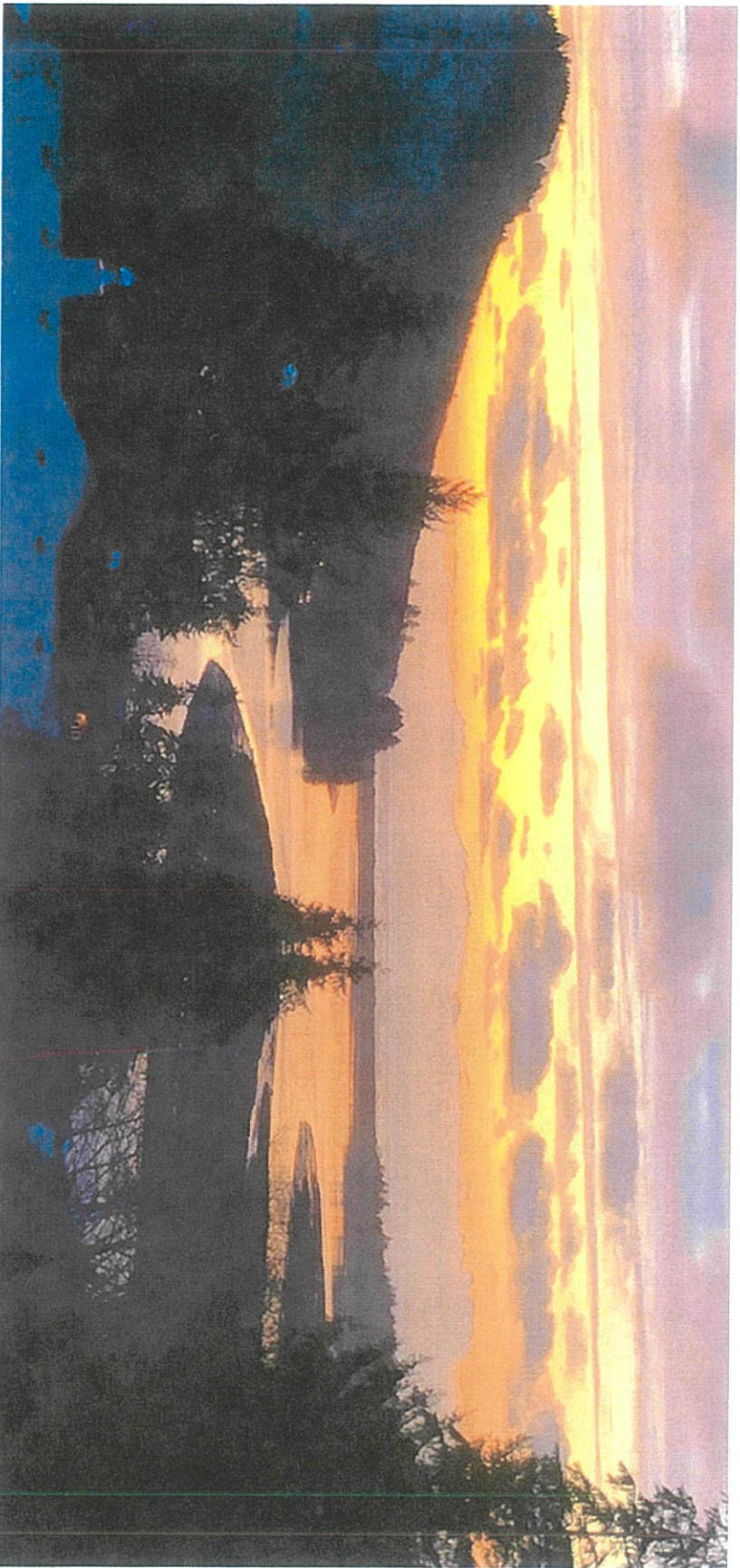


CITY OF WHEELER – BUDGET FY 2020-2021



Wheeler, Oregon

Approved by the budget committee May 19, 2020; Adopted by City Council June 16, 2020

City of Wheeler

Fiscal Year 2020-2021

Budget Committee

Mayor Steve S. Burden

City Council President Heidi Straka

City Councilor Dave Bell

City Councilor Dawn Sea Kalra

City Councilor Jim King

City Councilor Jay Veiburg

Alan Burden

Betsy Glaze

Angie Dauna

Bob Harlow

Donna Morrow

Peggy Schumann

Judy Stone

Staff:

City Manager and Budget Officer Juliet Hyman

Office Manager and Finance Manager Tara Dillard

Public Works Director Richard Townsend

City of Wheeler Proposed Budget Message
Prepared April 28, 2020 Fiscal Year 2020-2021

Welcome, FY 2020-2021 budget committee!

Thank you for dedicating your time to developing the FY 2020-2021 City of Wheeler budget. This proposed budget is a team effort that reflects the efficiencies and attention to detail of my staff. The budget allows key projects like street paving, multi-modal transportation and secure technology. Managing transfers has built contingencies to increase the key Storm Water Drainage Fund, without compromising other funds.

Four prevalent themes guided development of this year's budget:

1. growth of the Public Works Department
2. the COVID19 virus and its uncertain economic effects
3. calls for increased transparency by Wheeler residents
4. new grants and funding

Public Works Changes

The addition of Richard Townsend as public works director, replacing the retired Joe Velkinburg, requires slight increases from the three funds supporting that position. Rich also requests modest allocations for repairs and new supplies.

Furthermore, the demands and safety considerations of managing public works led us to convert the seasonal worker position to a new, permanent half-time role: the Public Works Technician 1.

The position harnesses the funding of the temporary worker – reallocating agency fees -- and makes up the difference using transient lodging taxes (TLTs). Recent budgets relied little on TLTs, which can contribute to the technician's pay for a few years, despite anticipated declining tourism.

We also invested modestly in 2019 to engage janitorial services for Wheeler's public restrooms, which previously cost significant overtime by staff. I recommend conserving staff time and talent to better serve the needs of Wheeler.

COVID-19 Virus

Despite the fiscal uncertainties posed by the COVID19 shutdown, Wheeler is less affected than many towns, because we rely so little on TLTs. On the other hand, the shutdown immediately reduced gas sales and prices. Therefore, we tempered projections of gas tax resources for 2020-2021. And, TLTs will certainly underperform throughout 2020. Consumption of alcohol and marijuana have increased, so we expect those revenues to meet or exceed previous levels.

Transparency

Staff and council appreciate community requests for increased transparency and enhanced communications. This budget supports an appropriate municipal website, which accommodates extensive content and facilitates frequent updates beyond commercial sites. We obtained a bid from Municode, which is designed specifically for municipalities. The setup fee can be stretched over four years, without accruing interest. Accumulated and unrestricted TLTs can finance a citizen-focused website.

Our postal budget was inadequate in FY 2019-2020. Therefore, we must conserve mailings if our goal is more outreach to citizens. Establishing a late fee comparable to other towns may discourage the need for mailed water bill reminders. We are also building an email list, for faster, more-timely communications to residents.

And finally, a secure, custom website could accept online and credit card payments, conserving staff time and enhancing convenience. Municode's hosting would protect us from the type of cyberhacking that afflicted Tillamook County a few months ago.

Grants

A line item of \$100000 in past budgets anticipated the award of a Small City Allotment paving grant. We received that grant in 2019, so the actual amount of \$94,406 is dedicated to repaving Rorvik and Gregory Streets and the first paving of Cedar Street.

Our Transportation and Growth Management (TGM) grant application prompted outright funding by the Oregon Department of Transportation (ODOT) to hire a transportation consultant. That funding differs from a grant, because it is more flexible and requires no match. The consultant will produce the first regional Transportation System Plan (TSP) in Oregon, for the "Three Villages" of Wheeler, Nehalem and Manzanita.

Each village will also receive its own TSP update, for which all are overdue. Accomplishing this work will better position the towns for future projects' funding.

The TGM award preceded the decline in gas tax revenue to ODOT, so that process is unaffected by the shutdown.

Two federal grant applications continue to progress, so their placeholders remain: One from the United States Department of Agriculture will replace aging city computers, while enhancing cybersecurity and public safety. A long-sought FEMA Prehazard Mitigation grant is also progressing and would protect the town from winter flooding.

Further Priorities

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

This budget maintains the city's current level of service, while capital projects, maintenance, and personnel overhead increase to match cost fluctuations. Previous budget cycles maintained strong contingencies and reserves through revised budget plans. The FY 2020-2021 budget continues that trend, to execute projects outlined in city master plans.

The General Fund resources increased since last fiscal year, due to conservative spending and reduced salaries. It supports growing administrative costs, due to benefits, salaries, infrastructure and our community vision. This fund grew roughly 22 percent over FY 2020-2021, as a result.

The Building Reserve Fund appears to have decreased slightly this year, although cash on hand increased. The net change was actually due to less anticipated grants for this fund. However, spending levels will likely remain the same as in FY 2019-2020. This fund is managed conservatively, increasing reserves for future expenditures.

The Parks Fund has grown to a healthy, sustainable level. We continued reducing transfers into the Parks Fund, allowing others to regenerate. The same spending levels are planned for FY 2020-2021.

The Public Works Equipment Reserve Fund decreased slightly, due to less cash on hand to start the fiscal year.

The Street Fund has seen a reduction in the apparent available budget over FY 2019-2020. Conservative spending again eliminated the transfer from the Building Fund. The fund started out with less cash on hand and FEMA funds previously listed have been exhausted. However, last year's placeholder for a Small City Allotment paving grant now contains an actual award of \$94,406.

The Street LID Fund continues to increase, thanks to a \$3000 transfer from the General Fund in FY 2019-2020. The transfer helps retain an ending balance that can cover the annual loan payment, even if some

assessments are not provided. The cash on hand increased significantly, as did interest.

The Storm Water Capital Improvement Fund resource line shows a significant decrease, again due to smaller grant requests in play.

The Storm Water Drainage Fund receives a transfer from the Water Fund for \$4000, along with anticipated increased monthly utility fees.


The Water Capital Improvement fund has sustained a healthy resource level, although cash on hand started lower this year. The city will seek grant funding for new water system monitoring software.

The Water Debt Service Fund continues to build necessary reserves through the transfer from the General Fund and previous levied taxes to be received. The end fund balance projected for this year provides enough contingency for Bond Principal Payments in FY 2020-2021, but not for Bond Interest Payments. There is no other anticipated change to this fund.

Finally, the Water Fund is expected to grow in FY 2020-2021. The city included the additional expected water usage fees, based on the Water Rates Study (2018) adjustment recommendations. Increased rates should support maintenance projects identified in the Water Master Plan, provide funding towards capital projects, and subsidize personnel costs required to operate and maintain the city's water system. Payments to Manzanita for our share of the new carbon dioxide stripper are included in this budget. Increased fines may contribute to this account, while reducing labor costs.

