYMENTS				53
54	0	0	0		TOTAL SPECIAL PAYMENTS	0	0	0	54
55					INTERFUND TRANSFERS				55
56	8,000	8,000	8,000	9200	Transfer to Parks	23,339	23,339	23,339	56
57	3,000	3,000	0		Transfer to Street LID	0	0	0	57
58	3,000	3,000	0		Transfer to Water Debt Service	0	0	0	58
59	14,000	14,000	8,000		TOTAL INTERFUND TRANSFERS	23,339	23,339	23,339	59
60			152,218		OPERATING CONTINGENCY	9,500	9,500	9,500	60
61			0		RESERVED FOR FUTURE EXPENDITURE	0	0	0	61
62			0		UNAPPROPRIATED ENDING BALANCE	21,628	21,628	21,628	62
63	231,071	325,816	413,807		Total Requirements NOT ALLOCATED	429,014	429,014	429,014	63
64	14,000	14,000	160,218		Total Requirements for ALL Org.Units/Programs within fund	54,467	54,467	54,467	64
65	219,833	223,789	0		Ending balance (prior years)				65
66	464,904	563,605	574,025		TOTAL REQUIREMENTS	483,481	483,481	483,481	66



BUILDING RESERVE FUND

The budget includes a capital projects reserve fund for buildings which accounts for funds accumulated for improvements to City buildings. Primary resources are investment earnings and transfers from other funds. This fund is authorized by ORS 294.525 and was continued by Resolution No. 2009-07, on 4/21/09 and are dedicated for the following specified purposes: personal services, materials and services, and capital outlay to renovate and/or construct City buildings.

Because City Hall is not ADA accessible, expenditures may be used for a feasibility study or alternative analysis of City Hall. Materials and services pay for minor maintenance projects around City Hall and storage of supplies on City property.





RESOURCES AND REQUIREMENTS

BUILDING RESERVE FUND Fund 400

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

Date can not be more than 10 years after establishment.

Review Year: 2022

This fund is authorized and established by Resolution 2009-07 on April 21, 2009 for the following specified purpose: personnel services,

materials and services, and capital outlay to renovate and/or construct City buildings.

CITY OF WHEELER

Historical Data		DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2022-23		
					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Actual		Adopted Budget This Year 2021-22	ACCT				
Second Preceding Year 2019-20	First Preceding Year 2020-21						
RESOURCES							
			4990	Cash on hand	89,000	89,000	89,000
	91,780	94,825	85,725	TOTAL CASH ON HAND	89,000	89,000	89,000
OTHER RESOURCES							
				Revenue from Collections			
	571	0	100	4890 Miscellaneous	100	100	100
	0	0	0	Previously levied taxes estimated to be received	0	0	0
	1,974	719	700	4805 Interest	700	700	700
	2,545	719	800	TOTAL REVENUE FROM COLLECTIONS	800	800	800
				Transferred IN, from other funds			
	0	0	200	4936 Transfer from Storm Water Dr Fund	200	200	200
	0	0	100	4933 Transfer from Street Fund	1,040	1,040	1,040
	500	500	2,500	4931 Transfer from Water Fund	2,500	2,500	2,500
	500	500	2,800	TOTAL TRANSFERS IN	3,740	3,740	3,740
	94,825	96,044	89,325	Total Resources, except taxes to be levied	93,540	93,540	93,540
			0	Taxes estimated to be received	0	0	0
	0	0		Taxes collected in year levied			
	94,825	96,044	89,325	TOTAL RESOURCES	93,540	93,540	93,540
REQUIREMENTS							
				Org. Unit or Prog. & Activity	Object Classification	Detail	
	0	6,761	12,000	6190 Expense	Mat & Svcs	Materials	20,000
	0	0	2,500	6295 Expense	Mat & Svcs	Outside Services	5,000
	0	0	44,500	8070 Expense	Capital Outlay	City Hall	45,000
	0	0	9,200	9090 Expense	Capital Outlay	Garage Storage	10,000
	94,825	89,283		Ending balance (prior years)			
			21,125	UNAPPROPRIATED ENDING FUND BALANCE			13,540
	94,825	96,044	89,325	TOTAL REQUIREMENTS			93,540



PARK FUND

This fund accounts for all transactions related to the operation of the City's Parks, providing opportunities to the citizens of Wheeler in settings which are safe, sustainable, green and clean. The Park Fund is a special revenues fund which is a type of fund used when certain revenues have been earmarked or legally restricted to expenditure for a specific purpose. Primary resources are transfers from other funds. The budget supports maintenance and improvements to the Upper Park, and the Waterfront Park. This budget has remained fairly consistent with previous budgets.

The Maintenance Assistance Planning (MAP) grant has been replaced by the Maintenance Assistant Grant (MAG). The biggest difference with this new program is that it is now a reimbursement grant so for the City to utilize Maintenance Assistance Grant (MAG) funds they need to request it and wait for reimbursement. Previously the State Marine Board determined the amount and sent it to the City. This change happened because the State no longer wants to have to ask for money back if it is not all spent. *What is MAG? It is a grant funded by boat motorist's fuel taxes that assists with the costs associated to maintaining boating access sites.*





