



**City of Wheeler Adopted Budget  
Fiscal Year 2017-2018**

CITY OF WHEELER ADOPTED BUDGET  
FISCAL YEAR 2017 - 2018  
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# City of Wheeler Budget Message

## Fiscal Year 2017-2018

City of Wheeler Budget Message

Fiscal Year 2017-2018

Dear City Council members, Budget Committeepersons, and City Constituents:

Please find attached the Proposed 2017/2018 FY budget. This year's budget is a continuance of last year's more auspicious financial plan, as the City is looking to boost capital projects, maintenance, overhead for personnel services, while maintaining services at levels the citizenry has come to expect. This has not been a simple project as the City continues to meet rising costs as influenced by inflation and increases in commodities that affect the bottom line across the City's operations. While this has been challenging financially, the City has maintained strong reserves and contingencies as a byproduct of fiscal conservancy implemented in the 14/15 budget cycle and continued through the 16/17 budget year.

This year marks a change in financial direction though as the City must address deferred maintenance more robustly, in addition to implementing bigger capital improvements to ensure operational solvency of City infrastructure. Additionally, the FY 17/18 financial plan offers increased spending across employment object classifications to maintain competitiveness, and to meet the ever increasing mandates from the state for PERS funding. This is important to recognize as the City has maintained long term stability in administration, utilities management, and public works that has brought increased operational capacity and financial strength to the municipality. The financial plan, in essence, is paying it forward in response to several years of very restrictive appropriations.

The City does plan to meet this increased spending year with policy objectives for revenue increases over the next fiscal year. Most predominantly, the City will be in receipt of its Water Rate Study Plan, as produced by the City Engineer of Record, in mid-2017. This document will provide the City Council with suggestions for long term rate planning to maintain the needed capital for system integrity, and will offer a rate increase analysis as the City has not raised utility prices in over a decade. It is anticipated that these increases, once implemented, will subsidize the maintenance, capital, and personnel costs as realized in FY 17/18. Additionally the City is planning on performing an analysis and review of other cost structures in Q3 of 2017 to investigate and ensure that Wheeler is keeping costs for constituent services and consultation in line with expenditures.

The more detailed adjustments for FY 17/18 are as follows. The City will increase overall spending by 4% across all the entirety of the budget as compared to the last budget period. This can be measured against the increases in reserves which are accounted for by contingency funds and unappropriated ending fund balances. These have increased over the last financial year by 1.8% and have shown growth over the last two financial cycles by 15.3%. This is the result of the austerity, discussed previously, as implemented in FY 14/15. While the growth from last year to the current

financial planning period has stalled somewhat as a product of the increased spending plan for FY 17/18, this is the arena in which the City will consider its cost and rate structures to control for increased requirement categories.

As stated, the City will maintain and increase services to constituents as measured by the 14.6% increase in materials and services spending and a 12.8% increase in capital outlay over FY 16/17, with a 21.7% increase over FY 15/16 (controlling for estimated grant funding). It should be stated that this proposed spending is targeted predominantly towards the water system as the City anticipates providing increased system security for operations and the expansion of water quality through the CO2 scrubber project.

As forecasted in past financial years, the City has also taken a conservative outlook on anticipated current revenue structures. This approach has yielded consistent returns and the end of the last three fiscal cycles, and has offered the City stability in its financial planning. The City anticipates that it will receive a 3.2% increase in property taxes in FY 17/18 as compared to FY 15/16. While this is a very conventional estimate, City Administration expects that these figures will be exceeded based upon the increased building and property improvement activity within the municipality. As of current one new home has been added in FY 16/17, and it is expected that two to three new homes will be built in FY 17/18 as reflected by current City Planning activity. While the budget controls for the forecast of two homes (see SDC estimates in Storm Water Drainage Fund, Storm Water Capital Fund, and Connection Fees in the Water Fund) as with previous planning years, the City takes a reserved approach in estimating to provide continuous and reliable revenue expectations. It should be stated that many external improvement projects to existing structures have also been proposed, approved, and several completed in the current fiscal cycle which will increase the tax revenue in the upcoming year.

The City must take a cautionary review of underperforming funds as well in each annual budget period. As of current there are two funds of concern that will require more targeted management over the next several budget cycles. The predominant area of concern is contained within the Street L.I.D. (Local Improvement District) Fund. This fund was created after the implementation of a local improvement district in the commercial zone which provided for the sidewalk improvements in downtown. As of current, three accounts are in arrears which have diminished the reserve or unappropriated fund balance in the fund over time. This has caused the City to subsidize the annual loan payment and now presents a circumstance in which the City must begin transferring in capital from the General Fund (which has stalled contingency growth in the General Fund for the first time in four budget cycles). This is the first budget cycle in which the City has implemented this strategy. If none of the accounts that are past due are brought current, the City will need to increase its transfer in FY 18/19. In forecasting the performance of this fund over the next fiscal year though, there is an optimistic measurement that one account will be fulfilled with the sale of delinquent property that is currently on the market.

Secondarily to the Street L.I.D. fund, the Storm Water Drainage Fund has realized a reduction over time in its operating contingency, which has been halted in the current budget year, but must be monitored as increases in fund stability will be needed over the next several budget cycles. It can be expected though that this fund will benefit and reverse course with any implemented utility rate increases, and it is the best example of the need for the City to consider bringing its costing structure more current.

All other funds have remained stable or shown respectable growth patterns as a byproduct of implemented transfer reductions and increases

throughout the budget over the last four cycles. This in essence has rearranged appropriations more in line with the City's structure of requirements for continual operations and growth while controlling for spending that has traditionally not produced operational increases.

In closing, this document should be reviewed with the consideration for what it represents. The overall strategy in FY 17/18 is growth and maintenance. As stated in the opening of this message, this is a change of pattern from the restrictive spending over the last three cycles. While this produces some difference in financial strategy, it is a requirement after several years of deferment. With the anticipated growth in Wheeler's immediate future, and reflecting upon the utility assessments expected to be received in 2017, this financial plan should be seen as taking a step forward in Wheeler's progress. I am most proud once again to present my financial plan to you, and I endeavor to keep the City on its trajectory of improvement in livability and quality of life for all Citizens. As always, it is not only a valued responsibility, but an honor to be held in esteem for providing you, the Citizens, with a path towards continued stability and progress.

Sincerely,

A handwritten signature in black ink, reading "Geoffrey S. Wullschlager". The signature is written in a cursive style with a large initial 'G'.

Geoffrey S. Wullschlager

City Manager / Budget Officer

2017/18 BUDGET  
GENERAL FUND – RESOURCES (page 1)

- 1 - Available cash on hand: Amount left over from current fiscal year to start the new fiscal year less future receivables and payables as of budget preparation date
- 2 - Prev. levied taxes est. to be received: Delinquent property taxes anticipated being collected in this fiscal year; estimate based on average of annual performance added to receivables for FY 17/18 and rounded up slightly by .27% based on past performance.
- 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 (2016/2017) fiscal year.
- 6 - State liquor tax: For FY 16/17, 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.
- 7 - City business licenses: Estimate based on review of current licensed businesses, and the known businesses that will return in FY 17/18 (62) and calculated to 56% of total fees that are deposited into the General Fund.
- 8 - Miscellaneous: All operating funds have a "Miscellaneous" resource line item; the estimate is based on performance to date which is within reason for FY 17/18 estimates.
- 9 - City zoning review/plan/dev. permit fees: Estimate based on previous several years' experience, and maintained at current estimates.
- 10 - State cigarette tax: Estimate based on 11 month average of receipts received to date and calculated for the full 12 month period remaining in FY 16/17, then slightly reduced by 1.5% for margin.
- 11 - Police fines: Estimate based on current year receipts to date, (11) with average of last remaining receipt cycle (June) for 2016 and current cycle (May 17'). Rounded up by slightly .02%. City anticipates meeting this estimate as local law enforcement is adding one patrol officer during FY 17/18.
- 12 - Fines for City Ordinance Violations: Most violations are mitigated before a citation is actually issued thus estimate reflects the potential of one violation.
- 13 - Transient lodging tax: Based on 16/17 performance of current accounts with estimation of one remaining payment cycle.
- 14 - Transient lodging tourism: Based on the 2% increase of transient lodging tax that took effect in FY 14/15, this amount represents a 10% reduction based on anticipated Transient lodging tax for FY 17/18 which would yield receipts of \$4,766. This was compared to receipts of \$4,935.13 to date and adjusted for margin.
- 15 - DLCD grants: The Coastal Zone Management Grant and the Technical Assistance Grant programs have been suspended for FY 17/18 due to lack of Federal funding.
- 16 - Administration fee from Water Fund: The General Fund pays for all administrative work for the Water Department, i.e. water billing, processing water payments, completing forms, payroll, etc. This entails significant staff time from both the Office Manager and the City Manager. See the Water Fund Expenditures for a description of this fee. This fee was increased for FY 17/18 as moderate increases in administrative cost are anticipated with the expected development of the CO2 scrubber project and the introduction and administration of a new rate structure.
- 17 - Administration fee from Storm Water Drainage Fund: The General Fund pays for the administration of the Storm Water Department. This entails staff time from both the Office Assistant and the City Manager. This fee was kept consistent with FY 16/17 fees from the Storm Water Drainage Fund as significant increases in administrative cost are not anticipated, and to maintain a healthy balance of ending fund balances between funds.
- 18 - Administration fee from Street Fund: The General Fund pays for the administration of the Street Department. This entails staff time from both the Office Assistant and the City Manager. This fee was kept consistent with FY 16/17 fees from the Street Fund as significant increases in administrative cost are not anticipated, and to maintain a healthy balance of ending fund balances between funds.
- 19 - Administration fee from Park Fund: The General Fund pays for the administration of the Park Department. This entails staff time from both the Office Manager and the City Manager. This fee was kept consistent with FY 16/17 fees from the Park Fund as significant increases in administrative cost are not anticipated, and to maintain a healthy balance of ending fund balances between funds.