City services will align with the *Wheeler Zoning Ordinance*, *Wheeler Comprehensive Plan*, *Storm Water Master Plan*, *Wheeler Vision 2011* and the *Tillamook Multijurisdictional Natural Hazards Mitigation Plan*.

Capital improvement projects slated for this year include paying via the SCA grant, new water system monitoring software and storm water drainage realignment.



Additional analysis and review of other cost structures in the next two years will identify revenue increases, according to policy. The strategy for FY 2020-2021 strives for stable contingencies and reserves, and protects existing cost structures. This more sustainable budget will improve our infrastructure and preparedness, while pursuing economic, social and community growth.

Juliet Hyams
City Manager, Budget Officer

**CITY OF WHEELER, FY 2020-2021 BUDGET
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RESOURCES
GENERAL FUND
(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

Historical Data			Adopted Budget This Year	RESOURCE DESCRIPTION	Budget for Next Year 2020-2021		
Actual	Actual	Budget Officer			Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year	First Preceding Year						
2017-2018	2018-2019	2019-2020					
1			1	RESOURCES			
2	500	500	2	Administrative Fee from Parks Fund	500		
3	3,744	1,000	3	Administrative Fee from Storm water Fund	500		
4	1,040	1,040	4	Administrative Fee from Street Fund	1,040		
5	58,600	58,600	5	Administrative Fee from Water Fund	58,600		
6	13,960	13,960	6	Administrative Fee from Water C. Improvement	13,960		
7	37,035	116,732	7	Cash on Hand, Available	239225		
8	1,300	1,700	8	City Zoning Review/Planning/Development Fees	2,650		
9	2,080	2,080	9	City Business Licenses (56% of Total Fees)	2,080		
10	10,000	10,000	10	Community Support Donation	10,000		
11	250	250	11	Fines City Ordinance Violations	500		
12	500	950	12	Interest	2,500		
13	150	150	13	Miscellaneous	150		
14	14,100	17,000	14	Police Fines	17,000		
15	2,575	2,900	15	Previously Levied Taxes Estimated to be Received	2,900		
16	1,000	5,000	16	Recreational Marijuana Tax	5,500		
17	500	500	17	State Cigarette Tax	500		
18	6,000	6,200	18	State Liquor Tax	6,300		
19	4,600	4,550	19	State Revenue Sharing Funds	4,537		
20	25,260	29,000	20	Transient Lodging Tax	35,000		
21	4,766	5,700	21	Transient Lodging Tax, Tourism	500		
22	0	0	22	DLCD Grants	0		
23	187,960	277,812	23	Total Resources, Except Taxes to be Levied	403,942		
24	103,070	104,020	24	Taxes Estimated to be Received	129,000		
25			25	Taxes Collected in Year Levied			
26	291,030	381,832	26	TOTAL RESOURCES	536,242		

2020-2021 Budget

GENERAL FUND RESOURCES (LB-20)

(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

1. **Heading**
2. **Administrative Fee from Parks Fund:** The General Fund pays for administration of the Parks Department. That includes time for both the Office Manager and City Manager. This fee was kept consistent with the FY 2019-2020 fees from the Park Funds, as significant increases in administrative costs are not anticipated.
3. **Administrative Fee from Storm Water Fund:** The General Fund pays for administering the Storm Water Department. That includes time for both the Office Manager and City Manager. This fee was maintained from FY 2019-2020 to support growth of the Storm Water fund.
4. **Administrative Fee from Street Fund:** The General Fund pays for the administration of the Street Department. That includes time for both the Office Manager and City Manager. This fee was kept consistent with the FY 2019-2020 fees from the Street Fund, as significant increases in administrative costs are not anticipated.
5. **Administrative Fee from Water Fund:** The General Fund pays for all administrative work for the Water Department, e.g. water billing, processing water payments, completing forms, payroll, etc. This entails significant staff time from both the Office Manager and the City Manager. See the Water Fund Expenditures for a description of this fee. This fee was kept consistent with the FY 2019-2020 fees from the Water fund.
6. **Administrative Fee from Water Capital Improvement Fund:** The General Fund pays for the administration of any Water Capital Improvements. This fee was kept consistent with FY 2019-2020 fees from the Water Capital Improvement Fund, as significant increases in administrative cost are not anticipated.
7. **Cash on Hand, Available:** Amount left over from current fiscal year to start the new fiscal year, less future receivables and payables as of the budget preparation date.
8. **City Zoning Review/Planning/Development Fees:** Estimate based on previous several years' experience and increased and increased planning consultant fees.
9. **City Business Licenses:** Estimate based on review of current licensed businesses, and the known businesses that will return in FY 2020-2021 and calculated to 56% of total fees that are deposited into the General Fund.

10. *Community Summit Donation:* This was a non-recurring donation for EV 2016-2017 so that the City may receive for any funds donated to the City for

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

24. Taxes Estimated to be Received: These are property taxes from the City permanent rate levy. We have received 99.4% of estimated receipt for FY 2018-2019 and added the average of June receipts over the past four years.

25. Taxes Collected in Year Levied: Taxes collected, or estimated to be collected in the fiscal year identified.

26. Total Resources: This is the mathematical sum of lines 24 and 25, and reflects the total resources available to the City in the General Fund in the fiscal year identified.

Historical Data			Adopted Budget This Year			REQUIREMENTS FOR: GENERAL FUND			Budget for Next Year 2020-2021		
Actual											
Second Preceding Year	First Preceding Year		2017-2018	2018-2019	2019-2020	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
1											
2	64,955	60,616	57,353			64,955	64,955	64,955			1
3	17,686	17,574	22,622			24,157	24,157	24,157			2
4	16,786	17,376	18,638			20,000	20,000	20,000			3
5	1,629	1,618	1,623			1,732	1,732	1,732			4
6	47,337	50,960	54,578			54,578	54,578	54,578			5
7	0	0	0			5,699	5,699	5,699			6
8	5,776	4,100	4,243			5,776	5,776	5,776			7
9	0	0	0			0	0	0			8
10	7,142	6,918	6,940			7,410	7,410	7,410			9
11	5	5	5			5	5	5			10
12	161,316	159,167	166,002			184,312	184,312	184,312			11
13	2.00	2.00	2.0			2.00	2.00	2.00			12
14											13
15	10,200	11,000	10,700			10,700	10,700	10,700			14
16	140	5	5			5	5	5			15
17	2,000	3,000	3,000			3,000	3,000	3,000			16
18	500	500	500			3,800	3,800	3,800			17
19	3,150	3,330	3,440			4,000	4,000	4,000			18
20	10,000	10,000	10,000			10,000	10,000	10,000			19
21	2,963	2,963	2,300			5,270	5,270	5,270			20
22	325	400	445			445	445	445			21
23	9,100	8,886	10,000			10,000	10,000	10,000			22

24	5,000	5,000	4,000	24	Legal	4,000	4,000	4,000	23
25	1,150	1,160	1,206	25	Membership Dues	1,206	1,206	1,206	24
26	400	600	400	26	Minor Equipment	400	400	400	25
27	400	400	400	27	Misc Expense	400	400	400	26
28	7,500	8,500	8,500	28	Office Supplies, Phone	8,500	8,500	8,500	27
29	6,000	6,000	9,000	29	Planner Contract	9,000	9,000	9,000	28
30	500	500	500	30	Planning Commission Exp	500	500	500	29
31	12,870	12,780	14,040	31	Police Contract	14040	14040	14,040	30
32	609	627	646	32	Port of Till Bay RR Lease Fee	646	646	646	31
33	700	700	700	33	Postage Meter/Supplies (50%)	700	700	700	32
34	635	635	635	34	Publishing, Budget	635	635	635	33
35	720	720	720	35	Remote Computer Backup	720	720	720	34
36	326	326	326	36	Security System	326	326	326	35
37	1,397	1,547	1,552	37	Software Updates & Support	1,552	1,552	1,552	36
38	1,500	1,500	1,500	38	Staff Meetings/Classes	1,000	1,000	1,000	37
39	650	1,150	650	39	Support for Special Projects	650	650	650	38
40	4,766	5,700	6,000	40	Transient lodging Tourism Tax	5,500	5,500	5,500	39
41	210	210	210	41	Website	2,950	2,950	2,950	40
42				41	A-Affordable janitorial services	1,680	1,680	1,680	
43	83,711	88,139	91,375	42	TOTAL MATERIALS AND SERVICES	101,625	101,625	101,625	41
44				43	TRANSFERS				42
45	10,000	10,000	8,000	44	Transfer to Parks	8,000	8,000	8,000	43
46	3,000	3,000	3,000	45	Transfer to Street LID	3,000	3,000	3,000	44
47	3,000	3,000	3,000	46	Transfer to Water Debt Service	3,000	3,000	3,000	45
48	16,000	16,000	14,000	47	TOTAL TRANSFERS	14,000	14,000	14,000	46
49				48	OTHER				47
50		0	0	49	Salaries	0	0	0	48
51	0	0	0	50	TOTAL OTHER	0	0	0	49
52				51	CONTINGENCIES				50
53	30,003	118026	167,941	52	General Operating Contingency	240,105	240,105	240,105	51
54	30,003	118026	167,941	53	TOTAL CONTINGENCIES	240,105	240,105	240,105	52
55				54	CAPITAL OUTLAY				53
56		0	0	55	N/A	0	0	0	54

57	0	0	0	56	TOTAL CAPITAL OUTLAY	0	0	0	55
58	291,030	381,332	439,318	57	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	536,242	536,242	536,242	56

DETAILED DESCRIPTION
GENERAL FUND REQUIREMENTS (LB-30)
(Fund)

CITY OF WHEELER
(Name of Municipal Corporation)

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

12. Heading - Total Personnel Services: The mathematical sum of personnel services.
13. Total Full-Time Equivalent FTEs: Total full-time equivalent employees on staff.
14. Heading - Materials and Services
15. Audit: Fee for annual city audit based on FY 2018-2019 fees (audit fee of \$10,700 plus filing fee).
16. Bank Fees: Fees charged to maintain the City's bank accounts, estimated based on FY 2019-2020 actual fees, after the City moved to an LGIP bank account system.
17. Building Permit Fee Expense: Pass through of planner review charges for permits. It is anticipated that these costs will rise in FY 2020-2021 due to new construction.
18. City Council Meeting Expense: Includes meeting incidentals and reimbursement expenses for attending meetings and training sessions, where councilors represent the City. For FY 2020-2021, we are adding video taping of Wheeler city council meetings at \$3300.
19. City Hall Util/Maint: Utilities and maintenance for City Hall. This includes electricity, restroom supplies, light bulbs, and minor maintenance.
20. Community Support: This was a new line item for FY 2016-2017 that is being continued in FY 2020-2021 to account for the expenditure of donations to the City for internal purposes or external charities and community support.
21. Emergency Preparedness: Money for materials to improve citizens' emergency preparedness. For FY 2020-2021, it includes \$650 dues to the Emergency Volunteer Corps (EVC), \$500 for miscellaneous supplies and \$1000 for two concrete pads supporting a Tuff Shed.
22. Ethics Commission Annual Fee: This fee is based on last year, without a projected increase. New rates were not available for 2020-2021.
23. Insurance, Bond: The estimated cost is set by the city insurance broker. It reflects light property value increase, due to a 2018 appraisal, plus staff bonds.
24. Legal: Attorney fees or other legal expenses. We incurred no legal fees in 2018-2019, but legal questions and challenges increased in 2019-2020.
25. Membership Dues: \$346 for the League of Oregon Cities (LOC), \$500 for the Tillamook County Economic Development Council, and \$250 for ColPac, \$50 for the Oregon Cooperative Procurement Program (ORCPP) and \$60 for the Oregon Association of Municipal Records. 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.