**RESOURCES
PARKS FUND**

Fund 201

CITY OF WHEELER

Historical Data				Budget for Next Year 2022-23			
Actual		Adopted Budget This Year 2021-22	ACCT	RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2019-20	First Preceding Year 2020-21						
1	35,075	32,936	32,186	4990 Available cash on hand	6,000	6,000	6000
2	0	0	0	4990 Available cash on hand - from donations	2,250	2,250	2250
3	35,075	32,936	32,186	TOTAL CASH ON HAND	8,250	8,250	8,250
4				OTHER RESOURCES			
5				Other Revenue			
6	0	0	0	4010 Previously levied taxes estimated to be received	0	0	0
7	581	217	200	4805 Interest	200	200	200
8	4,228	0	0	Bott's Marsh Park Public Int.	0	0	0
9	0	2,250	100	4810 Donations from Parks Comm	100	100	100
10	2,900	2,900	2,900	4430 MAP Grant (WF Park)	2,900	2,900	2900
11	33	180	100	4890 Miscellaneous	100	100	100
12	0	0	90	4808 Community Garden Fee and Deposit	300	300	300
13	0	0	500	4815 Parking fee	0	0	0
14	7,742	5,547	3,890	TOTAL OTHER REVENUE	3,600	3,600	3,600
15				Transferred IN, from other funds			
16	8,000	8,000	8,000	4930 Transfer from General Fund	23,339	23,339	23339
17	5,000	5,000	5,000	4930 Transfer from Street Fund	5,000	5,000	5000
18	500	500	0	4930 Transfer from Water Capital Improvement Fund	0	0	0
19	500	500	0	4933 Transfer from Water Fund	500	500	500
20	14,000	14,000	13,000	TOTAL TRANSFERS IN	28,839	28,839	28,839
21	21,742	19,547	16,890	TOTAL OTHER RESOURCES	32,439	32,439	32,439
22	56,817	52,483	49,076	Total resources, except taxes to be levied	40,689	40,689	40,689
23			0	4005 Taxes estimated to be received	0	0	0
24	0	0		Taxes collected in year levied	0	0	0
25	56,817	52,483	49,076	TOTAL RESOURCES	40,689	40,689	40,689
26				REQUIREMENTS DESCRIPTION			
27				PERSONNEL SERVICES NOT ALLOCATED			
28				ACCT			
29	1,470	1,367	1,500	5405 HDL Insurance	3,150	3,150	3,150
30	175	211	250	5205 Medicare	256	256	256
31	208	83	300	5200 Payroll Expenses	839	839	839
32	2,613	567	1,500	5305 PERS	5,521	5,521	5,521
33	10,894	9,917	10,500	5115 Public Works Supervisor	9,374	9,374	9,374
34	2,590	5,340	8,100	5120 Public Works Technician Wages	8,275	8,275	8,275
35	750	904	2,000	5210 Social Security	1,094	1,094	1,094
36	0	4	5	5215 Unemployment	258	258	258
37	18,700	18,393	24,155	TOTAL PERSONNEL SERVICES	28,768	28,768	28,768
38	0.15	0.15	0.15	Total Full-Time Equivalent (FTE)	0.30	0.30	0
39				MATERIALS AND SERVICES NOT ALLOCATED			
40	0	0	180	4401 Community Garden Deposit Refunds	100	100	100
41	243	567	1,000	6150 Minor Equipment	0	0	0
42	31	0	120	6990 Misc Expense	2,900	2,900	2900
43	0	0	100	6997 Reimbursements	0	0	0
44	1,805	1,392	3,000	6136 UP Materials & Supplies	50	50	50
45	377	900	2,500	6329 Vehicle/Equip Oper and Main	100	100	100
46	2,225	3,524	3,500	6125 WFP Materials/Supplies/Utilities	500	500	500
47	4,681	6,383	10,400	TOTAL MATERIALS AND SERVICES	3,650	3,650	3,650
48				CAPITAL OUTLAY NOT ALLOCATED			
49	0	0	0	TOTAL CAPITAL OUTLAY	0	0	0
50				DEBT SERVICE			
51	0	0	0	TOTAL DEBT SERVICE	0	0	0
52				SPECIAL PAYMENTS			
53	0	0	0	TOTAL SPECIAL PAYMENTS	0	0	0
54				INTERFUND TRANSFERS			
55	500	500	500	6890 Transfer to General Fund - admin fee	8,271	8,271	8,271
56	500	500	500	TOTAL INTERFUND TRANSFERS	8,271	8,271	8,271
57			0	OPERATING CONTINGENCY	0	0	0
58			14,021	RESERVED FOR FUTURE EXPENDITURE	0	0	0
59			0	UNAPPROPRIATED ENDING BALANCE	0	0	0
60	23,381	24,776	34,555	Total Requirements NOT ALLOCATED	32,418	32,418	32,418
61	500	500	14,521	Total Requirements for ALL Org.Units/Programs within fund	8,271	8,271	8,271
62	32,936	27,207		Ending balance (prior years)			
63	56,817	52,483	49,076	TOTAL REQUIREMENTS	40,689	40,689	40,689



PUBLIC WORKS EQUIPMENT RESERVE FUND

This capital projects fund was established for the replacement of public works vehicles and equipment of the City. The equipment purchased from this fund is dedicated to the Public Works department which is why the fund receives transfers in from the Storm Water Drainage, Streets, and Water Funds for operation and replacement of costs of equipment should not be a burden directly on general revenue. Costs should be spread on a “user pay” basis to the projects where the equipment is used.

The primary resources are investment earnings and transfers from other funds.





RESOURCES AND REQUIREMENTS

PUBLIC WORKS EQUIPMENT RESERVE FUND

Fund 401

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

Date can not be more than 10 years after establishment.

Review Year: 2022

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

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

CITY OF WHEELER

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2022-23		
Actual		Adopted Budget This Year 2021-22	Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2019-20	First Preceding Year 2020-21			ACCT					
				RESOURCES					
			4990	Cash on hand	20,700	20,700	20,700		
				TOTAL CASH ON HAND	20,700	20,700	20,700		
				Other Revenue					
			4010	Previously levied taxes estimated to be received	0	0	0		
			4805	Interest	400	400	400		
				TOTAL OTHER REVENUE	400	400	400		
				Transferred IN, from other funds					
			4936	Transfer from Stormwater Drainage Fund	1,000	1,000	1000		
			4933	Transfer from Street Fund	1,000	1,000	1000		
			4931	Transfer from Water Fund	3,500	3,500	3500		
				TOTAL TRANSFER IN	5,500	5,500	5,500		
				Total Resources, except taxes to be levied	26,600	26,600	26,600		
			4005	Taxes estimated to be received	0	0	0		
				Taxes collected in year levied					
				TOTAL RESOURCES	26,600	26,600	26,600		
				REQUIREMENTS					
				Org. Unit or Prog. & Activity	Object Classification	Detail			
			6345	Expense	Capital Outlay	Equipment	25,000	25,000	
				Ending balance (prior years)					
				UNAPPROPRIATED ENDING FUND BALANCE			1,600	1,600	
				TOTAL REQUIREMENTS			26,600	26,600	



STREET FUND

The Street fund is a Governmental Special Revenue Fund. This fund type is used when certain revenues are earmarked or legally restricted for a specific purpose. The resources in this fund are generally restricted to use on City streets. Primary resources necessary to balance this fund's budget are state highway tax (fuel tax), franchise fees, and ODOT grants.