- 20 - Administration fee from Water Capital Improvement Fund: The General Fund pays for the administration of any Water Capital Improvements. This line item was added for FY 14/15 as it is anticipated that 25% of the City Managers time will be spent working on capital improvement projects with the completion of the Water Master Plan update. This fee was kept consistent with FY 16/17 fees from the Water Capital Improvement Fund as significant increases in administrative cost are not anticipated.
- 21 – State Shared Revenue Funds: Designed for one-time expenses, and estimated off of mean for last four years of performance as this line item shows fluctuation over time in revenues received. The estimate was then reduced by .32% for margin.
- 22 – Community Support Donation: This is a new line item created for FY 16/17 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.
- 23 – Recreational Marijuana Tax: This is a new line item created in FY 16/17 in accordance with the allowance of Oregon local governmental entities to tax recreational marijuana gross receipts at 3%. This was reduced for FY 17/18 based off of Q1 performance in 2017.
- 28 - Taxes estimated to be received: These are property taxes from the City permanent rate levy. We have received 101.5% of estimated receipts for FY 16/17 and added the average of June receipts for FY 13/14, 14/15, and 15/16 to complete estimated receipts for FY 17/18.

LB-20				<b>RESOURCES</b>			Page 1
				<b>GENERAL FUND</b>		<b>CITY OF WHEELER</b>	
	Historical Data				Budget for Next Year 2017/2018		
	Actual		Adopted Budget				
	Second Preceding	First Preceding	This Year		Proposed by	Approved by	Adopted by
	Year 14/15	Year 15/16	16/17	<b>RESOURCE DESCRIPTION</b>	Budget Officer	Budget Comm.	City Council
1	19,076	6,012	23,283	Available cash on hand	37,035	37,035	37,035
2	3,515	3,450	3,050	Prev. levied taxes est. to be received	2,575	2,575	2,575
3	2,597	580	200	Interest	500	500	500
4							
5				<b>Other Resources</b>			
6	5,900	5,935	5,857	State liquor tax	6,000	6,000	6,000
7	1,500	1,772	2,220	City business licenses (56% of total fees)	2,080	2,080	2,080
8	500	500	150	Miscellaneous	150	150	150
9	975	1,150	1,300	City zoning review/planning/develop fees	1,300	1,300	1,300
10	523	500	510	State cigarette tax	500	500	500
11	9,500	11,800	14,726	Police Fines	14,100	14,100	14,100
12	0	0	0	Fines City Ordinance Violations	250	250	250
13	24,722	27,949	28,000	Transient lodging tax	25,260	25,260	25,260
14		5,151	5,300	Transient lodging tax tourism	4,766	4,766	4,766
15	3,700	3,700	2,350	DLCD grants	0	0	0
16	52,000	54,600	54,600	Admin. fee from Water Fund	58,600	58,600	58,600
17	3,600	3,744	3,744	Admin. fee from Stormwater Fund	3,744	3,744	3,744
18	1,000	1,040	1,040	Admin. fee from Street Fund	1,040	1,040	1,040
19	500	500	500	Admin. fee from Park Fund	500	500	500
20	5,000	13,960	13,960	Admin fee from Water C. Improvement	13,960	13,960	13,960
21	4,000	4,000	4,500	State Shared Revenue Funds	4,600	4,600	4,600
22			10,000	Community Support Donation	10,000	10,000	10,000
23			10,000	Recreational Marijuana Tax	1,000	1,000	1,000
24							
25							
26	<b>138,608</b>	<b>146,343</b>	<b>185,290</b>	Total resources, except taxes to be levied	<b>187,960</b>	<b>187,960</b>	<b>187,960</b>
27	////////	92,300	98,000	Taxes estimated to be received	103,070	103,070	103,070
28	89,600	////////	////////	Taxes collected in year levied	////////	////////	////////
29	<b>228,208</b>	<b>238,643</b>	<b>283,290</b>	<b>TOTAL RESOURCES</b>	<b>291,030</b>	<b>291,030</b>	<b>291,030</b>



2017/18 BUDGET  
GENERAL FUND – REQUIREMENTS (page 2)

PERSONAL SERVICES:

- 1 - City Manager/Recorder: Pay for the City Manager, including a 1.9% cost of living increase July 1 (based on 2017 Q3, Q4, and 2018 Q1 Consumer Price Index inflation rate forecast average). This line item also reflects a step increase of 3%.
- 2 - Office Manager: Pay for the Office Manager, including a 1.9% cost of living increase July 1 (based on 2017 Q3, Q4, and 2018 Q1 Consumer Price Index inflation rate forecast average). The Office Manager has reached the terminus of traditional step increases and a new step has been budgeted for the fiscal year at 3%, which has been applied to the Office Manager for FY 17/18 based on performance review.
- 3,5,6,7,8 - Payroll expenses: Payroll costs and employee benefits for the City Manager and the Office Manager. The payroll costs are Social Security, Medicare, State unemployment insurance, and workers comp insurance. The benefits are health, dental, vision, life insurance (total of 4.54% increase of FY 17/18), AD&D insurance, and PERS retirement for the Office Manager and City Manager.
  - Health cost will remain at the 2017 increase of 2.8% over 2016 for the first 6 months of the FY, and increase by 6.2% for the second half of the FY.
  - Dental cost will be remaining flat for the first half of the FY in accordance with the budgeted 5.4% increase beginning in calendar year 2017. These costs will increase in the first half of calendar year 2018 by 2.8%
  - Vision cost will remain flat for the first 6 months of the year and will increase by 2.2 % for the second 6 months of the FY.
  - Medicare cost is based off an estimate of 1.45% of gross pay for Office Manager and City Manager.
  - Social Security cost is calculated at 6.2% of total wage level for Office Manager and City Manager.
  - State Unemployment Insurance is a marginal item and budgeted accordingly under “Unemployment”.
  - Misc. Payroll Expenses are forecasted to remain flat for 17/18 and Workers Compensation will be increasing 7.5% over 16/17 levels. The City expects to receive a quarterly discount in 17/18 of \$1,095.36. Estimating at 16/17 levels though to build in margin for potential of full assessment at \$5,776 in 17/18.
  - Employee Retirement: This line item was adjusted from 6% in FY 14/15 to 12.6% in accordance with State requirements for FY 15/16. For FY 16/17 the rate was set at 12.46% of gross salary and has been adjusted to 15.75% for FY 17/18.

MATERIALS AND SERVICES:

See next page

CAPITAL OUTLAY:

No capital outlay expenditures are budgeted for this year.

TRANSFERRED TO OTHER FUNDS:

- 19 - Transfer to Buildings Reserve Fund: This transfer is temporarily suspended in order to retain additional operating funds in the General Fund. The public works funds are providing contributions to this fund.
- 20 - Transfer to Park Fund: This transfer is needed for the operation of the Park Fund, as it does not have a significant revenue source of its own.
- 21 - Transfer to Street Fund: This transfer is temporarily suspended in order to retain additional operating funds in the General Fund. The public works funds are providing contributions to this fund. The Street Fund currently has a healthy cash balance.
- 22 - Transfer to Public Works Equip Reserve Fund: This transfer is temporarily suspended this year in order to retain additional operating funds in the General Fund. The public works funds are providing contributions to this fund.
- 23 – Transfer to Street LID Fund: This is a temporary transfer to build up contingency in this fund.

24 - Transfer to Water Debt Service Fund: This transfer is necessary to cover the amount of the water bond tax levy not actually collected.

26 - OPERATING CONTINGENCY: Money for emergencies and unexpected expenses. If we receive all the money we budget to receive, and spend all we budget to spend, this is the amount that will be the cash on hand to start the following year. The budgeting strategies over the last two fiscal years have increased this balance to healthier levels needed within the General Fund for FY 16/17.

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LB-30				<b>REQUIREMENTS SUMMARY</b>			Page 2
				<b>GENERAL FUND</b>			CITY OF WHEELER
	Historical Data				Budget for Next Year 2017/2018		
	Actual		Adopted Budget				
	Second Preceding	First Preceding	This Year		Proposed by	Approved by	Adopted by
	Year 14/15	Year 15/16	16/17	<b>REQUIREMENTS DESCRIPTION</b>	Budget Officer	Budget Comm.	City Council
				<b>PERSONAL SERVICES</b>			
1	50,868	55,842	58,020	City Manager/Recorder	64,955	64,955	64,955
2	41,538	44,491	45,126	Office Manager	47,337	47,337	47,337
3	3,330	2,905	5,776	Misc. Payroll Expenses (WC)	5,776	5,776	5,776
4	5,550	12,502	12,852	Employee Retirement	17,686	17,686	17,686
5	14,308	15,276	16,024	Insurance	16,786	16,786	16,786
6	1,350	1,455	1,496	Medicare	1,629	1,629	1,629
7	5,729	6,221	6,395	Social Security	7,142	7,142	7,142
8	15	15	15	Unemployment	5	5	5
9	30,282	38,374	42,558	Payroll Expenses Total	49,024	49,024	49,024
10	<b>122,688</b>	<b>138,707</b>	<b>145,704</b>	<b>TOTAL PERSONAL SERVICES</b>	<b>161,316</b>	<b>161,316</b>	<b>161,316</b>
11	////////	////////	////////	<b>MATERIALS AND SERVICES</b>	////////	////////	////////
12				SEE ATTACHED DETAIL			
13							
14	<b>65,694</b>	<b>67,654</b>	<b>85,694</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>83,711</b>	<b>83,711</b>	<b>83,711</b>
15	0	0	0	<b>CAPITAL OUTLAY</b>	0	0	0
16							
17	<b>0</b>	<b>0</b>	<b>0</b>	<b>TOTAL CAPITAL OUTLAY</b>	0	0	0
18				<b>TRANSFERRED TO OTHER FUNDS</b>			
19	0	0		Transfer to Buildings Reserve Fund	0	0	0
20	19,000	17,000	17,000	Transfer to Park Fund	10,000	10,000	10,000
21	3,000	0		Transfer to Street Fund	0	0	0
22	0	0		Transfer to PW Equip Reserve Fd	0	0	0
23				Transfer to Street LID Fund	3,000	3,000	3,000
24	3,000	3,000	3,000	Transfer to Water Debt Srv Fund	3,000	3,000	3,000
25	<b>25,000</b>	<b>20,000</b>	<b>20,000</b>	<b>TOTAL TRANSFERS</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>
26		<b>12,282</b>	<b>31,892</b>	<b>OPERATING CONTINGENCY</b>	<b>30,003</b>	<b>30,003</b>	<b>30,003</b>
27	14,826	////////	////////	Ending balance (prior years)			
28	////////	0	0	Unappropriated ending fund balance	0	0	0
29	<b>228,208</b>	<b>238,643</b>	<b>283,290</b>	<b>TOTAL REQUIREMENTS</b>	<b>291,030</b>	<b>291,030</b>	<b>291,030</b>