26. Minor Equipment: All operating funds have a line item for minor equipment. Increased levels as a backup to anticipated city equipment needs and equipment grant matching.
27. Misc Expense: Any General Fund materials expenses other than those listed explicitly in the fund, including expenditure of donations.
28. 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.
29. Planner: Contract is not to exceed \$750 per month. The planner also charges for permit application expenses; these payments are reflected in line 18.
30. 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.
31. Police contract: Accepted by Council in 2019-20. We signed a two-year contract, so the price is the same for FY 2020-2021.
32. Port of Tillamook Bay RR Lease Fee: Port of Tillamook Bay Railroad. The City has a lease agreement with the POTB for use and maintenance of the diagonal parking area downtown, the depot, and restrooms. This is increased 3% for FY 2019-2020 based on past performance.
33. 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. Although postage use exceeded the budget in 2019-2020, we will find ways to reduce it.
34. 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.
35. Remote Computer Backup: Off-site backup of all City hard drives. This is set at \$1,440 yearly and split between the General Fund and Water Fund.
36. Security System: Annual fee for security system based on estimate from contractor.
37. Software Updates & Support: Financial software maintenance monthly fee estimate for FY 2020-2021, based performance in FY 2019-2020.
38. Staff Meetings/Classes: For City Manager and Office Manager to attend meetings and training sessions related to general City business. This decreased for 2020-2021, due to other time-consuming projects and the reduction of in-person meetings, due to the corona virus. This amount was exceeded in 2019-2020 due to a deferred laptop of Oregon Cities conference bill from a previous city manager.

39. Support for Special Projects: Special projects include the annual Clean-up Day, and any others. This has been maintained to meet the minimum needs in FY 2020-2021: Clean-up Day \$550, plus \$100 residual contingency. An additional \$500 donation to Food Roots under this line item was added to the FY 2018-2019 budget.
40. Transient Lodging Tourism: For the expenditure of TLT tax intended for tourism related activities and projects. This number has been distorted in past budgets, due to the city's inability to collect taxes accurately and consistently. Therefore, the effect of the corona virus will not affect Wheeler as much as other towns. Also, a long-term rental was shut down last year, reducing our TLTs, but has renewed its permit for 2020-2021. New legislation should improve collections.
41. Website: To add labor-saving functionality for staff, we received a website design and hosting proposal from municode. The setup cost is spread over four years, free of interest. After four years at this price, we will stabilize at a maintenance cost of \$1800. Data is backed up in multiple geographic locations daily, weekly, monthly and annually, for up to seven years.
42. A-Affordable janitorial services for the public restrooms; once weekly in low season and twice a week during the summer.
43. Heading - Total Materials and Services
44. Heading - Transfers
45. Transfer to Park [Fund]: This transfer remained the same.
46. 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 2020-2021 to continue to build up contingency.
47. Transfer to Water Debt Service [Fund]: This transfer is necessary to cover the amount of the water bond tax levy not actually collected.
48. Heading - Total Transfers
49. Heading - Other
50. Salaries: This line item was created to capture any other salaries other than the City Manager and Office Manager. It now estimates the cost of a permanent, half-time Public Works Technician 1.
51. Heading - Total Other

- 52. Heading - Contingencies
- 53. General Operating Contingency: Money for emergencies and unexpected expenses. This is the amount that will be the cash on hand to start the following year. The budgeting strategies over the last three fiscal years have increased this balance to healthier levels needed within the General Fund for FY 2020-2021.
- 54. Heading - Total Contingencies
- 55. Heading - Capital Outlay
- 56. N/A: There is no capital outlay anticipated for this fiscal year.
- 57. Heading - Total Capital Outlay: The mathematical sum of all capital outlay anticipated in FY 2020-2021.
- 58. Organizational Unit/Activity Total: The mathematical sum of all expenditures/requirements of the FY 2020-2021 General Fund.

FORM

LB-11

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

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished. Date can not be more than 10 years after establishment.

BUILDINGS RESERVE

Review Year: **2020**

(Fund)

(Name of Municipal Corporation)

CITY OF WHEELER

Historical Data			Adopted Budget This Year	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2020-2021			
Actual	First Preceding Year	Second Preceding Year			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				RESOURCES				1
2	105,655	87,020	91,730	2 Cash on Hand	96,262	96,262	96,262	2
3	7,000	7,000	7,000	3 Grants Donation Loan	1,000	1,000	1,000	3
4	1,000	1,250	1,800	4 Interest	1,800	1,800	1,800	4
5	500	500	500	5 Miscellaneous	500	500	500	5
6	0	0	0	6 Transfer from Storm Water Dr Fund	0	0	0	7
7	0	0	0	7 Transfer from Street Fund	0	0	0	8
8	2,500	2,500	500	8 Transfer from Water Fund	500	500	500	9
9				9				10
10				10				11
11				11				12
12				12				13
13	116,655	98,270	101,530	13 Total Resources, except taxes to be levied	100,062	100,062	100,062	14
14		0	0	14 Taxes estimated to be received	0	0	0	15
15	0			15 Taxes collected in year levied				16
16	116,655	98,270	101,530	TOTAL RESOURCES	100,062	100,062	100,062	17
17				REQUIREMENTS				18
18				Org. Unit or Prog. & Activity Object Classification Detail				19

19	10,000	10,000	10,000	19	Expenses	Mat & Svcs	Engineering Services	10,000	10,000	10,000	20
20	12,000	12,000	12,000	20	Expenses	Mat & Svcs	Materials	12,000	12,000	12,000	21
21	7,000	2,500	2,500	21	Expenses	Mat & Svcs	Outside Services	2,500	2,500	2,500	22
22	44,500	44,500	44,500	22	Expenses	Capital Outlay	City Hall Improvements	44,500	44,500	44,500	23
23	13,371	0	0	23	Expenses	Transfers	Transfer to Street Fund	0	0	0	24
24	29,784	29,270	32,530	24	Expenses	Other	Reserved for Future Expenses	31,062	31,062	31,062	25
25				25				100,062	100,062	100,062	26
26				26							27
27	0			27	Ending balance (prior years)						28
28		0	0	28	UNAPPROPRIATED ENDING FUND BALANCE			0	0	0	29
29	116,655	98,270	101,530	29	TOTAL REQUIREMENTS			100,062	100,062	100,062	30

DETAILED DESCRIPTION
BUILDING RESERVE (LB-11)

(Fund)

CITY OF WHEELER
(Name of Municipal Corporation)

1. Heading
2. Cash on Hand, Available: Amount left over from current fiscal year to start the new fiscal year less future receivables and payables as of budget preparation date.
3. Grants Donation Loan: This line item is a placeholder in case the City receives any grants, donations, or loans. Most grants expected in 2020-2021 are accounted for elsewhere, so this decreased from past years.
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 (2019-2020) fiscal year.
5. Miscellaneous: Most funds have a 'Miscellaneous' resource line item.
6. 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. 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. 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. blank
 10. blank
 11. blank
 12. blank
13. Total Resources, Except Taxes to be Levied: The mathematical sum of lines 1 through 8.
14. Taxes Estimated to be Received.
15. Taxes Collected in Year Levied.

16. Total Resources: This is the mathematical sum of lines 11 and 12 (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. Heading - Requirements.
18. Heading - Program & Activity, Object Classification, Detail.
19. Expenses, Materials and Services, Engineering Services: Engineering for the proposed ADA renovation project of City Hall, including funds for a feasibility study and/or alternatives analysis. This item remains the same as FY 2018-2019.
20. Expenses, Materials and Services, Materials: For any materials that may be required for minor maintenance projects around City Hall and storage of maintenance supplies on city property. This item remains the same as budgeted in FY 2018-2019 based on identified maintenance items to be performed during the coming fiscal year.
21. 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. Expenses, Capital Outlay, City Hall Improvements: For the proposed ADA renovation project of City Hall, to purchase a Generac generator (to support city hall and its telemetry system during a power outage) and/or to support the outcome of the alternatives analysis as described above.
23. 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. 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. Blank
26. Blank
27. Ending Balance (Prior Years): Estimated amount left in the fund after the annual payment is made.
28. Unappropriated Ending Fund Balance: Estimated amount left in the fund after the annual payment is made.

RESOURCES
PARKS FUND
(Fund)

CITY OF WHEELER
(Name of Municipal Corporation)

	Historical Data			Adopted Budget This Year	RESOURCE DESCRIPTION	Budget for Next Year 2020-2021			
	Actual	First Preceding Year	Second Preceding Year			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1					RESOURCES				1
2	30,000	30,000	0		Bott's Marsh Park Public Int.	0	0	0	2
3	19,965	41,855	36,500		Cash on Hand	29,294	29,294	29,294	3
4	150	150	150		Donations for Park Comm	150	150	150	4
5	5,000	0	0		FEMA Public Assistance Funds	0	0	0	5
6	215	375	600		Interest	600	600	600	6
7	2,900	2,900	2,900		MAP Grant (WF Park)	2,900	2,900	2,900	7
8	250	250	250		Miscellaneous	250	250	250	8
9	5	5	0		Previous Levied Taxes	0	0	0	9
10	10,000	10,000	8,000		Transfer from General Fund	8,000	8,000	8,000	10
11	5,000	5,000	5,000		Transfer from Street Fund	5,000	5,000	5,000	11
12	1,500	500	500		Transfer from Water Cap Imp Fund	500	500	500	12
13	1,500	500	500		Transfer from Water Fund	500	500	500	13
14									14
15									15
16	76,485	91,535	54,400		Total resources, except taxes to be levied	47,194	47,194	47,194	16
17		0	0		Taxes estimated to be received	0	0	0	17
18	0				Taxes collected in year levied				18
19	45,619	76,485	54,400		TOTAL RESOURCES	47,194	47,194	47,194	19

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

CITY OF WHEELER
(Name of Municipal Corporation)

1. **Heading**
2. **Bott's Marsh Park Public Interest Fund:** This was a line item created for the Bott's Marsh Park Project in FY 2014-2015. Since the park has been sold, this line item is zeroed out for 2020-2021.
3. **Cash on Hand, Available:** Amount left over from current fiscal year to start the new fiscal year, less future receivables and payables, as of budget preparation date.
4. **Donations from Parks Comm (Committee):** The park committee receives donations from work to be done in both parks.
5. **FEMA Public Assistance Funds:** This was a new line item for FY 2016-2017 that anticipated FEMA Public Assistance funds for park restoration projects following the 2015 storm event. The funds were received in April of 2020.
6. **Interest:** Interest earned on deposits in our checking account as well as our LGIP account based on performance year to date
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, wear, tear and maintenance of restrooms, garbage and other facilities at Waterfront Park. This item will remain the same as FY 2019-2020.
8. **Miscellaneous:** All operating funds have a "Miscellaneous" resource line item.
9. **Previous Levied Taxes:** Delinquent property taxes anticipated being collected in this fiscal year; estimate based on past performance.
10. **Transfer from General Fund:** This transfer is needed for the operation of the Parks Fund to maintain its balance. It remains the same as FY 2019-2020.
11. **Transfer from Street Fund:** This is a line item established in FY 2015-2016 that is an annual transfer to facilitate Parks area-city roadway interface maintenance.
12. **Transfer from Water Cap Imp Fund (Water Capital Improvement Fund):** This line item was added in FY 2015-2016 to provide for any water capital improvement related project needed in maintaining City Parks. It was reduced for FY 2018-2019 to maintain the Water Capital Improvement Fund balance.