Franchise Fees are charged to private utilities for the use of publicly owned rights-of-way (ROW). Private franchised activities include electricity, telecommunications, cable tv, and waste management. Franchise fees are charged as a percentage of gross proceeds generated within Wheeler's city limits. Revenues are not expected to grow in the projected year based on individual agreements with the current franchisees.





**RESOURCES
STREET FUND**

Fund 200

CITY OF WHEELER

Historical Data				Budget for Next Year 2022-23					
Actual			Adopted Budget This Year 2021-22	RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2019-20	First Preceding Year 2020-21								
				ACCT					
1	71,053	71,720	59,000	4990	Available cash on hand	39,250	39,250	39,250	1
2	71,053	71,720	59,000		TOTAL CASH ON HAND	39,250	39,250	39,250	2
5					OTHER RESOURCES				5
6	1,481	1,442	1,500	4205	City Business Licenses	1,500	1,500	1,500	6
3	15,201	15,902	14,000	4305	Franchise Fees - 50%	16,000	16,000	16,000	3
4	1,401	440	500	4805	Interest	500	500	500	4
5	55	50	50	4805	Miscellaneous Income	50	50	50	5
6	13,888	0	100,000	4445	ODOT Paving Grant	100,000	100,000	100,000	6
5	0	0	0	4010	Previously levied taxes estimated to be received	0	0	0	5
6	28,331	123,184	25,000	4115	State Gasoline Tax	30,961	30,961	30,961	6
7	60,357	141,018	141,050		TOTAL OTHER RESOURCES	149,011	149,011	149,011	7
8	0	0	0		Transferred IN, from other funds	0	0	0	8
9	0	0	0		TOTAL TRANSFERS IN	0	0	0	9
10	131,410	212,738	200,050		Total resources, except taxes to be levied	188,261	188,261	188,261	10
11			0	4005	Taxes estimated to be received	0	0	0	11
12	0	0			Taxes collected in year levied				12
13	131,410	212,738	200,050		TOTAL RESOURCES	188,261	188,261	188,261	13
14					REQUIREMENTS DESCRIPTION				14
16				ACCT	PERSONNEL SERVICES NOT ALLOCATED				16
17	2,451	2,288	3,000	5405	HDL Insurance	5,250	5,250	5,250	17
18	289	298	350	5205	Medicare	427	427	427	18
19	325	136	500	5200	Payroll Expenses	1,398	1,398	1,398	19
20	0	944	2,000	5305	PERS	9,202	9,202	9,202	20
21	18,159	16,528	17,500	5115	Public Works Supervisor	15,624	15,624	15,624	21
22	1,984	3,853	7,200	5120	Public Works Technician Wages	13,792	13,792	13,792	22
23	1,235	1,273	2,000	5210	Social Security	1,824	1,824	1,824	23
24	0	4	5	5215	Unemployment	430	430	430	24
25	24,443	25,324	32,555		TOTAL PERSONNEL SERVICES	47,946	47,946	47,946	25
26	0.25	0.25	0.25		Total Full-Time Equivalent (FTE)	0.50	0.50	0.50	26
27					MATERIALS AND SERVICES NOT ALLOCATED				27
28	2,152	3,963	4,000	6391	Contract Maintenance	2,500	2,500	2,500	28
29	253	0	1,000	6306	Downtown Maintenance	500	500	500	29
30	4,353	0	10,000	6392	Emergency Maintenance	2,000	2,000	2,000	30
31	382	1,288	1,000	6215	Engineering Services	1,000	1,000	1,000	31
32	515	523	1,000	6150	Minor Equipment	500	500	500	32
33	3,668	2,422	3,500	6310	Regular Operating Maintenance	2,500	2,500	2,500	33
34	4,904	5,051	5,000	6316	Street Lights	4,000	4,000	4,000	34
35	180	72	2,000	6317	Street Sign Project	1,000	1,000	1,000	35
36	16,407	13,319	27,500		TOTAL MATERIALS AND SERVICES	14,000	14,000	14,000	36
37					CAPITAL OUTLAY NOT ALLOCATED				37
38	0	114,333	0		FEMA Public Assistance	0	0	0	38
39	0	0	15,955	8050	Miscellaneous Capital Projects	0	0	0	39
40	12,800	0	100,000	5090	ODOT Grant	100,000	100,000	100,000	40
41	12,800	114,333	115,955		TOTAL CAPITAL OUTLAY	100,000	100,000	100,000	41
42					DEBT SERVICE				42
43	0	0	0		TOTAL DEBT SERVICE	0	0	0	43
44					SPECIAL PAYMENTS				44
45	0	0	0		TOTAL SPECIAL PAYMENTS	0	0	0	45
46					INTERFUND TRANSFERS				46
47	0	0	100	6890	Transfer to Building Reserve Fund	1,040	1,040	1,040	47
48	1,040	1,040	1,040	9200	Transfer to General Fund	19,194	19,194	19,194	48
48	5,000	5,000	5,000	9200	Transfer to Parks Fund	5,000	5,000	5,000	48
49	0		3,000	9605	Transfer to Public Works Equipment Reserve Fund	1,000	1,000	1,000	49
50	6,040	6,040	9,140		TOTAL INTERFUND TRANSFERS	26,234	26,234	26,234	50
51			15,000	9800	OPERATING CONTINGENCY	0	0	0	51
52			0		RESERVED FOR FUTURE EXPENDITURE	0	0	0	52
53			-100		UNAPPROPRIATED ENDING BALANCE	81	81	81	53
54	53,650	152,976	176,010		Total Requirements NOT ALLOCATED	161,946	161,946	161,946	54
55	6,040	6,040	24,040		Total Requirements for ALL Org.Units/Programs within fund	26,315	26,315	26,315	55
56	71,720	53,722			Ending balance (prior years)				56
57	131,410	212,738	200,050		TOTAL REQUIREMENTS	188,261	188,261	188,261	57



STREET LID FUND

The Street LID fund is a Governmental Debt Service Fund used to account for funds used to improve sidewalk aesthetics in the downtown district - in this case, street lights. Primary resources are charges for services. The only expense in this fund is the annual loan payment.