2017/18 BUDGET  
GENERAL FUND REQUIREMENTS - MATERIALS AND SERVICES (page 3)

- 2 - Legal: Attorney fees or other legal expenses. This is based off of past performance, and historical funding levels prior to reduction in FY 15/16. It has been slightly reduced for FY 17/18 per past requirements.
- 3 - Audit: Total fees for audit and Secretary of State filing fees as quoted by City Auditor and State of Oregon for FY 17/18.
- 4 - Police contract: Accepted by Council in 2011-12. This expense will increase 10% in FY 17/18 over FY 16/17.
- 5 - 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.
- 6 - Insurance, bond: The estimated cost is set at \$9060.44 by City insurance broker. A small amount of contingency has been built in to the line item at .43%.
- 7- City Hall util./maint.: Electricity, rest room supplies, light bulbs, and minor maintenance at City Hall. This has been slightly increased based on FY 16/17 performance.
- 8 - Office supplies, phone, paper, copier lease and supplies, general office materials. Phone includes fax and internet. This has been kept flat for FY 17/18 as there are no anticipated increases or purchases within the line item for FY 17/18. With anticipated costs, there will be 4% contingency within the expenditure.
- 9 - City Council mtg. exp.: Includes meeting incidentals and reimbursement expenses for attending various meetings and training session where Councilors represent the City.
- 10 - Membership dues: \$330.08 for the League of Oregon Cities (LOC), \$518 for the Tillamook County Economic Development Council, and \$250 for ColPac, \$50 for the Oregon Cooperative Procurement Program (ORCPP). 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.
- 11 - Planner: Contract is not to exceed \$500 per month. The planner also charges for permit application expenses; these payments are reflected in line 18.
- 12 - Planning Commission exp.: For legal ads when required for Commission hearings and reimbursement expenses for Commissioners attending various meetings and training, in addition to any meeting expenses of the Commission.
- 13 - Building / Land Use permit fee exp.: Pass-thru of Planner review charges for permits. This will remain as forecasted in previous FY as it is not anticipated that these costs will rise in FY 17/18.
- 14 - Staff meetings/classes: For City Manager and Office Assistant to attend meetings and training sessions related to general City business.
- 15 - Minor equipment: All operating funds have a line item for minor equipment. Maintaining at FY 16/17 levels as a backup to anticipated city equipment needs.
- 16 - 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 17/18: Clean-up Day \$550, \$100 residual contingency.
- 17 - Emergency preparedness: Money for materials to improve citizens' emergency preparedness. Based on 16/17 cost estimates, \$413 will be realized in telecommunications and \$550 to the Emergency Volunteer Corps. An overage of \$2,000 has been built in for FY 17/18 for City emergency sheltering supplies as estimated.
- 18 - Annual fee for security system based on estimate from contractor.
- 19 - Website: Annual hosting and maintenance fees which will be maintained for FY 17/18 based on average cost (\$204) over last two fiscal years.
- 20 - Port of Till Bay RR lease fee: The City has a lease agreement with the POTB for use and maintenance of the diagonal parking area downtown and the depot and restrooms. This is increased 3% for FY 17/18 based on past performance.
- 21 - Financial software maintenance monthly fee based off of a reported increase of 16% for FY 17/18.
- 22 - Ethics Commission annual fee: This fee is based on our audit fee to the State. This estimate is based off of the most recent information from the State with a built in contingency of 2.5%.
- 23 - Misc. Expense: Any General Fund materials expenses other than those listed explicitly in the fund, including expenditure of donations
- 24 - Bank Fees: Fees charged to maintain the City's bank accounts, estimated on last several years' performance where there was less than a 1% adjustment in cost.
- 25 - Remote computer backup: Off-site backup of all City hard drives. This is set at \$120 monthly and then split between the General Fund and Water Fund.
- 26 - Postage meter and supplies: Lease fees for postage meter, and funds for postage. Estimated to be at \$700 based on past two fiscal years performance.

27. Transient Lodging Tourism: For the expenditure of TLT tax intended for tourism related activities and projects. This has been reduced in FY 17/18 to adjust for accounts in arrears.
28. Community Support: This was a new line item for FY 16/17 that is being continued in FY 17/18 to specifically account for the expenditure of donations to the City for internal purposes or external charities and community support.

	LB-31				<b>DETAILED REQUIREMENTS</b>			
					<b>GENERAL FUND - MATERIALS &amp; SERVICES</b>			<b>CITY OF WHEELER</b>
	Historical Data					Budget for Next Year 2017/2018		
	Actual		Adopted Budget					
	Second Preceding	First Preceding	This Year			Proposed by	Approved by	Adopted by
	Year 14/15	Year 15/16	16/17		<b>REQUIREMENTS DESCRIPTION</b>	Budget Officer	Budget Comm.	City Council
1					<b>MATERIALS AND SERVICES</b>			
2	7,000	3,500	7,000	Legal	5,000	5,000	5,000	
3	9,700	9,700	10,100	Audit	10,200	10,200	10,200	
4	10,800	11,800	11,700	Police contract	12,870	12,870	12,870	
5	494	494	635	Publishing, budget	635	635	635	
6	7,030	8,545	9,327	Insurance, bond	9,100	9,100	9,100	
7	4,000	3,250	3,050	City Hall util/maint	3,150	3,150	3,150	
8	8,150	7,000	7,500	Office supplies, phones	7,500	7,500	7,500	
9	500	500	500	City Council mtg. exps.	500	500	500	
10	1,150	1,131	1,139	Membership dues	1,150	1,150	1,150	
11	6,000	6,000	6,000	Planner	6,000	6,000	6,000	
12	500	500	500	Planning Commission exp.	500	500	500	
13	2,000	2,000	2,000	Building / Land Use permit fee exp.	2,000	2,000	2,000	
14	1,000	1,500	1,500	Staff mtgs./classes	1,500	1,500	1,500	
15	490	400	400	Minor equipment	400	400	400	
16	1,000	650	650	Support for special projects	650	650	650	
17	950	965	3,785	Emergency preparedness	2,963	2,963	2,963	
18	300	300	326	Security System Monitoring	326	326	326	
19	300	300	210	Website	210	210	210	
20	560	577	591	Port of Till Bay RR lease fee	609	609	609	
21	1,200	1,131	1,171	Financial Software Updates & Support	1,397	1,397	1,397	
22	350	260	350	Ethics Commission annual fee	325	325	325	
23	500	400	400	Misc. Expense	400	400	400	
24	150	140	140	Bank Fees	140	140	140	
25	730	720	720	Remote computer backup	720	720	720	
26	840	740	700	Postage Meter and Supplies (50%)	700	700	700	
27		5,151	5,300	Transient lodging tax tourism	4,766	4,766	4,766	
28			10,000	Community Support	10,000	10,000	10,000	
29	<b>65,694</b>	<b>67,654</b>	<b>85,694</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>83,711</b>	<b>83,711</b>	<b>83,711</b>	

## 2017/18 BUDGET

### WATER DEBT SERVICE FUND – RESOURCES (page 4)

Three bonds for the Water Pipeline/Reservoir Project were issued in April 2004. The original amount of the bonds was \$1,156,300; the interest rate on each bond is 4.375%; annual payments total \$61,725. Historically, we have kept approximately 1/12 of the annual payment in reserve; because of higher collection rates in recent years, this ratio is now up to 1/5. This is a healthy level so the transfer from the General Fund has been eliminated in FY 17/18 to help maintain the increased contingency in the General Fund.

- 1 - Beginning cash on hand: Amount left over from current fiscal year to start the new fiscal year.
- 2 - Prev. levied taxes est. to be received: Delinquent property taxes anticipated to be collected in this fiscal year.
- 3 - Interest: Interest earned on deposits in our checking account as well as our LGIP account.
- 5 - Transfer from General Fund: Because this fund has grown a healthy reserve, increasing each year, this transfer has been reduced for FY 17/18. The reserve should hold steady now at 1/5 of the annual payment but will be supplemented in subsequent budget years as needed by way of General Fund transfer.
- 7 - Taxes estimated to be received: In order to raise the \$56,200 necessary to balance this Fund, \$61,725 will be levied. In this fund, we levy a set dollar amount, rather than a rate; it remains constant from year to year. This amount is separate from the permanent rate levy which appears in the General Fund. We have to subtract a percentage (we use 9%) for taxes that will not be collected this year. Some of that 9% is the 3% discount tax payers receive if they pay all their tax by November 15. The rest is the delinquent taxes which will be paid over the next seven years (see 'Prev. levied taxes est. to be received' above).