13. **Transfer from Water Maintenance Fund:** This line item was added in FY 2015-2016 to provide for any water capital improvement related project needed in maintaining City Parks. It was reduced for FY 2018-2019 to maintain the Water Capital Improvement Fund balance.

13. Transfer from water fund: This line item was added in FY 2015-2016 to facilitate any general water related requirements for city park areas. It was reduced for FY 2018-2019 and FY 2019-2020 to maintain the Water Fund balance.

14. blank

15. blank

16. Total Resources, Except Taxes to be Levied: The mathematical sum of lines 1 through 10.

17. Taxes Estimated to be Received: None.

18. Taxes Collected in Year Levied: Taxes collected, or estimated to be collected in the fiscal year identified.

19. Total Resources: This is the mathematical sum of lines 16 and 17, the total resources available to the city in the General Fund in the fiscal year identified.

REQUIREMENTS SUMMARY

PARKS FUND

(name of fund)

CITY OF WHEELER

(Name of Municipal Corporation)

			Historical Data			Budget for Next Year 2020-2021			
			Actual		Adopted	Proposed By		Adopted By	
			Second Preceding Year	First Preceding Year	Budget This Year	Budget Officer	Approved By Budget Committee	Governing Body	
			2017-2018	2018-2019	2019-2020				
1									1
2	1,346	1,449	2,032			2,243	2,243	2,243	2
3	1,259	1,315	1,402			1,500	1,500	1,500	3
4	124	134	146			161	161	161	4
5	457	400	321			321	321	321	5
6	8,546	9,195	10,054			11,100	11,100	11,100	6
7	530	571	624			688	688	688	7
8	5	5	5			5	5	5	8
9	12,267	13,069	14,584			16,018	16,018	16,018	9
10	0.00	0.15	0.15						10
11									11
12	500	500	500			500	500	500	12
13	30,000	30,000	0			0	0	0	13
14	5,000	0	0			0	0	0	14
15	500	1000	500			500	500	500	15
16	125	125	125			125	125	125	16
17	150	150	150			150	150	150	17
18	6,200	6,200	5,185			5,340	5,340	5,340	18
19	6,350	7,350	6,000			6,000	6,000	6,000	19
20	1,000	1,000	1,000			1,200	1,200	1,200	20
21	5,000	5,000	5,000			5,000	5,000	5,000	21
22	54,825	51,325	18,460			18,815	18,815	18,815	22
23									23

24			0	24	N/A	0	0	0	24
25	0	0	0	25	TOTAL TRANSFERS	0	0	0	25
26				26	CONTINGENCIES				26
27	9,393	27,141	21,356	27	General Operating Contingency	12,361	12,361	12,361	27
28	9,393	27,141	21,356	28	TOTAL CONTINGENCIES	12,361	12,361	12,361	28
29				29	CAPITAL OUTLAY				29
30		0	0	30	N/A	0	0	0	30
31	0	0	0	31	TOTAL CAPITAL OUTLAY	0	0	0	31
32	76,485	91,535	54,400	32	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	47,194	47,194	47,194	32

DETAILED DESCRIPTION

PARKS FUND REQUIREMENTS (LB-30)

(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

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

10. Total Full-Time Equivalent FTEs: Total full-time equivalent employees on staff.
11. Heading - Materials and Services
12. Admin fee to General Fund: The General Fund pays for the administration of the Parks Department. This entails staff time from both the Office Manager and the City Manager.
13. Bott's Marsh Park Development: This was a line item created for the Bott's Marsh Park Project in FY 2014-2015. This line has been zeroed out, because it is no longer available for acquisition.
14. FEMA Public Assistance Funds: This line item has been zeroed out, because the contemplated park restoration projects did not occur.
15. Minor equipment: All operating funds have a line item for minor equipment. This has been decreased based on little use in recent years. Upper Park and Waterfront Park funds have been increased instead.
16. Miscellaneous: This is a placeholder that can be used for any other park-related materials expenses.
17. Park Comm. Exp. (from donations): Expenses approved by the Park Committee for work at either park.
18. Half-time Public Works Technician 1: For a half-time, permanent public works assistant, a new position created for FY 2020-2021. Estimated at \$18.00 per hour, plus workers' comp and sick time. See the General, Storm Water Drainage, Street and Water Funds for additional costs. This is converted from the previous temporary seasonal worker requirement. That was decreased for FY 2019-2020, so we increased it by 3 percent.
19. UP Materials & Supplies: (Upper Park) Includes a portable restroom for six months (May - October, estimated to be \$120 per month), electricity (\$19 when not being used, more if it is used) for the Upper Park, and other expenses, such as gardening. These funds remain the same, based on needed maintenance in 2020-2021. Money can be transferred back as needed from contingencies.
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.
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.

22. Heading - Total Materials and Services: The mathematical sum of materials and services.
23. Heading - Transfers
24. N/A: There are no transfers anticipated for this fiscal year.
25. Heading - Total Transfers: The mathematical sum of all transfers into named funds.
26. Heading - Contingencies
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 Parks Fund for FY 2020-2021.
28. Heading - Total Contingencies: The mathematical sum of all contingencies in the Parks Fund.
29. Heading - Capital Outlay
30. N/A: There is no capital outlay anticipated for this fiscal year.
31. Heading - Total Capital Outlay: The mathematical sum of all Capital Outlay anticipated in FY 2018-2019.
32. Organizational Unit/Activity Total: The mathematical sum of all expenditures/requirements of the FY 2018-2019 Parks Fund.

FORM

LB-11

This fund is authorized by ORS 294.525 and was continued by

Resolution No. 2009-21, on 6/16/09 for the following specified purposes:

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

RESERVE FUND

RESOURCES AND REQUIREMENTS

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.

PUBLIC WORKS EQUIPMENT RESERVE

(Fund)

CITY OF WHEELER

Name of Municipal Corporation

Historical Data				Adopted Budget This Year	DESCRIPTION	Budget for Next Year 2020-2021						
Actual	First Preceding Year	Second Preceding Year	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body					
1					RESOURCES							
2	34,223	37,875	39,850		Cash on Hand	38,335	38,335	38,335				
3	200	400	650		Interest	700	700	700				
4	0	0	0		Miscellaneous	0	0	0				
5	0	0	0		Transfer from Storm Water Dr Fund	0	0	0				
6	1,000	1,000	1000		Transfer from Water Fund	1,000	1,000	1,000				
7												
8	35,423	39,275	41500		Total Resources, except taxes to be levied	40,035	40,035	40,035				
11			0									
12	35,423	39,275	41,500		TOTAL RESOURCES	40,035	40,035	40,035				
13			0		REQUIREMENTS **							
14					Org. Unit or Prog. & Activity							
15	7,500	7,500	7,500		Expenses	17,500	17,500	17,500				
16	27,923	31,775	34,000		Expenses	22,535	22,535	22,535				
17					Other							
18	0				Ending balance (prior years)							
19		0			UNAPPROPRIATED ENDING FUND BALANCE							
20	35,423	39,275	41,500		TOTAL REQUIREMENTS	40,035	40,035	40,035				

DETAILED DESCRIPTION

PUBLIC WORKS EQUIPMENT RESERVE (LB-11)

(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

1. Heading
2. Cash on Hand, Available: Amount left over from current fiscal year to start the new fiscal year less future receivables and payables as of budget preparation date.
3. Interest: Interest earned on deposits in our checking account as well as our LGIP account based on performance year to date
4. Miscellaneous: All operating funds have a "Miscellaneous" resource line item.
5. Transfer from General Fund: This transfer has been eliminated, after three years at zero.
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.
7. Transfer from Street Fund: This transfer is eliminated, after three years at zero.
8. Transfer from Water Fund: This is an annual transfer in order to accumulate money in this fund.
9. Total Resources, Except Taxes to be Levied: The mathematical sum of lines 2 through 8.
10. Taxes Estimated to be Received.
11. Taxes Collected in Year Levied.
12. 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. Requirements
14. Program & Activity, Object Classification, Detail.

15. 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. Expenses, Other, Reserved for Future Expenditure: The purpose of a reserve fund is to accumulate money for spending in a future year. It will likely fund the purchase of a surplus vacuum excavator from the City of Manzanita.
17. blank
18. Ending Balance (Prior Years): Estimated amount left in the fund after the annual payment is made.
19. Unappropriated Ending Fund Balance: Estimated amount left in the fund after the annual payment is made.
20. Total Requirements: The mathematical sum of lines 16 through 17 and 20 (or 19 for FY 2017-2018).