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

When an LID is formed, the City manages the design and construction of the





**SPECIAL FUND
RESOURCES AND REQUIREMENTS
STREET LID FUND**

CITY OF WHEELER

Fund 300

Line	Historical Data			ACCT	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-23			Line
	Actual		Adopted Budget This Year 2021-22			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-20	First Preceding Year 2020-21							
1					RESOURCES				1
2	23,020	44,446	41,417	4990	Cash on hand	34,850	34,850	34,850	2
3	23,020	44,446	41,417		TOTAL CASH ON HAND	34,850	34,850	34,850	3
4					Other Revenue				4
6	763	313	400	4805	Interest	350	350	350	6
7	25,119	1,173	1,040	4690	Member Assessments	1,040	1,040	1,040	7
5	0	0	0	4010	Previously levied taxes estimated to be received	0	0	0	5
8	25,882	1,486	1,440		TOTAL OTHER REVENUE	1,390	1,390	1,390	8
9					Transferred IN, from other funds				9
10	3,000	3,000	0		Transfer from General Fund	0	0	0	10
11	3,000	3,000	0		TOTAL TRANSFERS IN	0	0	0	11
12	51,902	48,932	42,857		Total Resources, except taxes to be levied	36,240	36,240	36,240	12
13			0		Taxes estimated to be received	0	0	0	13
14	0	0		4005	Taxes collected in year levied				14
15	51,902	48,932	42,857		TOTAL RESOURCES	36,240	36,240	36,240	15
16					REQUIREMENTS				16
17					Org Unit or Prog & Activity Object Classification Detail				17
18	7,456	7,456	7,457	7010	Expense Debt Service Annual USDA Loan Payment	7,457	7,457	7,457	18
19	44,446	41,476			Ending balance (prior years)				19
20			35,400		UNAPPROPRIATED ENDING FUND BALANCE	28,783	28,783	28,783	20
21	51,902	48,932	42,857		TOTAL REQUIREMENTS	36,240	36,240	36,240	21



STORM DRAIN FUND

The Storm Drain Fund is a major proprietary fund classified as an enterprise Fund. The Storm Drain Fund accounts for all transactions related to the operation of the City's stormwater drainage program operations and maintenance, along with the system construction projects. Primary resources are water charges, franchise fees, and transfers from other funds. Expenditures are for qualified system improvements.





RESOURCES
STORM WATER DRAINAGE FUND
Fund 604

CITY OF WHEELER

Historical Data				Budget for Next Year 2022-23					
Actual			ACCT	RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2019-20	First Preceding Year 2020-21	Adopted Budget This Year 2021-22							
1	34,094	35,107	20,420	4990	Available cash on hand	29,650	29,650	29,650	1
2	34,094	35,107	20,420		TOTAL CASH ON HAND	29,650	29,650	29,650	2
3					OTHER RESOURCES				3
4					Other Revenue				4
5	0	0	0		Previously levied taxes estimated to be received	0	0	0	5
6	234	187	200	4805	Interest	200	200	200	6
7	14,625	17,439	15,000	4635	Monthly Utility Fee /SWM	17,000	17,000	17,000	7
8	15,201	14,868	13,000	4305	Franchise Fees - 50%	13,000	13,000	13,000	8
9	55	0	150	4625	Stormwater Drainage Review Fees	150	150	150	9
10	30,115	32,494	28,350		TOTAL OTHER REVENUE	30,350	30,350	30,350	10
11					Transferred IN, from other funds				11
12	4,000	4,000	1,000	4933	Transfer from Water Fund	1,000	1,000	1,000	12
13	4,000	4,000	1,000		TOTAL TRANSFERS IN	1,000	1,000	1,000	13
14	34,115	36,494	29,350		TOTAL OTHER RESOURCES	31,350	31,350	31,350	14
15	68,209	71,601	49,770		Total resources, except taxes to be levied	61,000	61,000	61,000	15
16			0		Taxes estimated to be received	0	0	0	16
17	0	0			Taxes collected in year levied	0	0	0	17
18	68,209	71,601	49,770		TOTAL RESOURCES	61,000	61,000	61,000	18
19					REQUIREMENTS DESCRIPTION				19
20					PERSONNEL SERVICES NOT ALLOCATED				20
21				ACCT					21
22	2,451	2,288	3,000	5405	HDL Insurance	3,360	3,360	3,360	22
23	286	256	400	5205	Medicare	273	273	273	23
24	325	136	400	5200	Payroll Expenses	895	895	895	24
25	4,353	944	2,000	5305	PERS	5,889	5,889	5,889	25
26	18,159	16,932	17,500	5115	Public Works Supervisor	9,999	9,999	9,999	26
27	661	1,284	2,400	5120	Public Works Technician Wages	8,827	8,827	8,827	27
28	1,224	1,095	1,500	5210	Social Security	1,167	1,167	1,167	28
29	0	4	5	5215	Unemployment	275	275	275	29
30	27,459	22,939	27,205		TOTAL PERSONNEL SERVICES	30,686	30,686	30,686	30
31	0.25	0.25	0.25		Total Full-Time Equivalent (FTE)	0.32	0.32	0.32	31
32					MATERIALS AND SERVICES NOT ALLOCATED				32
33	0	0	2,000	6391	Contract Maintenance	200	200	200	33
34	0	0	1,000	6215	Engineering Services	500	500	500	34
35	105	862	1,000	6150	Minor Equipment	500	500	500	35
36	653	699	1,300	6310	Regular Operating Maintenance	1,300	1,300	1,300	36
37	758	1,561	5,300		TOTAL MATERIALS AND SERVICES	2,500	2,500	2,500	37
38					CAPITAL OUTLAY NOT ALLOCATED				38
39	4,385	3,717	5,000	8050	Stormwater Drainage Capital Projects	12,000	12,000	12,000	39
40	4,385	3,717	5,000		TOTAL CAPITAL OUTLAY	12,000	12,000	12,000	40
41					DEBT SERVICE				41
42	0	0	0		TOTAL DEBT SERVICE	0	0	0	42
43					SPECIAL PAYMENTS				43
44	0	0	0		TOTAL SPECIAL PAYMENTS	0	0	0	44
45	0	0	200	9510	Transfer to Buildings Reserve Fund	200	200	200	45
46	500	500	500	6890	Transfer to General Fund	12,001	12,001	12,001	46
47	0	0	1,000	9605	Transfer to PW Equipment Reserve Fund	1,000	1,000	1,000	47
48	0	0	2,000	9410	Transfer to Stormwater Capital Improvements Fund	2,000	2,000	2,000	48
49	500	500	3,700		TOTAL INTERFUND TRANSFERS	15,201	15,201	15,201	49
50			0		OPERATING CONTINGENCY	0	0	0	50
51			8,565		RESERVED FOR FUTURE EXPENDITURE	614	614	614	51
52			0		UNAPPROPRIATED ENDING BALANCE	0	0	0	52
53	32,602	29,916	46,070		Total Requirements NOT ALLOCATED	45,186	45,186	45,186	53
54	500	500	3,700		Total Requirements for ALL Org.Units/Programs within fund	15,814	15,814	15,814	54
55	35,107	41,185			Ending balance (prior years)				55
56	68,209	71,601	49,770		TOTAL REQUIREMENTS	61,000	61,000	61,000	56