### WATER DEBT SERVICE FUND – REQUIREMENTS

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

LB-35				<b>BONDED DEBT</b>		<b>Bond Debt Payments are for:</b>			
				<b>RESOURCES AND REQUIREMENTS</b>		General Obligation Bonds			
				<b>WATER DEBT SERVICE FUND</b>		CITY OF WHEELER			
Historical Data						Budget for Next Year 2017/2018			
Actual		Adopted Budget		<b>DESCRIPTION OF</b>		17/18			
Second Preceding	First Preceding	This Year		<b>RESOURCES AND REQUIREMENTS</b>		Proposed by	Approved by	Adopted by	
Year 14/15	Year 15/16	16/17				Budget Officer	Budget Comm.	City Council	
				<b>RESOURCES</b>					
1	9,376	11,681	13,846	Beginning Cash on Hand		15,295	15,295	15,295	
2	2,500	2,250	2,050	Prev. levied taxes est. to be received		1,800	1,800	1,800	
3	100	150	250	Interest		475	475	475	
4	0	0	0	Misc		0	0	0	
5	3,000	3,000	3,000	Transfer from General Fund		3,000	3,000	3,000	
6	<b>14,976</b>	<b>17,081</b>	<b>19,146</b>	Total Resources, Except Taxes to be Levied		<b>20,570</b>	<b>20,570</b>	<b>20,570</b>	
7	////////	56,200	56,200	Taxes Estimated to be Received		56,200	56,200	56,200	
8	56,200	////////	////////	Taxes Collected in Year Levied					
9	<b>71,176</b>	<b>73,281</b>	<b>75,346</b>	<b>TOTAL RESOURCES</b>		<b>76,770</b>	<b>76,770</b>	<b>76,770</b>	
10					<b>REQUIREMENTS</b>				
11					<b>DEBT SERVICE</b>				
12					<u>Bond Principal Payments</u>				
13					Issue Date Budgeted Payment Date				
15					<u>Bond Interest Payments</u>				
16					Issue Date Budgeted Payment Date				
17	9,445	9,858	10,290	4/28/04, Loan #3	4/28/18	10,740	10,740	10,740	
18	8,238	8,598	8,974	4/28/04, Loan #5	4/28/18	9,367	9,367	9,367	
19	3,897	4,067	4,245	4/28/04, Loan #7	4/28/18	4,431	4,431	4,431	
20	<b>21,580</b>	<b>22,523</b>	<b>23,509</b>	Total Principal		<b>24,538</b>	<b>24,538</b>	<b>24,538</b>	
21					<u>Bond Interest Payments</u>				
22					Issue Date Budgeted Payment Date				
23					Issue Date Budgeted Payment Date				
24	17,534	17,121	16,689	4/28/04, Loan #3	4/28/18	16,239	16,239	16,239	
25	15,356	14,996	14,620	4/28/04, Loan #5	4/28/18	14,227	14,227	14,227	
26	7,255	7,085	6,907	4/28/04, Loan #7	4/28/18	6,721	6,721	6,721	
27	<b>40,145</b>	<b>39,202</b>	<b>38,216</b>	Total Interest		<b>37,187</b>	<b>37,187</b>	<b>37,187</b>	
28					<b>TOTAL DEBT SERVICE</b>		<b>61,725</b>	<b>61,725</b>	<b>61,725</b>
29	<b>61,725</b>	<b>61,725</b>	<b>61,725</b>						
30					Ending balance (prior years)		////////	////////	////////
31	9,451	////////	////////						
32	////////	11,556	13,621	<b>Total Unapprop. Ending Fund Balance</b>		15,045	15,045	15,045	
33	<b>71,176</b>	<b>73,281</b>	<b>75,346</b>	<b>TOTAL REQUIREMENTS</b>		<b>76,770</b>	<b>76,770</b>	<b>76,770</b>	



## 2017/18 BUDGET

### STREET L.I.D. – RESOURCES (page 5)

- 1 - Cash on hand: Amount left over from current fiscal year to start the new fiscal year. Of the original 19 properties in the Local Improvement District (L.I.D.) thirteen have paid their assessments in full, three are current, and three are in arrears. The three accounts that are in arrears are the reason that the available Cash on Hand has diminished over time. This was halted between FY 14/15 and FY 15/16 by the addition of another fully paid assessment but has compounded over the last two fiscal years which has created the need for new transfer line item from the General Fund. The City anticipates that one of the accounts in arrears may be cleared in FY 17/18 with the sale of an assessment property.
- 2 - Interest: Interest earned on deposits in our checking account as well as our LGIP account.
- 3 - Member assessments: The annual assessments anticipated this fiscal year from three current members of the LID who still have balances outstanding.
- 4- Transfer in from General Fund: A small transfer in to maintain the unappropriated ending fund balance at acceptable levels for FY 17/18.

### STREET L.I.D. – REQUIREMENTS

- 13 - Annual loan payment: Annual payment, due December 1, 2017; the interest rate is 5.46%. As of July 1, 2017 the outstanding principal balance on the loan is \$45,435. The original amount of the loan was \$98,438. The final payment is due in 2026.
- 23 - Unappropriated ending fund balance: Estimated amount left in the fund after the annual payment is made.

	LB-10			<b>SPECIAL FUND</b>			
				<b>RESOURCES AND REQUIREMENTS</b>			
				<b>STREET L.I.D. FUND</b>		CITY OF WHEELER	
	Historical Data				Budget for Next Year 2107/2018		
	Actual		Adopted Budget	<b>DESCRIPTION OF</b>			
	Second Preceding	First Preceding	This Year	<b>RESOURCES AND REQUIREMENTS</b>	Proposed by	Approved by	Adopted by
	Year 14/15	Year 15/16	16/17		Budget Officer	Budget Comm.	City Council
				<b>RESOURCES</b>			
1	25,236	25,564	19,839	Cash on hand	18,678	18,678	18,678
2	200	125	130	Interest	130	130	130
3	2,570	1,997	2,000	Member assessments	1,084	1,084	1,084
4				Transfer in from General Fund	3,000	3,000	3,000
5							
6							
7							
8	<b>28,006</b>	<b>27,686</b>	<b>21,969</b>	<b>TOTAL RESOURCES</b>	<b>22,892</b>	<b>22,892</b>	<b>22,892</b>
9							
10				<b>REQUIREMENTS</b>			
11							
12				<b>DEBT SERVICE</b>			
13	7,457	7,457	7,457	Annual loan payment	7,457	7,457	7,457
14	<b>7,457</b>	<b>7,457</b>	<b>7,457</b>	<b>TOTAL DEBT SERVICE</b>	<b>7,457</b>	<b>7,457</b>	<b>7,457</b>
15							
16							
17							
18							
19							
20							
21							
22	20,549	////////	////////	Ending balance (prior years)	////////	////////	////////
23	////////	20,229	14,512	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	15,435	15,435	15,435
24	<b>28,006</b>	<b>27,686</b>	<b>21,969</b>	<b>TOTAL REQUIREMENTS</b>	<b>22,892</b>	<b>22,892</b>	<b>22,892</b>

## 2017/18 BUDGET

### STORM WATER DRAINAGE FUND – RESOURCES (page 6)

- 1 - Available cash on hand: Amount left over from current fiscal year to start the new fiscal year.
- 2 - Interest: Interest earned on deposits in our checking account as well as our LGIP account.
- 5 - Monthly utility fees: As of budget creation, the City has received 96.47% of target revenue for 16/17 with 7.95% of the year remaining. This estimate was made in the 16/17 budget cycle with a target of revenue at 94.17% for FY 16/17; holding that 94% of revenue had been received for the year with 10.13% of the year remaining. Thus estimates for FY17/18 suggest increasing this resource slightly by \$1,190.02 which represents the estimated remaining collections on a pro rata basis for the year. The City also anticipates the inclusion of several new accounts in FY 17/18 with new homes being built in the City. Thus the estimate has been rounded up by roughly \$500 to account for new revenue. The City may also realize an increase if the water rate study recommendations are implemented in FY 17/18.
- 6 - Miscellaneous: All operating funds have a Miscellaneous resource line item.
- 7 - Storm water review fee: Anticipated two new homes.
- 8 - Franchise fees (1/2): Franchise fees are paid by utilities for the use of our rights-of-way. Half of these fees go toward maintenance of the storm water drainage system since it helps preserve the streets and road rights-of-way. The other half goes to the Street Fund. Companies and agencies paying these fees are Charter Communications, Nehalem Telecommunications, Tillamook PUD, and Western Oregon Waste. For FY 16/17 this line item has over-performed as of budget creation, and an estimated total of 2.6% of total receipts is expected to be paid by fiscal year end, putting the revenue source above forecasted revenues. Total receipts received for FY 16/17 were 2.63% above budgeted revenues for FY 16/17 at the time of budget creation. The City can thus optimistically anticipate a 5.2% increase in revenue in this category by year end. The final estimate represents a conservative increase of 3.8% over FY 16/17.