RESOURCES
STREET FUND

(Fund)

(Name of Municipal Corporation)

CITY OF WHEELER

	Historical Data			Adopted Budget This Year 2019-2020	RESOURCE DESCRIPTION	Budget for Next Year 2020-2021			
	Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019							
1					RESOURCES				1
2	75,809	67,750	69,484	2	Cash on Hand	53,858	53,858	53,858	2
3	1,635	1,635	1,635	3	City Business Licenses (44%)	1,635	1,635	1,635	3
4	30,000	30,000	30,000	4	FEMA Public Assistance Funds	0	0	0	4
5	13,000	13,800	13,000	5	Franchise Fees (1/2)	13,000	13,000	13,000	5
6	550	800	1100	6	Interest	1,400	1,400	1,400	6
7	50	50	50	7	Miscellaneous	50	50	50	7
8	50,000	50,000	100,000	8	ODOT Paving Grant	94,406	94,406	94,406	8
9	24,200	25,000	27,500	9	State Gasoline Tax	25,000	25,000	25,000	9
10	13,371	0	0	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	208,615	189,035	242,769	16	Total resources, except taxes to be levied	189,349	189,349	189,349	16
17	5	5	0	17	Taxes estimated to be received	0	0	0	17
18				18	Taxes collected in year levied				18
19	208,620	189,040	242,769	19	TOTAL RESOURCES	189,349	189,349	189,349	19

DETAILED DESCRIPTION
STREET FUND RESOURCES (LB-20)

(Fund)

CITY OF WHEELER
(Name of Municipal Corporation)

1. Heading
2. Cash on Hand, Available: Amount left over from current fiscal year to start the new fiscal year less future receivables and payables as of budget preparation date.
3. 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.
4. FEMA Public Assistance Funds: This line item was added in FY 2016-2017, anticipating FEMA Public Assistance funds for street restoration projects, following the 2015 storm event. Reimbursements totalling \$18,116.23 were both obtained and spent in 2019-2020.
5. Franchise Fees (1/2): Franchise fees are paid by utilities for the use of our rights-of-way. Half of these fees go toward maintenance of the storm water drainage system since it helps preserve the streets and road rights-of-way. The other half goes to the Street Fund. Companies and agencies paying these fees are Charter Communications, Nehalem Telecommunications, Tillamook PUD, and Western Oregon Waste. Although the amount fluctuates, this estimate is based on the average performance over the past four years. Recology is not proposing to adjust collection rates for the coming year.
6. Interest: Interest earned on deposits in our checking account as well as our LGIP account based on performance year to date
7. Miscellaneous: All operating funds have a "Miscellaneous" resource line item.
8. ODOT Paving Grant (tbd): ODOT offers a Special Cities Allotment grant each year for smaller cities with street repair needs. The maximum amount of each grant is now \$100,000. Applications are due by August 1. We can use our street inventory and traffic counts to identify a suitable street segment.
9. State Gasoline Tax: Calculation based on FY 2017-2018 and FY 2018-2019 performance. Each payment in 2019 averaged \$2500.
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.
11. blank
12. blank

- 13. blank
- 14. blank
- 15. blank
- 16. Total Resources, Except Taxes to be Levied: The mathematical sum of lines 2 through 10.
- 17. Taxes estimated to be received.
- 18. Taxes collected in year levied.
- 19. Total resources.

REQUIREMENTS SUMMARY

STREET FUND

(name of fund)

CITY OF WHEELER

(Name of Municipal Corporation)

Historical Data				REQUIREMENTS FOR: STREET FUND	Budget for Next Year 2020-2021		
Actual		Adopted	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year	First Preceding Year	This Year Year					
2017-2018	2018-2019	2019-2020					
1			PERSONNEL SERVICES				
2	2,244	2,414	2	3,739	3,739	3,739	
3	2,099	2,191	3	2,500	2,500	2,500	
4	207	223	4	268	268	268	
5	761	600	5	500	500	500	
6	14,244	15,325	6	18,501	18,501	18,501	
7	884	951	7	1,147	1,147	1,147	
8	5	5	8	5	5	5	
9	20,444	21,709	9	26,660	26,660	26,660	
10	0.25	0.25	10	0.25	0.25	0.25	
11			11				
12	1,040	1,040	12	1,040	1,040	1,040	
13	3,500	6,000	13	4,500	4,500	4,500	
14	500	500	14	1,000	1,000	1,000	
15	1,000	1,000	15	1,000	1,000	1,000	
16	750	750	16	750	750	750	
17	1,000	1,000	17	1,000	1,000	1,000	
18	3,500	3,500	18	4,000	4,000	4,000	
19	4,800	4,788	19	4,700	4,700	4,700	
20	1,500	1,500	20	1,500	1,500	1,500	
21	5,500	5,500	21	4,841	4,841	4,841	
22	23,090	25,578	22	24,331	24,331	24,331	
23			23				

24	5,000	5,000	5,000	24	Transfer to Parks	5,000	5,000	5,000	24
25	5,000	5,000	5,000	25	TOTAL TRANSFERS	5,000	5,000	5,000	25
26				26	CONTINGENCIES				26
27	52,586	36,753	39,657	27	General Operating Contingency	18,952	18,952	18,952	27
28	52,586	36,753	39,657	28	TOTAL CONTINGENCIES	18,952	18,952	18,952	28
29				29	CAPITAL OUTLAY				29
30	30,000	30,000	30,000	30	FEMMA Public Assistance	0	0	0	30
31	27,500	20,000	20,000	31	Misc Capital Projects	20,000	20,000	20,000	31
32	50,000	50,000	100,000	32	ODOT Grant, SCA Paving	94,406	94,406	94,406	32
33	107,500	100,000	150,000	33	TOTAL CAPITAL OUTLAY	114,406	114,406	114,406	33
34	208,620	189,040	242,769	34	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	189,349	189,349	189,349	34

DETAILED DESCRIPTION

STREET FUND REQUIREMENTS (LB-30)

(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

1. Heading
2. Employee Retirement: This line item was adjusted from 6% 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.
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.
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.
5. Payroll Expenses: Misc. Payroll Expenses are estimated to drop in FY 2019-2020 based on actual performance of the past several fiscal years. This item is prorated at 25% of the Public Works Technician's schedule.
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.
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.
8. Unemployment: State Unemployment Insurance is a marginal item and budgeted accordingly under "Unemployment".
9. Heading - Total Personnel Services: The mathematical sum of personnel services.
10. Total Full-Time Equivalent FTEs: Total full-time equivalent employees on staff.
11. Materials and Services heading

12. 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.
13. Contract Maintenance/Services: For work the City has to contract out to have done, or equipment rental, including temporary labor. This has been decreased for the FY 2019-2020 year, since the striping and curb painting budgeted for last year in the downtown area is complete.
14. Downtown Maintenance: Replacement of light fixtures and minor maintenance items which are covered by the City business license fees. This has been increased from historic funding levels for additional street sweeping downtown.
15. Emergency Maintenance: For repair of storm or other kind of damage. This has been maintained at historic funding levels for flexibility in the fund.
16. Engineering Services: For any needed engineering on street projects. This has been maintained at historic funding levels for flexibility in the fund.
17. 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. 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.
19. Street Lights: State gasoline tax income covers this expenditure. This increased 5% based on historic patterns.
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.
21. Half-time Public Works Technician 1: For permanent, year-round help for the Public Works Director and being on call. Estimated at \$18.00 per hour, plus workers' comp and sick time. See the General, Storm Water Drainage , Water and Parks Funds for additional costs. This is converted from the previous temp worker requirement. That was decreased for FY 2019-2020, so we increased it by 3 percent.
22. Heading - Total Materials and Services: The mathematical sum of materials and services.
23. Heading - Transfers
24. Transfer to Parks Fund: This is a new line item that is an annual transfer to support parks, including city roadway interface maintenance.

- 25. Heading - Total Transfers: The mathematical sum of all transfers into named funds.
- 26. Heading - Contingencies
- 27. General Operating Contingency: Money for emergencies and unexpected expenses. This amount will be the cash on hand to start the following year. Recent budgeting strategies increased this balance to healthier levels needed within the Street Fund for FY 2020-20121.
- 28. Heading - Total Contingencies: The mathematical sum of all contingencies in the Street Fund.
- 29. Heading - Capital Outlay
- 30. FEMA Public Assistance: This was a new line item introduced for FY 2016-2017 to account for any funds received from FEMA Public Assistance, and subsequent projects to City streets following the 2015 storm event.
- 31. Misc Capital Projects: Any street repair projects other than SCA projects. It was reserved to supplement an SCA grant, but is carried over for FY 2019-2020, since we did not receive the grant last year.
- 32. ODOT Grant , SCA Paving: In 2019, ODOT awarded Wheeler a Small City Allotment grant of \$94406. It will fund repaving Rorvik and Gregory Streets, as well as paving Cedar Street.
- 33. Heading - Total Capital Outlay: The mathematical sum of all Capital Outlay anticipated in FY 2018-2019.
- 34. Organizational Unit/Activity Total: The mathematical sum of all expenditures/requirements of the FY 2018-2019 Street Fund.

FORM
LB-10

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

(Fund)

(Name of Municipal Corporation)

CITY OF WHEELER

Historical Data			DESCRIPTION	Budget for Next Year 2020-2021		
Actual	Adopted	Budget for Next Year 2020-2021		Proposed By	Approved By	Adopted By
Second Preceding Year	First Preceding Year	Budget This Year	RESOURCES AND REQUIREMENTS	Budget Officer	Budget Committee	Governing Body
2017-2018	2018-2019	2019-2020	RESOURCES			
1			1			1
2	18,678	23,014	2	43,826	43,826	43,826
3	130	500	3	700	700	700
4	1,084	1,084	4	1,084	1,084	1,084
5	3,000	3,000	5	3,000	3,000	3,000
6			6			
7			7			
8			8			
9			9			
10	22,892	27,598	10	48,610	48,610	48,610
11	0	0	11	0	0	0
12		0	12	0	0	0
13	22,892	30,269	13	48,610	48,610	48,610
14			14			
15			15			
16	7,457	7,457	16	7,457	7,457	7,457
17			17			
18			18			
19			19			
20			20			

21			20,141	21	Ending balance (prior years)	41,153	41,153	41,153	21
22	15,435	22,812		22	UNAPPROPRIATED ENDING FUND BALANCE				22
23	22,892	30,269	27,598	23	TOTAL REQUIREMENTS	48,610	48,610	48,610	23

DETAILED DESCRIPTION

STREET LID (LB-10)

(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

1. Heading
2. Cash on Hand: Amount left over from current fiscal year to start the new fiscal year less future receivables and payables as of budget preparation date. Of the original 19 properties in the Local Improvement District (L.I.D.), 14 have paid their assessments in full, three are current, and two are in arrears. The two in arrears have caused the available Cash on Hand to diminish over time. This slowed between FY 2014/2015 and FY 2015/2016, due to another fully-paid assessment, but has compounded over the last two fiscal years, necessitating a transfer from the General Fund. One of the accounts paid in full in FY 2017-2018.
3. Interest: Interest earned on deposits in our checking account, as well as our LGIP account, and based on annual performance of line item in current FY 2018-2019.
4. Member Assessments: The annual assessments anticipated to be received this fiscal year from members of the LID who still have balances outstanding.
5. Transfer from General Fund: A small transfer in to maintain the unappropriated ending fund balance at acceptable levels for FY 2019-2020.
6. blank
7. blank
8. blank
9. blank
10. Total Resources, Except Taxes to be Levied: The mathematical sum of lines 1 through 5.
11. Taxes Estimated to be Received.
12. Taxes Collected in Year Levied.
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.