STORM WATER CAPITAL IMPROVEMENT FUND

The Storm Water Capital Improvement Fund is a special nonmajor proprietary fund known as an enterprise Fund. The Storm Water Capital Improvement (CIP) Fund accumulates resources for expenditures on stormwater construction, reconstruction, major upgrades, equipment, and other long-term investments in the City's stormwater drainage system. Primary resources are transfers from other funds.





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

CITY OF WHEELER

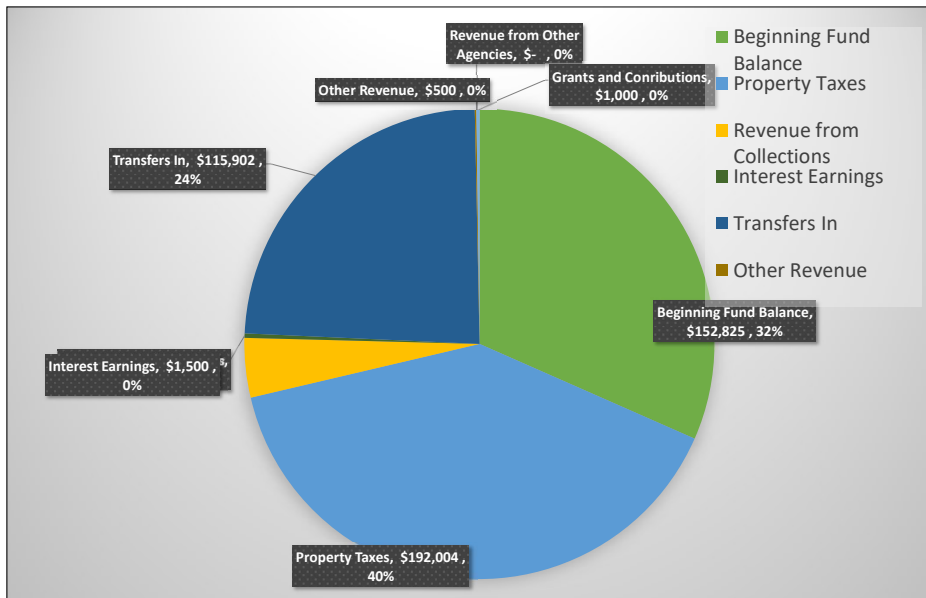
Fund 603

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2022-23		
Actual		Adopted Budget This Year 2021-22	ACCT				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2019-20	First Preceding Year 2020-21								
RESOURCES									
			4990	Cash on hand	32,000	32,000	32,000		
				TOTAL CASH ON HAND	32,000	32,000	32,000		
				Other Revenue					
			4010	Previously levied taxes estimated to be received	0	0	0		
			4805	Interest	300	300	300		
			4890	Miscellaneous Income	10	10	10		
			4306	Grants	0	0	0		
			4710	System Development Charges	3,000	3,000	3,000		
				TOTAL OTHER REVENUE	3,310	3,310	3,310		
				Transferred IN, from other funds					
			4936	Transfer from Stormwater Drainage Fund	2,000	2,000	2,000		
				TOTAL TRANSFERS IN	2,000	2,000	2,000		
			4005	Total Resources, except taxes to be levied	37,310	37,310	37,310		
				Taxes estimated to be received					
				Taxes collected in year levied					
				TOTAL RESOURCES	37,310	37,310	37,310		
REQUIREMENTS									
				Org Unit or Prog & Activity	Object Classification	Detail			
				Expense	Capitol Outlay	FEMA Planning - Gervais Creek	0	0	
				Expense	Capitol Outlay	Master Plan Projects	5,000	5,000	
				Ending balance (prior years)			0	0	
				UNAPPROPRIATED ENDING FUND BALANCE			32,310	32,310	
				TOTAL REQUIREMENTS			37,310	37,310	



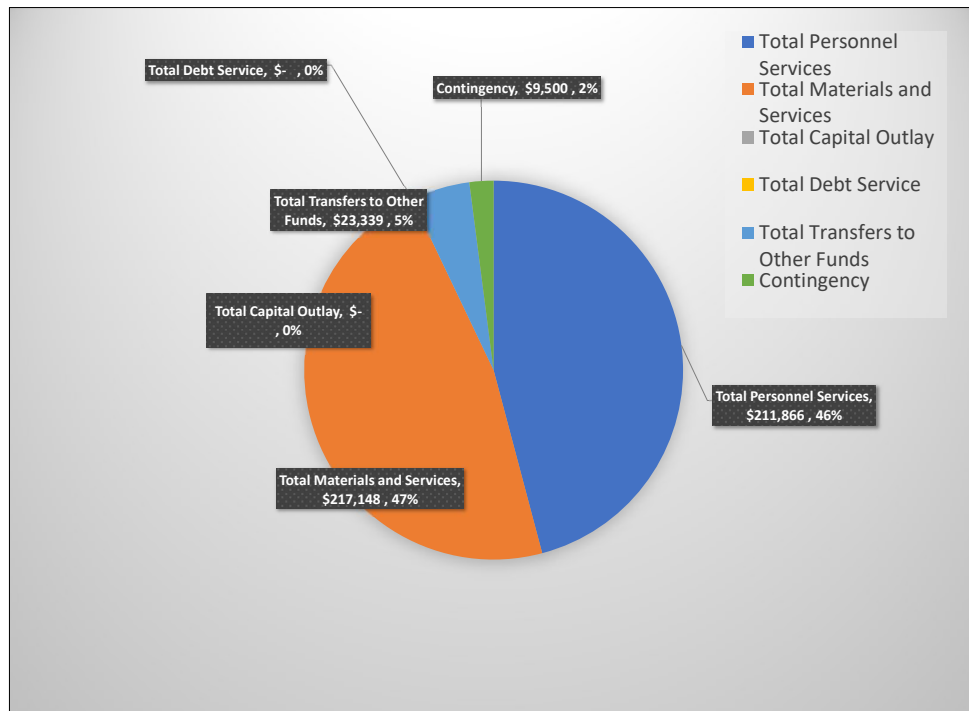
WATER FUND

This major proprietary fund is classified as an enterprise fund. The Water Operating Fund accounts for the operations and maintenance of the City’s water system. The fund receives a significant portion of its funding through user charges. Expenditures are for the operation, administration, maintenance, system betterments, and expansion of the system.