LB-20			RESOURCES					
			STORM WATER DRAINAGE FUND			CITY OF WHEELER		
Historical Data			Budget for Next Year 2017/2018					
Actual		Adopted Budget						
Second Preceding	First Preceding	This Year			Proposed by	Approved by	Adopted by	
Year 14/15	Year 15/16	16/17			Budget Officer	Budget Comm.	City Council	
RESOURCE DESCRIPTION								
1	29,497	26,687	20,336		Available cash on hand	17,309	17,309	17,309
2	50	100	100		Interest	120	120	120
3								
4					<b>Other Resources</b>			
5	14,585	14,600	14,600		Monthly utility fees	15,200	15,200	15,200
6	0	0	0		Miscellaneous	0	0	0
7	150	150	150		Stormwater review fee (2 x \$75)	150	150	150
8	11,140	12,250	12,500		Franchise fees (1/2)	13,000	13,000	13,000
9								
10								
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21								
22								
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32								
33								
34								
35								
36	<b>55,422</b>	<b>53,787</b>	<b>47,686</b>		<b>TOTAL RESOURCES</b>	<b>45,779</b>	<b>45,779</b>	<b>45,779</b>

## 2017/18 BUDGET

### STORM WATER DRAINAGE FUND – REQUIREMENTS (page 7)

#### PERSONAL SERVICES:

1 - Public Works Tech: 25% of the pay for the Public Works Tech's time, including a 1.9% cost of living increase July 1 (based on 2017 Q3, Q4, and 2018 Q1 Consumer Price Index inflation rate forecast average). The public works tech is also being granted a 3.0% performance raise for FY 17/18.

2,3,4,5,6,7 - Payroll expenses: Payroll costs and employee benefits for the Public Works Tech. The payroll costs are Social Security, Medicare, State unemployment insurance, and workers comp insurance. The benefits are health, dental, vision, life insurance (total of 4.54% increase of FY 17/18), AD&D insurance, and PERS retirement for the Public Works Tech.

- Health cost will remain at the 2017 increase of 2.8% over 2016 for the first 6 months of the FY, and increase by 6.2% for the second half of the FY.
- Dental cost will be remaining flat for the first half of the FY in accordance with the budgeted 5.4% increase beginning in calendar year 2017. These costs will increase in the first half of calendar year 2018 by 2.8%
- Vision cost will remain flat for the first 6 months of the year and will increase by 2.2 % for the second 6 months of the FY.
- Medicare cost is based off an estimate of 1.45% of gross pay for the Public Works Tech.
- Social Security cost is calculated at 6.2% of total wage level for the Public Works Tech.
- State Unemployment Insurance is a marginal item and budgeted accordingly under "Unemployment".
- Misc. Payroll Expenses are forecasted to remain flat for 17/18 and Workers Compensation will be increasing 7.5% over 16/17 levels. The City expects to receive a quarterly discount in 17/18. Estimating at 16/17 levels though to build in margin for potential of full assessment at \$761.00 in 17/18.
- Employee Retirement: This line item was adjusted from 6% in FY 14/15 to 12.6% in accordance with State requirements for FY 15/16. For FY 16/17 the rate was set at 12.46% of gross salary and has been adjusted to 15.75% for FY 17/18.

#### MATERIALS AND SERVICES:

- 12 - Regular oper/maint: Expenses for fuel and maintenance, vehicles and equipment, materials, and general operating expenses. This is being maintained based on past utilization.
- 13- Admin fee to General Fund: The General Fund pays for the administration of the Storm Water Department. This entails staff time from both the Office Manager and the City Manager. This is being maintained at FY 16/17 levels based on current year utilization.
- 14 - Contract maintenance/services: For work the City has to contract out to have done, for equipment rental, or for temporary labor. This is being retained based on past performance.
- 15 - Engineering services: For any City Engineer fees. This is being retained for flexibility within the fund.
- 16 - Minor equipment: All operating funds have a line item for minor equipment. This is being retained for flexibility within the fund.
- 17 - Temp Utility Worker: For summer help maintaining storm drains. Estimated \$18.00 per hour total cost during the period between May and October. Additional cost in the Street Fund, Water Fund, and Park Fund.

**CAPITAL OUTLAY:**

21 – Misc. capital projects: This line item will be used for any small projects that become necessary, outside those in the Master Plan and has been reduced in FY 17/18 based on past performance.

**TRANSFERRED TO OTHER FUNDS:**

26 - Transfer to PW Equip Reserve Fund: This is an annual transfer to build up this fund. As the PW Equip Reserve Fund is performing well, this transfer has been temporarily cut in FY 17/18 to help maintain operating contingency in the Storm Water Drainage Fund.

27 - Transfer to Storm Water Cap Imp Fund: \$5,000 is transferred this year, to maintain a healthy contingency and for Storm Water Master Plan projects.

28 - Transfer to Buildings Reserve Fund: This is an annual transfer. It has been temporarily eliminated in FY 17/18 based on priorities between the two funds.

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

	LB-30			<b>REQUIREMENTS SUMMARY</b>			Page 7
				<b>STORM WATER DRAINAGE FUND</b>		<b>CITY OF WHEELER</b>	
	Historical Data				Budget for Next Year 2017/2018		
	Actual		Adopted Budget				
	Second Preceding	First Preceding	This Year		Proposed by	Approved by	Adopted by
	Year 14/15	Year 15/16	16/17	<b>REQUIREMENT DESCRIPTION</b>	Budget Officer	Budget Comm.	City Council
				<b>PERSONAL SERVICES</b>			
1	12,198	13,390	13,578	Public Works Tech (25%)	14,244	14,244	14,244
2	403	363	761	Payroll Expenses Misc (WC)	761	761	761
3	732	1,669	1,692	Employee Retirement	2,244	2,244	2,244
4	1,805	1,925	2,107	Insurance	2,099	2,099	2,099
5	177	195	197	Medicare	207	207	207
6	756	830	842	Social Security	884	884	884
7	5	5	5	Unemployment	5	5	5
8	3,878	4,987	5,604	Payroll Expenses Total	6,200	6,200	6,200
9	<b>16,076</b>	<b>18,377</b>	<b>19,182</b>	<b>TOTAL PERSONAL SERVICES</b>	<b>20,444</b>	<b>20,444</b>	<b>20,444</b>
10							
11				<b>MATERIALS AND SERVICES</b>			
12	1,500	1,400	1,300	Regular oper/maint	1,300	1,300	1,300
13	3,600	3,744	3,744	Admin fee to General Fund	3,744	3,744	3,744
14	500	500	500	Contract maintenance/services	500	500	500
15	500	500	500	Engineering services	500	500	500
16	500	500	500	Minor equipment	500	500	500
17	1,500	1,500	1,500	Temp Utility Worker	1,500	1,500	1,500
18	<b>8,100</b>	<b>8,144</b>	<b>8,044</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>8,044</b>	<b>8,044</b>	<b>8,044</b>
19							
20				<b>CAPITAL OUTLAY</b>			
21	2,500	2,500	2,500	Misc capital projects	1,500	1,500	1,500
22							
23	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
24							
25				<b>TRANSFERRED TO OTHER FUNDS</b>			
26	1,000	1,000	1,000	Transfer to PW Equip Reserve Fd	0	0	0
27	6,000	6,000	6,000	Transfer to Strm Water Cap Imp Fd	5,000	5,000	5,000
28	1,000	1,000	500	Transfer to Buildings Reserve Fund	0	0	0
29	<b>8,000</b>	<b>8,000</b>	<b>7,500</b>	<b>TOTAL TRANSFERS</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
30							
31	<b>20,746</b>	<b>16,766</b>	<b>10,460</b>	<b>OPERATING CONTINGENCY</b>	<b>10,791</b>	<b>10,791</b>	<b>10,791</b>
32							
33	0	////////	////////	Ending balance (prior years)	////////	////////	////////
34	////////	0	0	<b>Unappropriated ending fund balance</b>	0	0	0
35	<b>55,422</b>	<b>53,787</b>	<b>47,686</b>	<b>TOTAL REQUIREMENTS</b>	<b>45,779</b>	<b>45,779</b>	<b>45,779</b>

## 2017/18 BUDGET

### STORM WATER CAPITAL IMPROVEMENTS FUND – RESOURCES (page 8)

- 1 - Cash on hand: Amount left over from the current fiscal year to start the new fiscal year.
- 2 - Interest: Interest earned on deposits in our checking account as well as our LGIP account based on performance year to date.
- 3 - Transferred IN from Strm. Wtr. Drainage Fd: This transfer covers Master Plan project expenditures and helps maintain contingency. It was reduced for FY 17/18 due to increased need in the Strm. Wtr. Drainage Fd.
- 4 - SDCs (1 x \$1,213): System Development Charges (SDCs) for estimated two new homes this year.
- 5 - Miscellaneous: Most funds have a Miscellaneous resource line item.
- 6 - FEMA Hazard Mitigation Funds: This was a new line item for FY 16/17 to account for FEMA Hazard Mitigation Grant Funds if received by the City for Storm Water projects, based on current year Hazard Mitigation Grant Fund application.
- 7 – City Storm Water Project Funds: This was a new line item for FY 16/17 to account for the potential requirement for funding to cover City Storm Water projects if the City receives FEMA Hazard Mitigation Grant funding. This amount represents the 25 % that the City will need to contribute towards the projects, with a small 3.9% contingency built in. These funds may come in the form of Federal, State, and or County assistance, in addition to local assistance, or bonded debt.

### STORM WATER CAPITAL IMPROVEMENTS FUND – REQUIREMENTS CAPITAL OUTLAY:

- 15 – Master Plan Projects: Funding for projects identified in the Storm Water Master Plan. Funding for master plan projects formerly expended in the Storm Water Drainage Fund has been moved here. The City aspires to gain FEMA Hazard Mitigation Grant funding for FY 17/18, and other funds to complete Storm Water projects.
- 23 - OPERATING CONTINGENCY: Funds for unanticipated expenditures.