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

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

CITY OF WHEELER

(Fund)

(Name of Municipal Corporation)

	Historical Data			Adopted Budget This Year	DESCRIPTION	Budget for Next Year 2020-2021			
	Actual	Preceding Year	Preceding Year			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1					RESOURCES				
2	17,479	25,195	27,350	2	Cash on Hand	27,368	27,368	27,368	2
3	180,000	180,000	180,000	3	City Storm Water Project Funds	0	0	0	3
4	520,000	520,000	520,000	4	FEMA Hazard Mitigation Funds	147,000	147,000	147,000	4
5	190	245	400	5	Interest	500	500	500	5
6	10	10	10	6	Miscellaneous	10	10	10	6
7	2,426	2,426	2,426	7	System Development Charges	2,426	2,426	2,426	7
8	5,000	500	0	8	Transfer from Storm Water Drainage Fund	0	0	0	8
9				9					9
10	725,105	728,376	730,186	10	Total Resources, except taxes to be levied	177,304	177,304	177,304	10
11				11	Taxes estimated to be received				11
12				12	Taxes collected in year levied				12
13	725,105	728,376	730,186	13	TOTAL RESOURCES	177,304	177,304	177,304	13
14				14	REQUIREMENTS **				14
15				15	Org Unit or Prog & Activity				15
16	700,000	700,000	700,000	16	Expenses	150,000	150,000	150,000	16
17	25,105	28,376	30,186	17	Expenses Conting. General	27,304	27,304	27,304	17
18				18	Ending balance (prior years)				18
19		0	0	19	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	19
20	725,105	728,376	730,186	20	TOTAL REQUIREMENTS	177,304	177,304	177,304	20

DETAILED DESCRIPTION
STORM WATER CAPITAL IMPROVEMENT (LB-10)

(Fund)

CITY OF WHEELER
(Name of Municipal Corporation)

1. Resources.
2. Cash on Hand: Amount left over from the current fiscal year to start the new fiscal year.
3. City Storm Water Project Funds: This line item from FY 2016-2017 was to account for the potential need to match a FEMA Hazard Mitigation Grant at 25 percent. However, this grant was denied. Instead, in 2019, we applied for a Pre Hazard Mitigation Planning Grant at \$147,000. The match has already been secured from Business Oregon.
4. FEMA Pre Hazard Mitigation Funds: This was a new line item for FY 2016-2017 to account for potential FEMA Hazard Mitigation Grant Funds for storm water projects. The city was asked to apply for a smaller grant of \$147,000 and is prioritized to receive it in FY 2020-2021.
5. Interest: Interest earned on deposits in our checking account as well as our LGIP account based on performance year to date.
6. Miscellaneous: Most funds have a Miscellaneous resource line item.
7. SDGs: System Development Charges (SDCs) for estimated two new homes this year. (2 x \$1,213)
8. Transfer from Storm Water Drainage Fund: This transfer covers Master Plan project expenditures and helps maintain contingency. It was zeroed out for FY 2019-2020, due to increased need in the Strm. Wtr. Drainage Fd.
10. Total Resources, Except Taxes to be Levied: The mathematical sum of lines 1 through 8.
11. Taxes Estimated to be Received.
12. Taxes Collected in Year Levied.
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.

16. Expenses: Capital Outlay, Master Plan Projects. Funding for projects identified in the storm water Master Plan. Funding for master plan projects formerly expended in the Storm Water Drainage Fund has been moved here. The City plans to receive FEMA Hazard Mitigation Grant funding for FY 2019-2020, and other funds to complete Stormwater projects.
17. Expenses: Contingency, General Operating Contingency. Funds for unanticipated expenditures.
18. Ending Balance (Prior Years): Estimated amount left in the fund after the annual payment is made.
19. Unappropriated Ending Fund Balance: Estimated amount left in the fund after the annual payment is made. 26 ## Total Requirements: The mathematical sum of lines 16 and 17.
20. Total requirements.

RESOURCES
STORM WATER DRAINAGE FUND
(Fund)

(Name of Municipal Corporation)
CITY OF WHEELER

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2020-2021				
	Actual		Adopted Budget This Year		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year	First Preceding Year							
1	2017-2018	2018-2019	2019-2020	1	RESOURCES				1
2	17,309	3731	8,250	2	Cash on Hand	15,838	15,838	15,838	2
3	13,000	13800	13,000	3	Franchise Fees (1/2)	13,000	13,000	13,000	3
4	120	100	115	4	Interest	200	200	200	4
5	15,200	15600	23,400	5	Monthly Utility Fee \ SWM	15,200	15,200	15,200	5
6	150	150	400	6	Storm water Review Fees	150	150	150	6
7			4000	7	Transfer from Water Fund	4,000	4,000	4,000	7
8				8					8
9				9					9
10				10					10
11				11					11
12				12					12
13				13					13
14				14					14
15				15					15
16	45,779	33381	48,915	16	Total resources, except taxes to be levied	48,388	48,388	48,388	16
17	0	0	0	17	Taxes estimated to be received	0	0	0	17
18				18	Taxes collected in year levied				18
19	45,779	33381	48,915	19	TOTAL RESOURCES	48,388	48,388	48,388	19

DETAILED DESCRIPTION

STORM WATER DRAINAGE FUND RESOURCES (LB-20)

(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

1. Heading
2. Cash on Hand, Available: Amount left over from current fiscal year to start the new fiscal year less future receivables and payables as of budget preparation date.
3. 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.
4. Interest: Interest earned on deposits in our checking account as well as our LGIP account based on performance year to date
5. Monthly Utility Fees: This estimate is based on actual performance over the past several years. The City anticipates an increase in these funds due to new services.
6. Storm Water Review Fee: Based on two anticipated new homes.
7. Transfer from Water Fund: This transfer builds the Storm Water Drainage fund for future Storm Water upgrades.
8. blank
9. blank
10. blank
11. blank
12. blank
13. blank
14. blank
15. blank
16. Total Resources, Except Taxes to be Levied: The mathematical sum of lines 2 through 6.

17. Taxes Estimated to be Received: None.

18. Taxes Collected in Year Levied: Taxes collected, or estimated to be collected in the fiscal year identified.

19. Total Resources: This is the mathematical sum of lines 16 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.

REQUIREMENTS SUMMARY
STORM WATER DRAINAGE FUND

(name of fund)

CITY OF WHEELER

(Name of Municipal Corporation)

Historical Data			Adopted Budget This Year			Budget for Next Year 2020-2021				
Actual										
Second Preceding Year	First Preceding Year			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
2017-2018	2018-2019	2019-2020		STORM WATER DRAINAGE FUND			PERSONNEL SERVICES			
1	2	3	4	5	6	7	8	9	10	11
2	2,244	2,414	3,387	2	Employee Retirement	3,739	3,739	3,739	2	2
3	2,099	2,191	2,336	3	Health Insurance	2,500	2,500	2,500	3	3
4	207	223	244	4	Medicare	268	268	268	4	4
5	761	600	534	5	Payroll Expenses	500	500	500	5	5
6	14,244	15,325	16,756	6	Public Works Director (25%)	18,501	18,501	18,501	6	6
7	884	951	1040	7	Social Security	1,147	1,147	1,147	7	7
8	5	5	5	8	Unemployment	5	5	5	8	8
9	20,444	21,709	24,302	9	TOTAL PERSONNEL SERVICES	26,660	26,660	26,660	9	9
10	0.25	0.25	0.25	10	Total Full-Time Equivalent (FTE)	0.25	0.25	0.25	10	10
11				11	MATERIALS AND SERVICES				11	11
12	3,744	1,000	500	12	Admin Fee to General Fund	500	500	500	12	12
13	500	500	1000	13	Contract Maintenance	1,000	1,000	1,000	13	13
14	500	500	500	14	Engineering Services	500	500	500	14	14
15	500	500	500	15	Minor Equipment	500	500	500	15	15
16	1,300	1,300	1,300	16	Regular Oper/Main	1,300	1,300	1,300	16	16
17	1,500	1,500	1,500	17	Half-time Public Works Technician 1	1,545	1,545	1,545	17	17
18		0	0	18	Miscellaneous	0	0	0	18	18
19	8,044	5,300	5,300	19	TOTAL MATERIALS AND SERVICES	5,345	5,345	5,345	19	19
20				20	TRANSFERS				20	20
21	0	0	0	21	Transfer to Buildings Reserve Fund	0	0	0	21	21
22	0	0	0	22	Transfer to PW Equip Reserve	0	0	0	22	22
23	500	500	0	23	Transfer to Storm Water Cap Im	0	0	0	23	23

24	500	500	0	24	TOTAL TRANSFERS	0	0	0	24
25				25	CONTINGENCIES				25
26	10,791	4,872	14,813	26	General Operating Contingency				26
27	10,791	4,872	14,813	27	TOTAL CONTINGENCIES	11,383	11,383	11,383	27
28				28	CAPITAL OUTLAY				28
29	1,500	1,000	4,500	29	Misc Capital Projects	5,000	5,000	5,000	29
30	1,500	1,000	4,500	30	TOTAL CAPITAL OUTLAY	5,000	5,000	5,000	30
31	45,779	33,381	48,915	31	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	48,388	48,388	48,388	31

DETAILED DESCRIPTION
STORM WATER DRAINAGE FUND REQUIREMENTS (LB-30) **CITY OF WHEELER**
(Fund) (Name of Municipal Corporation)

1. Heading
2. Employee Retirement: This line item was adjusted from 6% 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.
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.
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.
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.
6. Public Works Director: 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.
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.
8. Unemployment: State Unemployment Insurance is a marginal item and budgeted accordingly under "Unemployment".
9. Heading - Total Personnel Services: The mathematical sum of personnel services.
10. Total Full-Time Equivalent FTEs: Total full-time equivalent employees on staff.
11. Materials and Services

12. 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.
13. Contract Maintenance/Services: For work the City has to contract out to have done, or equipment rental, including temporary labor. This remains the same for the FY 2018-2019 year.
14. Engineering Services: For any needed engineering on street projects. This has been maintained at historic funding levels for flexibility in the fund.
15. 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.
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 2019-2020 levels, based on line item performance.
17. Half-time Public Works Technician 1: This is a new position for FY 2020-2021, for permanent, year-round help for the Public Works Director and being on call. Estimated \$18,000 per hour, plus workers' comp and sick time. See the General, Street and Parks Funds for additional costs. This is converted from the previous temp worker requirement. That was decreased for FY 2019-2020, so we increased it by 3 percent.
18. Miscellaneous: Most funds have a Miscellaneous resource line item.
19. Total Materials and Services: The mathematical sum of materials and services:
20. Transfers
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.
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.
23. Transfer to Storm Water Cap Improvement: This is an annual transfer to build up this fund, but has been reduced in FY 2020-2021 from FY 2017-2018 levels to build operating contingency in the Storm Water Drainage Fund.
24. Total Transfers: The mathematical sum of all transfers into named funds

25. Contingencies
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.
27. Total Contingencies: The mathematical sum of all contingencies in the Fund
28. Capital Outlay
29. Misc Capital Projects: This line item is used for small projects that become necessary outside of those identified in the Master Plan.
30. Total Capital Outlay: The mathematical sum of all Capital Outlay anticipated in FY 2018-2019.
31. Organizational Unit/Activity Total: The mathematical sum of all expenditures/requirements of the FY 2018-2019 Storm Water Drainage Fund.