WATER FUND REVENUES BY CATEGORY

WATER FUND EXPENDITURES BY CATEGORY





RESOURCES
WATER FUND
Fund 600

CITY OF WHEELER

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2022-23				
Actual		Adopted Budget This Year 2021-22	ACCT		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2019-20	First Preceding Year 2020-21								
1	89,862	137,560	154,350	4990	Available cash on hand	206,400	206,400	206,400	1
2	89,862	137,560	154,350		TOTAL CASH ON HAND	206,400	206,400	206,400	2
3					OTHER RESOURCES				3
4					Other Revenue				4
5	0	0	0	4010	Previously levied taxes estimated to be received	0	0	0	5
6	2,264	1,194	1,000	4805	Interest	1,200	1,200	1,200	6
7	170	250	1,500	4620	Connection Fees	300	300	300	7
8	77	25	100	4890	Miscellaneous	100	100	100	8
9	0	20	450	4225	Permit & Review fees	100	100	100	9
10	163,236	149,612	150,000	4610	Water Usage Fees	160,000	160,000	160,000	10
11	165,747	151,101	153,050		TOTAL OTHER REVENUE	161,700	161,700	161,700	11
12	0	0	0		Transferred IN, from other funds	0	0	0	12
13	0	0	0		TOTAL TRANSFERS IN	0	0	0	13
14	255,609	288,661	307,400		TOTAL OTHER RESOURCES	161,700	161,700	161,700	14
15	255,609	288,661	307,400		Total resources, except taxes to be levied	368,100	368,100	368,100	15
16			0	4005	Taxes estimated to be received	0	0	0	16
17	0	0			Taxes collected in year levied				17
18	255,609	288,661	307,400		TOTAL RESOURCES	368,100	368,100	368,100	18
19					REQUIREMENTS DESCRIPTION				19
20									20
21				ACCT	PERSONNEL SERVICES NOT ALLOCATED				21
22	0	0	17,500	5405	HDL Insurance	9,240	9,240	9,240	22
23	3,431	750	5,000	5205	Medicare	751	751	751	23
24	401	363	500	5200	Payroll Expenses	2,461	2,461	2,461	24
25	443	189	500	5305	PERS	16,196	16,196	16,196	25
26	6,094	1,322	3,000	5115	Public Works Supervisor	27,498	27,498	27,498	26
27	26,693	25,280	24,500	5120	Public Works Technician Wages	24,273	24,273	24,273	27
28	1,715	1,553	3,500	5210	Social Security	3,210	3,210	3,210	28
29	1	5	5	5215	Unemployment	756	756	756	29
30	38,778	29,462	54,505		TOTAL PERSONNEL SERVICES	84,386	84,386	84,386	30
31	0.85	0.85	1.35		Total Full-Time Equivalent (FTE)	0.88	0.88	0.88	31
32					MATERIALS AND SERVICES NOT ALLOCATED				32
33	2,245	793	10,000	6391	Contract Maintenance	10,000	10,000	10,000	33
34	305	0	1,000	6420	Dept Meetings/Classes	500	500	500	34
35	0	0	7,000	6392	Emergency Maintenance	7,000	7,000	7,000	35
36	(3,649)	0	1,000	6215	Engineering Services	1,000	1,000	1,000	36
37	0	2,510	4,000	5120	Half-time Public Works Technician 1	0	0	0	37
38	0	0	1,000	6220	Legal	1,000	1,000	1,000	38
39	617	422	3,000	6150	Minor Equipment	3,000	3,000	3,000	39
40	979	1,073	1,500	6835	Postage Meter & Supplies (50%)	1,500	1,500	1,500	40
41	5,395	6,694	8,000	6310	Regular Oper/Main	8,000	8,000	8,000	41
42	240	0	720	6861	Remote Computer Backup	720	720	720	42
43	277	298	277	6992	RR Crossing Fees	277	277	277	43
44	571	379	800	6326	Testing	800	800	800	44
45	4,571	2,642	4,000	6600	Utilities	4,000	4,000	4,000	45
46	1,031	1,066	1,200	6864	Water Billing Maint/Update	1,200	1,200	1,200	46
47	89	0	25,000	6328	Well Operations & Maintenance	25,000	25,000	25,000	47
48	12,671	15,877	68,497		TOTAL MATERIALS AND SERVICES	63,997	63,997	63,997	48
49					CAPITAL OUTLAY NOT ALLOCATED				49
50	0	0	10,000	8050	Water Capital Projects	30,000	30,000	30,000	50
51	0	0	10,000		TOTAL CAPITAL OUTLAY	30,000	30,000	30,000	51
52					DEBT SERVICE				52
53	0	0	0		TOTAL DEBT SERVICE	0	0	0	53
54					SPECIAL PAYMENTS				54
55	0	0	0		TOTAL SPECIAL PAYMENTS	0	0	0	55
56					INTERFUND TRANSFERS				56
57	500	1,000	2,500	9510	Transfer to Buildings Reserve Fund	2,500	2,500	2,500	57
58	58,600	58,600	10,000	6890	Transfer to General Fund	71,073	71,073	71,073	58
59	500	0	0		Transfer to Parks	500	500	500	59
60	1,000	1,000	3,500	9605	Transfer to PW Equip Reserve Fund	3,500	3,500	3,500	60
61	2,000	2,000	45,000	9415	Transfer to Water Cap Imp	60,000	60,000	60,000	61
62	0	0	0		Transfer to Water Debt	500	500	500	62
63	4,000	4,000	1,000	9405	Transfer to Storm Water Fund	1,000	1,000	1,000	63
64	66,600	66,600	62,000		TOTAL INTERFUND TRANSFERS	139,073	139,073	139,073	64
65			0		OPERATING CONTINGENCY	10,000	10,000	10,000	65
66			112,398		RESERVED FOR FUTURE EXPENDITURE	0	0	0	66
67			0		UNAPPROPRIATED ENDING BALANCE	40,645	40,645	40,645	67
68	51,449	45,339	245,400		Total Requirements NOT ALLOCATED	178,383	178,383	178,383	68
69	66,600	66,600	62,000		Total Requirements for ALL Org.Units/Programs within fund	189,717	189,717	189,717	69
70	137,560	176,722			Ending balance (prior years)				70
71	255,609	288,661	307,400		TOTAL REQUIREMENTS	368,100	368,100	368,100	71