	LB-10			<b>SPECIAL FUND</b>					
				<b>RESOURCES AND EXPENDITURES</b>					
				<b>STORM WATER CAPITAL IMPROVEMENTS FUND</b>			CITY OF WHEELER		
	Historical Data					Budget for Next Year 2017/2018			
	Actual		Adopted Budget	<b>DESCRIPTION OF</b>					
	Second Preceding	First Preceding	This Year	<b>RESOURCES AND REQUIREMENTS</b>			Proposed by	Approved by	Adopted by
	Year 14/15	Year 15/16	16/17				Budget Officer	Budget Comm.	City Council
				<b>RESOURCES</b>					
1	2,721	8,317	14,396	Cash on hand		17,479	17,479	17,479	
2	20	40	80	Interest		190	190	190	
3	6,000	6,000	6,000	Transferred IN from Strm Wtr Drnage Fd		5,000	5,000	5,000	
4	2,426	2,426	2,426	SDCs (2 x 1,213)		2,426	2,426	2,426	
5	10	10	10	Miscellaneous		10	10	10	
6			520,000	FEMA Hazard Mitigation Funds		520,000	520,000	520,000	
7			180,000	City Storm Water Project Funds		180,000	180,000	180,000	
8									
9									
10	<b>11,177</b>	<b>16,793</b>	<b>722,912</b>	<b>TOTAL RESOURCES</b>		<b>725,105</b>	<b>725,105</b>	<b>725,105</b>	
11									
12				<b>REQUIREMENTS</b>					
13									
14				<b>CAPITAL OUTLAY</b>					
15	6,000	0	700,000	Master Plan Projects		700,000	700,000	700,000	
16	<b>6,000</b>	<b>0</b>	<b>700,000</b>	<b>TOTAL CAPITAL OUTLAY</b>		<b>700,000</b>	<b>700,000</b>	<b>700,000</b>	
17									
18									
19									
20									
21									
22									
23		<b>16,793</b>	<b>22,912</b>	<b>OPERATING CONTINGENCY</b>		<b>25,105</b>	<b>25,105</b>	<b>25,105</b>	
24									
25	5,177	////////	////////	Ending balance (prior years)		////////	////////	////////	
26	////////	0	0	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>		0	0	0	
27	<b>11,177</b>	<b>16,793</b>	<b>722,912</b>	<b>TOTAL REQUIREMENTS</b>		<b>725,105</b>	<b>725,105</b>	<b>725,105</b>	

## 2017/18 BUDGET

### STREET FUND – RESOURCES (page 9)

- 1 - Available cash on hand: Amount left over from current fiscal year to start the new fiscal year.
- 2 - Prev. levied taxes est. to be received: Delinquent property taxes anticipated to be collected in this fiscal year; estimate based on history.
- 3 - Interest: Interest earned on deposits in our checking account as well as our LGIP account based on performance year to date.
- 4 - Transfer from General Fund: This transfer has been reduced in this budget in order to retain additional operating funds in the General Fund. The Street Fund has a healthy cash balance.
- 5 – Transfer in from Building Reserve Fund: This was a new line item for FY 16/17 to cover any improvements to pavement areas associated with City Hall. As the work commenced in the end of FY 16/17 it is being held over for FY 17/18.
- 6 – FEMA Public Assistance Funds: This was a new line item for FY 16/17 that anticipates FEMA PA funds for street projects following the 2015 storm event.
- 7 - State gasoline tax: Calculation based on FY 16/17 and FY 17/18 performance.
- 8 - Miscellaneous: All operating funds have a Miscellaneous resource line item.
- 9 - Franchise fees (1/2): Franchise fees are paid by utilities for the use of our rights-of-way. Half of these fees go toward maintenance of the storm water drainage system since it helps preserve the streets and road rights-of-way. The other half goes to the Street Fund. Companies and agencies paying these fees are Charter Communications, Nehalem Telecommunications, Tillamook PUD, and Western Oregon Waste. For FY 16/17 this line item has over-performed as of budget creation, and an estimated total of 2.6% of total receipts is expected to be paid by fiscal year end, putting the revenue source above forecasted revenues. Total receipts received for FY 16/17 were .62% above budgeted revenues for FY 16/17 at the time of budget creation. The City can thus optimistically anticipate a 3.22% increase in revenue in this category by year end. The final estimate represents a conservative increase of 1.9% over FY 16/17.
- 10 - City business licenses: Estimate based on review of current licensed businesses, and the known businesses that will return in FY 17/18 (62) and calculated to 44%; the other 56% are deposited into the General Fund.
- 11 – ODOT offers a Special Cities Allotment grant each year for smaller cities with street repair needs. The maximum amount of each grant is now \$50,000. Applications are due by August 1. We can use our street inventory and traffic counts to identify a

suitable street segment.

LB-20			RESOURCES				
			STREET FUND		CITY OF WHEELER		
Historical Data			Budget for Next Year 2017/2018				
Actual		Adopted Budget					
Second Preceding	First Preceding	This Year		Proposed by	Approved by	Adopted by	
Year 14/15	Year 15/16	16/17		Budget Officer	Budget Comm.	City Council	
				RESOURCE DESCRIPTION			
1	82,251	70,701	69,148	Available cash on hand	75,809	75,809	75,809
2	50	10	5	Prev. levied taxes est. to be received	5	5	5
3	300	300	350	Interest	550	550	550
4	3,000	0	0	Transferred IN from General Fund	0	0	0
	0	0	7,500	Transferred IN from Building Reserve Fund	13,371	13,371	13,371
	0	0	30,000	FEMA Public Assistance Funds	30,000	30,000	30,000
5							
6				<b>Other Resources</b>			
7	24,000	23,500	23,750	State gasoline tax	24,200	24,200	24,200
8	50	50	50	Miscellaneous	50	50	50
9	11,140	12,250	12,750	Franchise fees (1/2)	13,000	13,000	13,000
10	1,500	1,400	1,745	City business licenses (1/2)	1,635	1,635	1,635
11	50,000	50,000	50,000	ODOT SCA paving grant	50,000	50,000	50,000
12							
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38							
39	<b>172,291</b>	<b>158,211</b>	<b>195,298</b>	<b>TOTAL RESOURCES</b>	<b>208,620</b>	<b>208,620</b>	<b>208,620</b>

## 2017/18 BUDGET

### PERSONAL SERVICES:

1 - Public Works Tech: 25% of the pay for the Public Works Tech's time, including a 1.9% cost of living increase July 1 (based on 2017 Q3, Q4, and 2018 Q1 Consumer Price Index inflation rate forecast average). The public works tech is also being granted a 3.0% performance raise for FY 17/18.

2,3,4,5,6,7 - Payroll expenses: Payroll costs and employee benefits for the Public Works Tech. The payroll costs are Social Security, Medicare, State unemployment insurance, and workers comp insurance. The benefits are health, dental, vision, life insurance (total of 4.54% increase of FY 17/18), AD&D insurance, and PERS retirement for the Public Works Tech.

- Health cost will remain at the 2017 increase of 2.8% over 2016 for the first 6 months of the FY, and increase by 6.2% for the second half of the FY.
- Dental cost will be remaining flat for the first half of the FY in accordance with the budgeted 5.4% increase beginning in calendar year 2017. These costs will increase in the first half of calendar year 2018 by 2.8%
- Vision cost will remain flat for the first 6 months of the year and will increase by 2.2 % for the second 6 months of the FY.
- Medicare cost is based off an estimate of 1.45% of gross pay for the Public Works Tech.
- Social Security cost is calculated at 6.2% of total wage level for the Public Works Tech.
- State Unemployment Insurance is a marginal item and budgeted accordingly under "Unemployment".
- Misc. Payroll Expenses are forecasted to remain flat for 17/18 and Workers Compensation will be increasing 7.5% over 16/17 levels. The City expects to receive a quarterly discount in 17/18. Estimating at 16/17 levels though to build in margin for potential of full assessment at \$761.00 in 17/18.
- Employee Retirement: This line item was adjusted from 6% in FY 14/15 to 12.6% in accordance with State requirements for FY 15/16. For FY 16/17 the rate was set at 12.46% of gross salary and has been adjusted to 15.75% for FY 17/18.

### MATERIALS AND

SERVICES: See next page

### CAPITAL OUTLAY:

18 - ODOT offers a Special Cities Allotment grant each year for smaller cities with street repair needs. The maximum amount of each grant is now \$50,000. Applications are due by August 1. We can use our street inventory and traffic counts to identify a suitable street segment.

19 – Misc. Capital Projects: Any street repair projects other than SCA projects. This has been increased to account for possible City Hall street surface improvements in FY 16/17 that may be held over to FY 17/18.

20 – FEMA Public Assistance Projects: This was a new line item introduced for FY 16/17 to account for any funds received from FEMA Public Assistance, and subsequent projects to City streets following the 2015 storm event.

### TRANSFERRED TO OTHER FUNDS:

24 - Transfer to PW Equip Reserve Fund: This is an annual transfer to build up this fund, but has been reduced in FY 17/18 to maintain operating contingency.

25 - Transfer to Buildings Reserve Fund: This is an annual transfer to build up this fund, but has been reduced in FY 17/18 to build operating contingency.