RESOURCES
WATER CAPITAL IMPROVEMENT FUND
(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

	Historical Data			Adopted Budget This Year 2019-2020	RESOURCE DESCRIPTION	Budget for Next Year 2020-2021				
	Actual	First Preceding Year 2018-2019	Second Preceding Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
1					RESOURCES					
2	150,171	136,825	138,915		Cash on Hand	128,932	128,932	128,932		1
3	1,500	1,875	2,600		Interest	2,800	2,800	2,800		2
4	100	100	100		Miscellaneous	100	100	100		3
5	7,340	7,340	7,340		SDCs	7,340	7,340	7,340		4
6	2,000	2,000	2,000		Transfer from Water Fund	2,000	2,000	2,000		5
7	12,000	12,500	12,500		Water Acct. Cap. Imp	13,000	13,000	13,000		6
8										7
9										8
10										9
11										10
12										11
13	173,111	160,640	163,455		Total resources, except taxes to be levied	154,172	154,172	154,172		12
14	0	0	0		Taxes estimated to be received	0	0	0		13
15	0	0	0		Taxes collected in year levied	0	0	0		14
16	173,111	160,640	163,455		TOTAL RESOURCES	154,172	154,172	154,172		15
										16

DETAILED DESCRIPTION

WATER CAPITAL IMPROVEMENT FUND RESOURCES (LB-20)

(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

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

REQUIREMENTS SUMMARY
WATER CAPITAL IMPROVEMENT FUND
(name of fund)

CITY OF WHEELER
(Name of Municipal Corporation)

1	Historical Data			1	PERSONNEL SERVICES	Budget for Next Year 2020-2021			1
	Actual	First Preceding Year	Adopted Budget This Year			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
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	0	0	9
10	0.00	0.00	0.00	10	TOTAL Full-Time Equivalent (FTE)	0.00	0.00	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	74,651	52,680	55,495	13	Total Unapp End Fund	45,712	45,712	45,712	13
14				14					14
15				15					15
16				16					16
17				17					17
18	88,611	66,640	69,455	18	TOTAL MATERIALS AND SERVICES	59,672	59,672	59,672	18
19				19	TRANSFERS				19
20	1,500	500	500	20	Transfer to Parks	500	500	500	20
21				21					21
22				22					22
23	1,500	500	500	23	TOTAL TRANSFERS	500	500	500	23

24			24	CONTINGENCIES				24
25	51,000	51,000	25	General Operating Contingency	51,000	51,000	51,000	25
26	51,000	51,000	26	TOTAL CONTINGENCIES	51,000	51,000	51,000	26
27			27	CAPITAL OUTLAY				27
28	20,000	30,000	28	Misc Capital Projects	30,000	30,000	30,000	28
29	12,000	12,500	29	Water Acct. Cap. Imp	13,000	13,000	13,000	29
30	32,000	42,500	30	TOTAL CAPITAL OUTLAY	43,000	43,000	43,000	30
31	172,111	160,640	31	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	154,172	154,172	154,172	31

DETAILED DESCRIPTION

WATER CAPITAL IMPROVEMENT FUND REQUIREMENTS (LB-30)

CITY OF WHEELER

(Fund)

(Name of Municipal Corporation)

1. Heading
2. blank
3. blank
4. blank
5. blank
6. blank
7. blank
8. blank
9. Total Personnel Services: The mathematical sum of personnel services.
10. Total Full-Time Equivalent FTEs: Total full-time equivalent employees on staff.
11. Heading - Materials and Services
12. Admin fee to General Fund: The General Fund pays for the administration of the Water Department. This entails staff time from both the Office Manager and the City Manager.
13. Total Unapp End Fund: This is the total unappropriated ending fund balance from FY 2019-2020.
14. blank
15. blank
16. blank
17. blank
18. Total Materials and Services: The mathematical sum of materials and services:
19. Transfers
20. Transfer to Park Fund: This is an annual transfer to build up this fund.
21. blank

21. blank

22. blank

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

24. Contingencies

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.

26. Heading - Total Contingencies: The mathematical sum of all contingencies in the Fund.

27. Heading - Capital Outlay

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)

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.

30. Heading - Total Capital Outlay: The mathematical sum of all Capital Outlay anticipated in FY 2020-2021.

31. Organizational Unit/Activity Total: The mathematical sum of all expenditures/requirements of the FY 2020-2021 Water Capital Improvement Fund.

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:

WATER DEBT SERVICE FUND

CITY OF WHEELER

(Fund)

(Name of Municipal Corporation)

Historical Data			Adopted Budget This Year Year	DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 2020-2021				
Actual	Actual	Actual			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
1									
2	15,295	24,096	26,880	Resources	38,131	38,131	38,131		1
3	475	650	800	Beginning Cash on Hand	620	620	620		2
4	1,800	1,850	1,800	Interest	1,400	1,400	1,400		3
5	3,000	3,000	3,000	Previously Levied Taxes to be Received	3,000	3,000	3,000		4
6				Transferred from General Fund					5
7									6
8	20,570	29,596	32,480	Total Resources, Except Taxes to be Levied	43,151	43,151	43,151		7
9	56,200	56,200	57,000	Taxes Estimated to be Received *	67,000	67,000	67,000		8
10				Taxes Collected in Year Levied					9
11	76,770	85,796	89,480	TOTAL RESOURCES	110,151	110,151	100,151		10
				Requirements					11
				Bond Principal Payments					
				Budgeted Payment Date					
12				Bond Issue					12
13	10,740	11,210	11,700	Loan #3, Issued 4/28/2004	11,700	11,700	11,700		13
14	9,367	9,777	10,204	Loan #5, Issued 4/28/2004	10,204	10,204	10,204		14
15	4,431	4,625	4,827	Loan #7, Issued 4/28/2004	4,827	4,827	4,827		15
16	24,538	25,612	26,731	Total Principal	26,731	26,731	26,731		16
				Bond Interest Payments					

17				17	Bond Issue	Budgeted Payment Date				17
18	16,239	15,769	15,279	18	Loan #3, Issued 4/28/2004	4/28/2020	15,279	15,279	15,279	18
19	14,227	13,817	13,390	19	Loan #5, Issued 4/28/2004	4/28/2020	13,390	13,390	13,390	19
20	6,721	6,527	6,325	20	Loan #7, Issued 4/28/2004	4/28/2020	6,325	6,325	6,325	20
21	37,187	36,113	34,994	21	Total Interest		34,994	34,994	34,994	21
					Unappropriated Balance for Following Year					
22				22	Bond Issue	Projected Payment Date				22
23				23						23
24				24						24
25				25						25
26				26	Ending balance (prior years)					26
27	15,045	24,071	27,755	27	Total Unappropriated Ending Fund Balance		48,426	48,426	48,426	27
28				28	Loan Repayment to _____ Fund					28
29				29	Tax Credit Bond Reserve					29
30	76,770	85,796	89,480	30	TOTAL REQUIREMENTS		110,151	110,151	110,151	30

DETAILED DESCRIPTION
WATER DEBT SERVICE (LB-35)

(Fund)

CITY OF WHEELER
(Name of Municipal Corporation)

1. **Heading**
2. **Beginning Cash on Hand:** Amount left over from current fiscal year to start the new fiscal year less future receivables and payables as of budget preparation date.
3. **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. **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 2020-2021, based on past performance.
5. **Transferred from General Fund:** Because this fund has grown a healthy reserve, increasing each year, this transfer has been reduced for FY 2020-2021. The reserve should hold steady now at 1/5 of the annual payment, supplemented in subsequent budget years as needed by the General Fund transfer.
 6. blank
 7. blank
8. **Total Resources, Except Taxes to be Levied:** The mathematical sum of lines 2 through 5.
9. **Taxes Estimated to be Received:** In order to raise the \$56,200 necessary to balance this Fund, \$61,725 will be levied. In this fund, we levy a set dollar amount, rather than a rate; it remains constant from year to year. This amount is separate from the permanent rate levy which appears in the General Fund. We have to subtract a percentage (we use 9%) for taxes that will not be collected this year. Some of that 9% is the 3% discount taxpayers receive if they pay all their tax by November 15. The rest is the delinquent taxes which will be paid over the next seven years (see 'Prev. levied taxes est. to be received' above).
10. **Taxes Collected in Year Levied:** Taxes collected, or estimated to be collected in the fiscal year identified.
11. **Total Resources:** This is the mathematical sum of lines 8 and 9. This reflects the total resources available to the city in the Water Debt Service Fund in the fiscal year identified.
12. **Bond Issue**

13. Loan #3: Bond Principal Payment: 4/28/04, Loan #3, 4/28/19: Principal payment amount for the \$505,400 bond.
14. Loan #5: Bond Principal Payment: 4/28/04, Loan #5, 4/28/19: Principal payment amount for the \$442,000 bond.
15. Loan #7: Bond Principal Payment: 4/28/04, Loan #7, 4/28/19: Principal payment amount for the \$208,900 bond.
16. Total Principal: This is the mathematical sum on lines 13, 14, and 15.
17. Bond Issue
18. Loan #3: Bond Interest Payment: 4/28/04, Loan #3, 4/28/19 Interest payment amount for the \$505,400 bond.
19. Loan #5: Bond Interest Payment: 4/28/04, Loan #5, 4/28/19: Interest payment amount for the \$442,000 bond.
20. Loan #7: Bond Interest Payment: 4/28/04, Loan #7, 4/28/19: Interest payment amount for the \$208,900 bond.
21. Total Interest: This is the mathematical sum of lines 18, 19, and 20.
22. Heading - Unappropriated Ending Fund Balance for Following Year.
23. 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.
 24. blank
 25. blank
 26. blank
27. Total Unappropriated Ending Fund Balance: The reserve referred to above.
28. Heading - Loan Repayment to _____ Fund. None.
29. Tax Credit Bond Reserve.
30. Total Requirements: The mathematical sum of lines 16, 21, and 27.