WATER CAPITAL IMPROVEMENTS FUND

The Water Capital Improvements Fund is a major proprietary fund classified as an enterprise fund. This fund accumulates resources for expenditures on water system construction, reconstruction, major upgrades, equipment, and other long-term investments in the City's water collection, storage, and distribution system. Primary resources are system development charges.





RESOURCES
WATER CAPITAL IMPROVEMENTS RESERVE FUND
Fund 601

CITY OF WHEELER

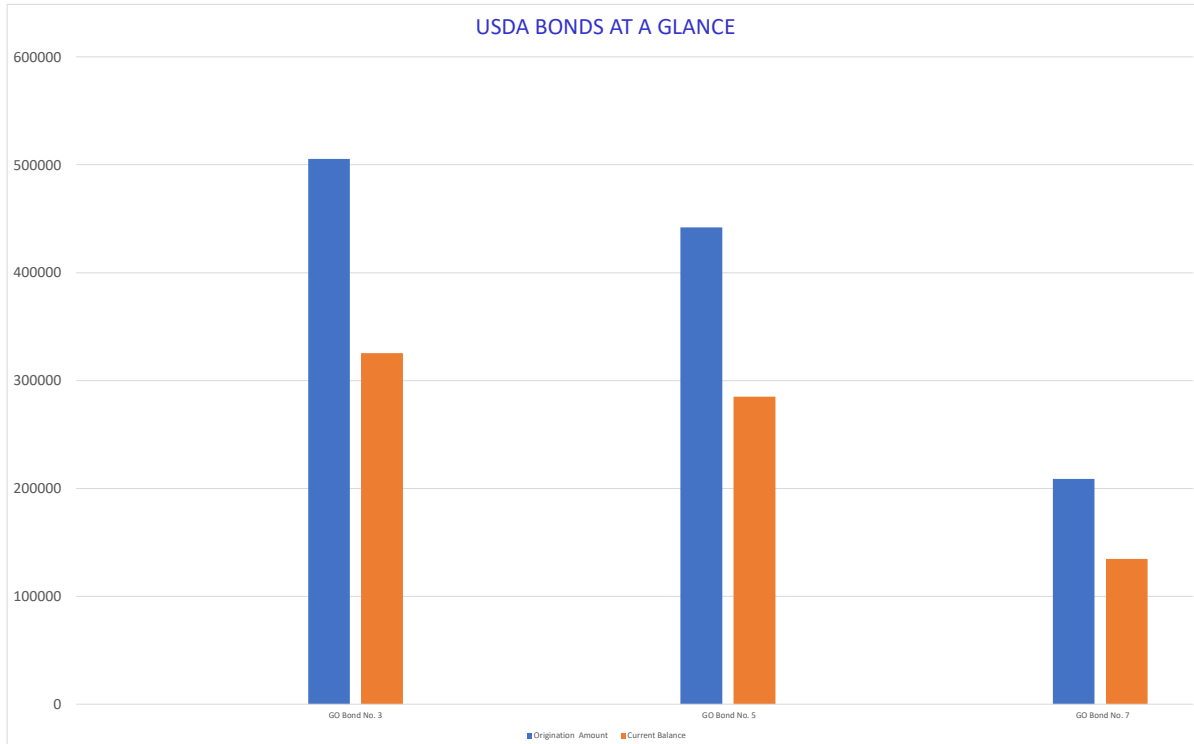
	Historical Data			ACCT	RESOURCE DESCRIPTION	Budget for Next Year 2022-23			
	Actual		Adopted Budget This Year 2021-22			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-20	First Preceding Year 2020-21							
1	138,977	129,409	121,416	4990	Available cash on hand	76,000	76,000	76,000	1
2	138,977	129,409	121,416		TOTAL CASH ON HAND	76,000	76,000	76,000	2
3					OTHER RESOURCES				3
4					Other Revenue				4
5	0	0	22,500	4306	Grants	0	0	0	5
6	0	0	0	4010	Previously levied taxes estimated to be received	0	0	0	6
7	2,892	987	1,500	4805	Interest	1,500	1,500	1500	7
8	0	0	100	4890	Miscellaneous Income	100	100	100	8
9	0	3,670	68,000	4710	SDCs	7,500	7,500	7500	9
10	0	0	0		Water Acct. Cap. Imp	0	0	0	10
11	2,892	4,657	92,100		TOTAL OTHER REVENUE	9,100	9,100	9,100	11
12					Transferred IN, from other funds				12
13	2,000	2,000	45,000	4931	Transfer from Water Fund	60,000	60,000	60,000	13
14	2,000	2,000	45,000		TOTAL TRANSFERS IN	60,000	60,000	60,000	14
15	4,892	6,657	137,100		TOTAL OTHER RESOURCES	69,100	69,100	69,100	15
16	143,869	136,066	258,516	4005	Total resources, except taxes to be levied	145,100	145,100	145,100	16
17			0		Taxes estimated to be received	0	0	0	17
18	0	0			Taxes collected in year levied				18
19	143,869	136,066	258,516		TOTAL RESOURCES	145,100	145,100	145,100	19
20					REQUIREMENTS DESCRIPTION				20
21									21
22				ACCT	PERSONNEL SERVICES NOT ALLOCATED				22
23	0	0	0		TOTAL PERSONNEL SERVICES	0	0	0	23
24	0.00	0.00	0.00		Total Full-Time Equivalent (FTE)	0	0	0	24
25					MATERIALS AND SERVICES NOT ALLOCATED				25
26	0	13,960	0		Materials	1,000	1,000	1000	26
27	0	13,960	0		TOTAL MATERIALS AND SERVICES	1,000	1,000	1,000	27
28					CAPITAL OUTLAY NOT ALLOCATED				28
29	0	3,506	112,566	8050	Water Capital Improvement Projects	100,000	100,000	100000	29
30	0	0	13,000	8110	Water Account Capital Improvements	10,000	10,000	10000	30
31	0	3,506	125,566		TOTAL CAPITAL OUTLAY	110,000	110,000	110,000	31
32					DEBT SERVICE				32
33	0	0	0		TOTAL DEBT SERVICE	0	0	0	33
34					SPECIAL PAYMENTS				34
35	0	0	0		TOTAL SPECIAL PAYMENTS	0	0	0	35
36					INTERFUND TRANSFERS				36
37	500	500	0	9200	Transfer to Parks Fund	0	0	0	37
38	13,960	0	13,960	6890	Transfer to General Fund	5363	5363	5363	38
39	14,460	500	13,960		TOTAL INTERFUND TRANSFERS	5,363	5,363	5,363	39
40			0		OPERATING CONTINGENCY	0	0	0	40
41			10,000		RESERVED FOR FUTURE EXPENDITURE	0	0	0	41
42			108,990		UNAPPROPRIATED ENDING BALANCE	28,737	28,737	28,737	42
43	0	17,466	244,556		Total Requirements NOT ALLOCATED	111,000	111,000	111,000	43
44	14,460	500	13,960		Total Requirements for ALL Org.Units/Programs within fund	34,100	34,100	34,100	44
45	129,409	118,100			Ending balance (prior years)				45
46	143,869	136,066	258,516		TOTAL REQUIREMENTS	145,100	145,100	145,100	46