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

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

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

	LB-30			<b>REQUIREMENTS SUMMARY</b>			
				<b>STREET FUND</b>			CITY OF WHEELER
	Historical Data				Budget for Next Year 2017/2018		
	Actual		Adopted Budget				
	Second Preceding	First Preceding	This Year		Proposed by	Approved by	Adopted by
	Year 14/15	Year 15/16	16/17	<b>REQUIREMENTS DESCRIPTION</b>	Budget Officer	Budget Comm.	City Council
				<b>PERSONAL SERVICES</b>			
	12,198	13,390	13,578	Public Works Tech (25%)	14,244	14,244	14,244
1	403	363	761	Payroll Expenses Misc (WC)	761	761	761
2	732	1,668	1,692	Employee Retirement	2,244	2,244	2,244
3	1,805	1,924	2,107	Insurance	2,099	2,099	2,099
4	177	195	197	Medicare	207	207	207
5	756	830	842	Social Security	884	884	884
6	5	5	5	Unemployment	5	5	5
7	3,878	4,985	5,604	Payroll Expenses Total	6,200	6,200	6,200
8	<b>16,076</b>	<b>18,375</b>	<b>19,182</b>	<b>TOTAL PERSONAL SERVICES</b>	<b>20,444</b>	<b>20,444</b>	<b>20,444</b>
9							
10	////////	////////	////////	<b>MATERIALS AND SERVICES</b>	////////	////////	////////
11				SEE ATTACHED DETAIL			
12							
13	<b>23,650</b>	<b>23,270</b>	<b>23,090</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>23,090</b>	<b>23,090</b>	<b>23,090</b>
14							
15							
16				<b>CAPITAL OUTLAY</b>			
17	50,000	50,000	50,000	ODOT SCA paving grant	50,000	50,000	50,000
18	20,000	20,000	27,500	Misc. capital projects	27,500	27,500	27,500
19			30,000	FEMA Public Assistance Projects	30,000	30,000	30,000
20	<b>70,000</b>	<b>70,000</b>	<b>107,500</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>107,500</b>	<b>107,500</b>	<b>107,500</b>
21							
22				<b>TRANSFERRED TO OTHER FUNDS/DEBT</b>			
23	2,000	0	0	Transfer to PW Equip Reserve Fund	0	0	0
24	3,000	0	0	Transfer to Buildings Reserve Fund	0	0	0
25	5,000	5,000	5,000	Transfer to Park Fund	5,000	5,000	5,000
26	3,255	0	0	OECCD loan A06019 payment	0	0	0
27	<b>13,255</b>	<b>5,000</b>	<b>5,000</b>	<b>TOTAL TRANSFERS / DEBT</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
28							
29							
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31							
32							
33							
34		<b>41,566</b>	<b>40,526</b>	<b>OPERATING CONTINGENCY</b>	<b>52,586</b>	<b>52,586</b>	<b>52,586</b>
35							
36	49,310	////////	////////	Ending balance (prior years)	////////	////////	////////
37	////////	0	0	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	0	0	0
38	<b>172,291</b>	<b>158,211</b>	<b>195,298</b>	<b>TOTAL REQUIREMENTS</b>	<b>208,620</b>	<b>208,620</b>	<b>208,620</b>

## 2017/18 BUDGET

### STREET FUND - MATERIALS AND SERVICES (page 11)

- 1 - Regular oper./maint.: Expenses for fuel and maintenance, vehicles and equipment, materials, and general operating expenses. This is maintained at FY 16/17 levels based on line item performance.
- 2 - Street lights: State gasoline tax income covers this expenditure. This was reduced originally in FY 16/17 based on calculation of performance at 96% of last year's appropriation. This was rounded up 1% for budget functionality.
- 3 - Engineering: For any needed engineering on street projects. This has been maintained at historic funding levels for flexibility in the fund.
- 4 - Contract maintenance/services: For work the City has to contract out to have done, or equipment rental, including temporary labor. This has been kept at a slightly reduced level for FY 17/18 based on past performance and need.
- 5 - Emergency maintenance: For repair of storm or other kind of damage. This has been maintained at historic funding levels for flexibility in the fund.
- 6 - 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.
- 7 - Downtown maintenance: Replacement of light fixtures and minor maintenance items which are covered by the City business license fees. This has been maintained at historic funding levels for flexibility in the fund.
- 8 - Street sign project: These funds are available for installation of signs or other traffic/parking management materials. This has been maintained at 50% increase for FY 17/18 due to anticipated needs.
- 9 - Admin fee to General Fund: The General Fund pays for the administration of the Street Department. This entails staff time from both the Office Assistant and the City Manager. This was kept at FY 16/17 levels based on performance and need.
- 10 - Temp Utility Worker: For summer help maintaining streets. Estimated \$18.00 per hour total cost during the period between May and October. See Storm Water Drainage Fund, Water Fund, and Park Fund for additional cost.



	LB-31				<b>DETAILED REQUIREMENTS</b>			Page 11
								CITY OF WHEELER
					<b>STREET FUND - MATERIALS &amp; SERVICES</b>			
	Historical Data					Budget for Next Year 2017/2018		
	Actual		Adopted Budget			Approved by	Adopted by	
	Second Preceding	First Preceding	This Year		Proposed by	Budget Comm.	City Council	
	Year 14/15	Year 15/16	16/17		Budget Officer			
					<b>REQUIREMENTS DESCRIPTION</b>			
					<b>MATERIALS AND SERVICES</b>			
1	4,000	3,500	3,500	Regular oper/maint	3,500	3,500	3,500	
2	4,900	4,980	4,800	Street lights	4,800	4,800	4,800	
3	750	750	750	Engineering	750	750	750	
4	4,000	4,000	3,500	Contract maintenance/services	3,500	3,500	3,500	
5	1,000	1,000	1,000	Emergency maintenance	1,000	1,000	1,000	
6	1,000	1,000	1,000	Minor equipment	1,000	1,000	1,000	
7	500	500	500	Downtown maintenance	500	500	500	
8	1,000	1,000	1,500	Street sign project	1,500	1,500	1,500	
9	1,000	1,040	1,040	Admin fee to General Fund	1,040	1,040	1,040	
10	5,500	5,500	5,500	Temp Utility Worker	5,500	5,500	5,500	
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34								
35	<b>23,650</b>	<b>23,270</b>	<b>23,090</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>23,090</b>	<b>23,090</b>	<b>23,090</b>	

## 2017/18 BUDGET

### WATER FUND – RESOURCES (page 12)

- 1 - Available cash on hand: Amount left over from current fiscal year to start the new fiscal year.
- 2 - Interest: Interest earned on deposits in our checking account as well as our LGIP account.
- 7 - Water usage fees: Based on previous years' returns at 95% of anticipated collection with the forecast of \$10,402.00 in back receipts to be collected for FY 16/17. This levies a forecasted amount of \$124,886, rounded to \$123,000 for budget functionality.
- 8 - Change of account fees: The City charges \$15 to change ownership of a water account on its records. Based on FY 16/17 performance the City anticipates a potential continuance of real estate transactions within the City resulting in an increase for FY 17/18.
- 9 - Miscellaneous: All operating funds have a Miscellaneous resource line item.
- 10 - Connection fees: Estimated two new homes in the City.
- 11 - Permit & review fees: Fees to cover any City Engineer review of plans.

LB-20				<b>RESOURCES</b>			
				<b>WATER FUND</b>		<b>CITY OF WHEELER</b>	
	Historical Data				Budget for Next Year 2017/2018		
	Actual		Adopted Budget				
	Second Preceding	First Preceding	This Year		Proposed by	Approved by	Adopted by
	Year 14/15	Year 15/16	16/17	<b>RESOURCE DESCRIPTION</b>	Budget Officer	Budget Comm.	City Council
1	61,185	60,066	69,250	Available cash on hand	82,364	82,364	82,364
2	100	375	330	Interest	500	500	500
3							
4							
5							
6				<b>Other Resources</b>			
7	121,000	123,000	121,000	Water usage fees	123,000	123,000	123,000
8	150	120	150	Change of account fees	200	200	200
9	100	100	100	Miscellaneous	100	100	100
10	500	500	500	Connection fees (2 x 250)	500	500	500
11	450	450	450	Permit & review fees	450	450	450
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35							
36	<b>183,485</b>	<b>184,611</b>	<b>191,780</b>	<b>TOTAL RESOURCES</b>	<b>207,114</b>	<b>207,114</b>	<b>207,114</b>

2017/18  
BUDGET

WATER FUND – EXPENDITURES (page 13)

PERSONAL SERVICES:

1 - Public Works Tech: 35% of the pay for the Public Works Tech's time, including a 1.9% cost of living increase July 1 (based on 2017 Q3, Q4, and 2018 Q1 Consumer Price Index inflation rate forecast average). The public works tech is also being granted a 3.0% performance raise for FY 17/18.

2,3,4,5,6,7 - Payroll expenses: Payroll costs and employee benefits for the Public Works Tech. The payroll costs are Social Security, Medicare, State unemployment insurance, and workers comp insurance. The benefits are health, dental, vision, life insurance (total of 4.54% increase of FY 17/18), AD&D insurance, and PERS retirement for the Public Works Tech.

- Health cost will remain at the 2017 increase of 2.8% over 2016 for the first 6 months of the FY, and increase by 6.2% for the second half of the FY.
- Dental cost will be remaining flat for the first half of the FY in accordance with the budgeted 5.4% increase beginning in calendar year 2017. These costs will increase in the first half of calendar year 2018 by 2.8%
- Vision cost will remain flat for the first 6 months of the year and will increase by 2.2 % for the second 6 months of the FY.
- Medicare cost is based off an estimate of 1.45% of gross pay for the Public Works Tech.
- Social Security cost is calculated at 6.2% of total wage level for the Public Works Tech.
- State Unemployment Insurance is a marginal item and budgeted accordingly under "Unemployment".
- Misc. Payroll Expenses are forecasted to remain flat for 17/18 and Workers Compensation will be increasing 7.5% over 16/17 levels. The City expects to receive a quarterly discount in 17/18. Estimating at 16/17 levels though to build in margin for potential of full assessment at \$761.00 in 17/18.
- Employee Retirement: This line item was adjusted from 6% in FY 14/15 to 12.6% in accordance with State requirements for FY 15/16. For FY 16/17 the rate was set at 12.46% of gross salary and has been adjusted to 15.75% for FY 17/18.

MATERIALS AND SERVICES: See next page.

CAPITAL OUTLAY:

18 – Misc. capital projects: No capital projects planned for FY 17/8.