RESOURCES
WATER FUND
(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

	Historical Data			Adopted Budget This Year	RESOURCE DESCRIPTION	Budget for Next Year 2020-2021				
	Actual	First Preceding Year	Second Preceding Year			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
1					1				1	
2	82,364	20,102	52,900		2	Cash on Hand	109,870	109,870	109,870	2
3	200	250	250		3	Change of Account	250	250	250	3
4	500	500	500		4	Connection Fees	500	500	500	4
5	500	700	950		5	Interest	2,100	2,100	2,100	5
6	100	100	100		6	Miscellaneous	100	100	100	6
7	450	450	450		7	Permit & Review fees	450	450	450	7
8	123,000	178,000	178,000		8	Water Usage Fees	150,000	150,000	150,000	8
9					9					9
10					10					10
11					11					11
12					12					12
13					13					13
14					14					14
15					15					15
16	207,114	200,102	233,150		16	Total resources, except taxes to be levied	263,270	263,270	263,270	16
17	0	0	0		17	Taxes estimated to be received	0	0	0	17
18					18	Taxes collected in year levied				18
19	207,114	200,102	233,150		19	TOTAL RESOURCES	263,270	263,270	263,270	19

DETAILED DESCRIPTION

WATER FUND RESOURCES (LB-20)

(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

1. Heading
2. Cash on Hand, Available: Amount left over from current fiscal year to start the new fiscal year less future receivables and payables as of budget preparation date.
3. Change of Account: The City charges \$15 to change ownership of a water account on its records. Based on FY 2019-2020 performance, the City did not budget for an increase in changes of account in FY 2020-2021.
4. Connection Fees: Based on an estimated two new homes in the city.
5. Interest: Interest earned on deposits in our checking account as well as our LGIP account based on performance year to date
6. Miscellaneous: All operating funds have a "Miscellaneous" resource line item.
7. Permit & Review Fees: Fees to cover any City Engineer review of plans.
8. Water Usage Fees: Based on 2019-2020's lower returns, we budgeted conservatively.
 9. blank
 10. blank
 11. blank
 12. blank
 13. blank
 14. blank
 15. blank
16. Total Resources, Except Taxes to be Levied: The mathematical sum of lines 2 through 8.
17. Taxes Estimated to be Received: Delinquent property taxes anticipated to be collected in this fiscal year; estimate based on history.

18. Taxes Collected in Year Levied: Taxes collected, or estimated to be collected in the fiscal year identified.

19. Total Resources: This is the mathematical sum of lines 16 and 17. This reflects the total resources available to the city in the Water Fund in the fiscal year identified.

REQUIREMENTS SUMMARY
WATER FUND
(name of fund)

CITY OF WHEELER
(Name of Municipal Corporation)

Historical Data			REQUIREMENTS FOR: WATER FUND			Budget for Next Year 2020-2021			
Actual		Adopted							
Second Preceding Year	First Preceding Year	Budget This Year	Proposed By	Approved By	Adopted By	Budget Officer	Budget Committee	Governing Body	
2017-2018	2018-2019	2019-2020							
1			1	PERSONNEL SERVICES					1
2	3,141	3,380	2	Employee Retirement	5,234	5,234	5,234	5,234	2
3	2,938	3,068	3	Health Insurance	3,500	3,500	3,500	3,500	3
4	290	312	4	Medicare	375	375	375	375	4
5	1,066	800	5	Payroll Expenses	700	700	700	700	5
6	19,941	21,455	6	Public Works Director (35%)	25,901	25,901	25,901	25,901	6
7	1,237	1,331	7	Social Security	1,605	1,605	1,605	1,605	7
8	5	5	8	Unemployment	5	5	5	5	8
9	28,618	30,351	9	TOTAL PERSONNEL SERVICES	37,320	37,320	37,320	37,320	9
10	0.35	0.35	10	Total Full-Time Equivalent (FTE)	0.35	0.35	0.35	0.35	10
11			11	MATERIALS AND SERVICES					11
12	58,600	58,600	12	Admin Fee to General Fund	58,600	58,600	58,600	58,600	12
13	6,000	6,000	13	Contract Maintenance	7,000	7,000	7,000	7,000	13
14	500	750	14	Dept Meetings/Classes	750	750	750	750	14
15	1,000	1,000	15	Emergency Maintenance	1,000	1,000	1,000	1,000	15
16	2,000	2,000	16	Engineering Services	500	500	500	500	16
17	1,000	1,000	17	Legal	500	500	500	500	17
18	1,000	1,000	18	Minor Equipment	1,500	1,500	1,500	1,500	18
19	700	700	19	Postage Meter & Supplies (50%)	700	700	700	700	19
20	7,000	7,000	20	Regular Oper/Main	7,500	7,500	7,500	7,500	20
21	720	720	21	Remote Computer Backup	720	720	720	720	21
22	261	269	22	RR Crossing Fees	277	277	277	277	22
23	3,500	3,500	23	Half-time Public Works Technician 1	2,575	2,575	2,575	2,575	23

24	650	650	705	24	Testing	705	705	705	705	24
25	3,975	3,975	3,975	25	Utilities	3,975	3,975	3,975	3,975	25
26	1,088	1,145	1,155	26	Water Billing Maint/Update	1,155	1,155	1,155	1,155	26
27	16,000	16,000	16,000	27	Well Operations & Maintenance	17,000	17,000	17,000	17,000	27
28	103,994	104,309	101,382	28	TOTAL MATERIALS AND SERVICES	104,457	104,457	104,457	104,457	28
29				29	TRANSFERS					29
30	2,500	2,500	500	30	Transfer to Buildings Reserve Fund	500	500	500	500	30
31	1,500	500	500	31	Transfer to Parks	500	500	500	500	31
32	1,000	1,000	1,000	32	Transfer to PW Equip Reserve Fund	1,000	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	2,000	33
34			4,000	34	Transfer to Storm Water Fund	4,000	4,000	4,000	4,000	
35	7,000	6,000	8,000	35	TOTAL TRANSFERS	8,000	8,000	8,000	8,000	34
36				36	CONTINGENCIES					35
37	67,502	59,442	89,750	37	General Operating Contingency	113,493	113,493	113,493	113,493	36
38	67,502	59,442	89,750	38	TOTAL CONTINGENCIES	113,493	113,493	113,493	113,493	37
39				39	CAPITAL OUTLAY					38
40	0	0	0	40	Misc Capital Projects	0	0	0	0	39
41	0	0	0	41	TOTAL CAPITAL OUTLAY	0	0	0	0	40
42	207,114	200,102	233,150	42	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	263,270	263,270	263,270	263,270	41

DETAILED DESCRIPTION

WATER FUND REQUIREMENTS (LB-30)

(Fund)

CITY OF WHEELER

(Name of Municipal Corporation)

1. Heading
2. Employee Retirement: This line item was based on 20.21% of gross salary, according to state requirements. This item is prorated at 35% of the Public Works Technician's schedule.
3. Health Insurance: Health cost forecasts were not available in time for this budget, so we assumed an increase. This item is prorated at 35% of the Public Works Technician's schedule.
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.
5. Payroll Expenses: Misc. Payroll Expenses are estimated to drop in FY 2020-2021, based on recent actual performance. This item is prorated at 35% of the Public Works Director's schedule.
6. Public Works Director: Pay for the Public Works Director, including a 2.5% cost of living increase July 1 (based on year to date Consumer Price Index inflation rate forecast average). This line item also reflects a step increase of 5% at the end of the probationary period. This item is prorated at 35% of the Public Works Director's schedule.
7. Social Security: Social Security cost is calculated at 6.2% of total wage level for the Public Works Director. This item is prorated at 35% of the Public Works Director's schedule.
8. Unemployment: State Unemployment Insurance is a marginal item and budgeted accordingly under "Unemployment".
9. Total Personnel Services: The mathematical sum of personnel services.
10. Total Full-Time Equivalent FTEs: Total full-time equivalent employees on staff.
11. Heading
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 2019-2020.

12 Contract Maintenance: Car wash, the city has to contracted out or equipment rental including tampanarav laksh

13. **CONTRACT MAINTENANCE:** For work the city has contracted out, or equipment rental, including temporary labor.
14. **Dept Meetings/Classes:** For meetings and classes for the Public Works Technician. This is expected to remain the same as in FY 2019-2020.
15. **Emergency Maintenance:** For any emergency work the city has to do that requires using outside contractors.
16. **Engineering Services:** For any engineering for minor water projects.
17. **Legal:** The City may require legal consultation with water related matters during FY 2020-2021.
18. **Minor Equipment:** All operating funds have a line item for minor equipment. This has been maintained at historic funding levels for flexibility in the fund.
19. **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, especially if we increase electronic communications.
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 2019-2020 levels, based on line item performance.
21. **Remote Computer Backup:** Off-site backup of all City hard drives. This is set at \$1,440 yearly and split between the General Fund and Water Fund.
22. **RR crossing fees:** Annual fees for the water main crossings at Spruce and Rorvik, \$127.50 each.
23. **Half-time Public Works Technician 1:** For permanent, year-round help for the Public Works Director and on-call coverage. Estimated at \$18.00 per hour, plus workers' comp and sick time. See General, Storm Water Drainage, Fund and Parks Funds for additional cost. This is converted from the previous temp worker requirement. That was decreased for FY 2019-2020, so we increased it by 3 percent.
24. **Testing:** For testing supplies and required monthly and other periodic water tests done at a lab. For 2019-2020, this increased to test for DVP as well as lead and copper.
25. **Utilities:** Electricity building and reservoirs, two phone lines for the computer, and the cell phone, based on recent average use.
26. **Water Billing Maint /Update:** Necessary for the ongoing use and updates of our water billing system (software).
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.

28. Heading - Total Materials and Services
29. Transfers
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, since contingency maintenance in the Water Fund is a higher priority. Levels will remain the same for FY 2020-2021.
31. Transfer to Parks Fund: This line item was created to facilitate water-related requirements for city parks.
32. Transfer to PW Equip Reserve Fund: (Public Works) This is an annual transfer to build up this fund. This was reduced in FY 2016-2017, as city priorities are higher in the Water Fund.
33. Transfer to Water Cap Imp Fund: This item remains at the FY 2017-2018 level, due to past performance.
34. Transfer to Storm Water Drainage Fund: This line item builds the Storm Water Drainage Fund, in anticipation of storm water repairs to protect water lines and hookups.
35. Total Transfers: The mathematical sum of all transfers into named funds.
36. Contingencies
37. General Operating Contingency: Money for emergencies and unexpected expenses. This amount will be the cash on hand to start the following year.
38. Total Contingencies: The mathematical sum of all contingencies in the Water Fund.
39. Capital Outlay

PERSONNEL SERVICES SUMMARY

FY 2020-2021

(Name of Municipal Corporation)

CITY OF WHEELER

POSITION DESCRIPTION	TOTAL SALARY	DETAILED SALARY GENERAL FUND			DETAILED SALARY STORM WATER DRG FUND			DETAILED SALARY STREET FUND			DETAILED SALARY WATER FUND			DETAILED SALARY PARKS FUND		
		PAGE/ LINE	%	AMOUNT	PAGE/ LINE	%	AMOUNT	PAGE/ LINE	%	AMOUNT	PAGE/ LINE	%	AMOUNT	PAGE/ LINE	%	AMOUNT
1 City Manager	\$64,955	6/2	100%	\$64,955												
2 Public Works Dir	\$72,200				61/6	25%	\$18,050	40/6	25%	\$18,050	87/6	35%	\$25,270	25/6	15%	\$10,830
3 Office Manager	\$54,578	6/6	100%	\$54,578												
4 PW Tech 1	\$20,000						\$1,545			\$4,841			\$2,575			\$5,340
5																
6																
7																
8																
9																
10																
11																
12																
13																
14																
15 TOTAL	\$211,733			\$125,232			\$19,595			\$22,891			\$27,845			\$16,170