WATER DEBT SERVICE FUND

The Water Capital Improvement Fund is a major proprietary fund classified as an enterprise fund. This fund accounts for payments on the City's general obligation bonded debt incurred in connections with the water improvement projected completed during the year ended June 30, 2005. Primary resources are property taxes.

A bond is a debt secured by a municipal government. These can be thought of as loans that investors make to local governments, and are used to fund public works such as parks, roads, and other infrastructure. There is a full description of the USDA bonds on the Long Term Debt page of the budget.



	2004 Origination Amount	2022 Current Balance
GO Bond No. 3	\$ 505,400	\$ 325,320
GO Bond No. 5	\$ 442,000	\$ 285,193
GO Bond No. 7	\$ 208,900	\$ 134,711

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:
General Obligation Bonds

WATER DEBT SERVICE
Fund 602

CITY OF WHEELER

Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS		Budget for Next Year 2022-23				
Actual		Adopted Budget This Year 2021-22			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2019-20	First Preceding Year 2020-21								
1			ACCT	Resources			1		
2	27,606	30,957	33,807	Beginning Cash on Hand (Cash Basis), or			2		
3	1,568	0	1,700	4010	Previously Levied Taxes to be Received			3	
4	707	362	400	4805	Interest			4	
5				Transferred from Other Funds			5		
6	3,000	3,000	0	4930	Transfer in from General Fund			6	
7	0	0	0	4931	Transfer in from Water Fund			7	
8				Total Resources, Except Taxes to be Levied			8		
9	32,881	34,319	35,907		31,100	31,100	31,100	9	
10			65,000	4005	Taxes Estimated to be Received *			10	
11	59,801	63,401		4005	Taxes Collected in Year Levied			11	
12	92,682	97,720	100,907		96,100	96,100	96,100	12	
				Requirements					
				Bond Principal Payments					
13				Bond Issue	Budgeted Payment Date			13	
16	17,785	17,785	15,279	7110	USDA Loan #3	April 28, 2023	15,279	15,279	16
17	15,554	15,554	13,390	7115	USDA Loan #5	April 28, 2023	13,390	13,390	17
18	7,351	7,351	6,325	7120	USDA Loan #7	April 28, 2023	6,325	6,325	18
19	40,690	40,690	34,994		Total Principal		34,994	34,994	19
				Bond Interest Payments					
20				Bond Issue	Budgeted Payment Date			20	
22	9,194	9,194	11,700	7005	USDA Loan #3	April 28, 2023	11,700	11,700	22
23	8,040	8,040	10,204	7015	USDA Loan #5	April 28, 2023	10,204	10,204	23
24	3,801	3,801	4,827	7025	USDA Loan #7	April 28, 2023	4,827	4,827	24
25	21,035	21,035	26,731		Total Interest		26,731	26,731	25
				Unappropriated Balance for Following Year By					
26				Bond Issue	Projected Payment Date			26	
28			4,436	7110	USDA Loan #3	April 28, 2024	0	0	28
29			23,594	7115	USDA Loan #5	April 28, 2024	23,223	23,223	29
30			11,152	7120	USDA Loan #7	April 28, 2024	11,152	11,152	30
31	30,957	35,995		Ending balance (prior years)					31
32			0	Total Unappropriated Ending Fund Balance			0	0	32
33	92,682	97,720	100,907		TOTAL REQUIREMENTS		96,100	96,100	33

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

To assessor of Tillamook County

**FORM LB-50
2022-2023**

Check here if this is an amended form.

▪ Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

The City of Wheeler has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Tillamook County. The property tax, fee, charge or assessment is categorized as stated by this form.

P.O. Box 177 Wheeler Oregon 97147 05/18/2022
Mailing Address of District City State ZIP code Date
Mary Johnson City Manager pro tem 503.368.5767 citymanager@ci.wheeler.or.us
Contact Person Title Daytime Telephone Contact Person E-Mail

CERTIFICATION - You **must** check one box if your district is subject to Local Budget Law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
 The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits Rate -or- Dollar Amount			
1.	Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . .	1	2.2213		
2.	Local option operating tax	2			Excluded from Measure 5 Limits Dollar Amount of Bond Levy
3.	Local option capital project tax	3			
4.	City of Portland Levy for pension and disability obligations	4			
5a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.		61,725	
5b.	Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.			
5c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.		61,725	

PART II: RATE LIMIT CERTIFICATION

6.	Permanent rate limit in dollars and cents per \$1,000	6	2.2213
7.	Election date when your new district received voter approval for your permanent rate limit	7	
8.	Estimated permanent rate limit for newly merged/consolidated district	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1			
2			

*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

**The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.