TRANSFERRED TO OTHER FUNDS:

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

23 - Transfer to PW Equip Reserve Fund: This is an annual transfer to build up this fund. This has been reduced as of FY 16/17 as City priorities are higher in the Water Fund.

24 - Transfer to Buildings Reserve Fund: This is an annual transfer to build up this fund. It has been reduced to 16.6% of its normal transfer amount as contingency maintenance in the Water Fund is a higher priority for FY 17/18.

25. Transfer to Park Fund: This is a new line item created to facilitate any water related requirements for City Park areas.

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

LB-30				<b>REQUIREMENTS SUMMARY</b>			Page 13
				<b>WATER FUND</b>		CITY OF WHEELER	
	Historical Data				Budget for Next Year 2017/2018		
	Actual		Adopted Budget				
	Second Preceding	First Preceding	This Year		Proposed by	Approved by	Adopted by
	Year 14/15	Year 15/16	16/17	<b>REQUIREMENTS DESCRIPTION</b>	Budget Officer	Budget Comm.	City Council
1				PERSONAL SERVICES			
2	17,077	18,746	19,009	Public Works Tech (35%)	19,941	19,941	19,941
3	564	508	1,065	Misc. Payroll expenses (WC)	1,066	1,066	1,066
4	1,025	2,336	2,369	Employee Retirement	3,141	3,141	3,141
5	2,527	2,718	2,951	Insurance	2,938	2,938	2,938
6	250	272	276	Medicare	290	290	290
7	1,058	1,162	1,179	Social Security	1,237	1,237	1,237
8	5	5	5	Unemployment	5	5	5
9	5,429	7,001	7,845	Total Payroll Expenses	8,677	8,677	8,677
10	<b>22,506</b>	<b>25,747</b>	<b>26,854</b>	<b>TOTAL PERSONAL SERVICES</b>	<b>28,618</b>	<b>28,618</b>	<b>28,618</b>
11							
12	////////	////////	////////	MATERIALS AND SERVICES	////////	////////	////////
13				SEE ATTACHED DETAIL			
14							
15	<b>94,115</b>	<b>103,222</b>	<b>99,743</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>103,994</b>	<b>103,994</b>	<b>103,994</b>
16							
17				CAPITAL OUTLAY			
18							
19	0	0	0	Misc capital projects	0		
20	<b>0</b>	<b>0</b>	<b>0</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>
21							
22				TRANSFERRED TO OTHER FUNDS			
23	5,000	2,000	2,000	Transfer to Water Cap. Imp. Fund	2,000	2,000	2,000
24	3,000	3,000	1,000	Transfer to PW Equip Reserve Fd	1,000	1,000	1,000
25	15,000	7,500	2,500	Transfer to Buildings Reserve Fund	2,500	2,500	2,500
26		1,500	1,500	Transfer to Park Fund	1,500	1,500	1,500
27	<b>23,000</b>	<b>14,000</b>	<b>7,000</b>	<b>TOTAL TRANSFERS</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
28							
29							
30							
31							
32							
33							
34		<b>41,642</b>	<b>58,183</b>	<b>OPERATING CONTINGENCY</b>	<b>67,502</b>	<b>67,502</b>	<b>67,502</b>
35							
36	43,864		////////	Ending balance (prior years)	////////	////////	////////
37	////////	////////	0	Unappropriated ending fund balance	0	0	0
38	<b>183,485</b>	<b>184,611</b>	<b>191,780</b>	<b>TOTAL REQUIREMENTS</b>	<b>207,114</b>	<b>207,114</b>	<b>207,114</b>

2017/18  
BUDGET

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

- 2 - Regular oper./maint.: Expenses for fuel and maintenance, vehicles and equipment, materials, and general operating expenses. Maintaining at FY 16/17 levels based on current year performance.
- 3 - Testing: For testing supplies and required monthly and other periodic water tests done at a lab. Increasing for FY 17/18 based on continual \$384 annual testing costs, and major testing set at \$266 for lead and copper.
- 4 - Utilities: Electricity building and reservoirs, two phone lines for the computer, and the cell phone. FY 17/18 estimate based off of annual forecasted use at \$3,703, increased by 6.8% for contingency based on historical fluctuations.
- 5- Dept. mtgs./classes: For meetings and classes for the Public Works Superintendent. This was reduced based off of FY 15/16 and FY 16/17 performance.
- 6 - Contract maintenance/services: For work the City has to contract out to have done, for equipment rental, or for temporary labor. Maintaining at FY 16/17 levels based on past performance.
- 7 - Engineering: For any engineering for minor water projects. Maintaining at FY 16/17 levels for work that was not done in current budget cycle.
- 8 - Emergency maintenance: For any emergency work the City has to do that requires using outside contractors.
- 9 - Minor equipment: All operating funds have a line item for minor equipment.
- 10 - RR crossing fees: Annual fees for the water main crossings at Spruce and Rorvik, \$127.50 each. 3% increase for FY 17/18.
- 11 - Admin fee to General Fund: This is a payment to the General Fund for Administrative Services performed by that Fund. It includes 10% of the City Manager's pay and benefits; 50% of the Office Manager's pay and benefits; 50% of Office Supplies, Audit, and City Hall utilities; and a share of the cost of a financial software package Maintenance/Support. It has been increased in FY 17/18 to account for anticipated increases in administrative overhead with water billing with the anticipated introduction of the water rate survey study.
- 12 - Well operations & maintenance: We pay some of the expenses, such as water testing, and Manzanita pays most. We also have an agreement with Manzanita that has its staff doing the majority of the work. In February we compare what we have both spent and how much we owe based on the formulas in the agreement. We have owed Manzanita in all past years. This has been reduced by 6% based on FY 15/16 performance and maintained into FY 17/18.
- 13 - Water Billing Software Maintenance / Update Fee: Necessary for the ongoing use and updates of our water billing system. This increases an average of \$65.00 per year for the last four fiscal years. This was added to the actual cost of \$1023.00 for FY 16/17.
- 14 - Temp. Utility Worker: For summer help maintaining the water system. Estimated \$18.00 per hour total cost during the period between May and October. See Storm Water Drainage Fund, Street Fund, and Park Fund for additional cost.
- 15 - Remote computer backup: Off-site backup of all City hard drives. This is set at \$120 monthly and then split between the General

Fund and Water Fund.

- 16 – Postage meter and supplies: Lease fees for postage meter, and funds for postage. Estimated to be at \$720 based on vendor rates for the year.
- 17. - Legal: The City may require legal consultation with water related matters during FY 17/18. These are anticipated to be contractual in nature and thus the expenditure has been reduced for FY 17/18.



	LB-31			<b>DETAILED REQUIREMENTS</b>			CITY OF WHEELER
				<b>WATER FUND - MATERIALS &amp; SERVICES</b>			Page 14
	Historical Data				Budget for Next Year 2017/2018		
	Actual		Adopted Budget				
	Second Preceding	First Preceding	This Year		Proposed by	Approved by	Adopted by
	Year 14/15	Year 15/16	16/17	<b>REQUIREMENTS DESCRIPTION</b>	Budget Officer	Budget Comm.	City Council
1							
2				<b>MATERIALS AND SERVICES</b>			
3	5,000	7,000	7,000	Regular oper/maint	7,000	7,000	7,000
4	1,200	500	500	Testing	650	650	650
5	3,500	3,975	3,975	Utilities	3,975	3,975	3,975
6	1,000	500	500	Dept. mtgs/classes	500	500	500
7	7,000	6,000	6,000	Contract maintenance/services	6,000	6,000	6,000
8	1,000	2,000	2,000	Engineering	2,000	2,000	2,000
9	1,000	1,000	1,000	Emergency maintenance	1,000	1,000	1,000
10	1,000	1,000	1,000	Minor equipment	1,000	1,000	1,000
11	239	247	255	RR crossing fees	261	261	261
12	52,000	54,600	54,600	Admin fee to General Fund	58,600	58,600	58,600
13	15,240	17,000	16,000	Well operations & maintenance	16,000	16,000	16,000
14	866	940	993	Water billing software maint./update fee	1,088	1,088	1,088
15	3,500	3,500	3,500	Temp Utility Worker	3,500	3,500	3,500
16	730	720	720	Remote computer backup	720	720	720
17	840	740	700	Postage Meter and Supplies (50%)	700	700	700
18		3,500	1,000	Legal	1,000	1,000	1,000
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36	<b>94,115</b>	<b>103,222</b>	<b>99,743</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>103,994</b>	<b>103,994</b>	<b>103,994</b>

## 2017/18 BUDGET

### WATER CAPITAL IMPROVEMENTS FUND – RESOURCES (page 15)

- 1 - Available cash on hand: Amount left over from current fiscal year to start the new fiscal year.
- 2 - Interest: Interest earned on deposits in our checking account as well as our LGIP account based on performance year to date.
- 3 - Transfer from Water Fund: As the Water Capital Improvement Fund is better funded for the long term progression of City solvency, this transfer has been maintained at the reduced transfer established in FY 15/16.
- 4 – Water Account Capital Improvement Surcharge: The City plans on initiating payments to Manzanita for Capital Improvements to the shared water system in FY 17/18. These improvements will be paid to Manzanita by way of a surcharge on water receipts when the project is initiated.
- 7 - SDCs (2 x \$3,670): Estimate two new homes in the City.
- 8 - Miscellaneous: All operating funds have a Miscellaneous resource line item.

LB-20				<b>RESOURCES</b>			Page 15
				<b>WATER CAPITAL IMPROVEMENTS FUND</b>			CITY OF WHEELER
	Historical Data				Budget for Next Year 2017/2018		
	Actual		Adopted Budget				
	Second Preceding	First Preceding	This Year		Proposed by	Approved by	Adopted by
	Year 14/15	Year 15/16	16/17	<b>RESOURCE DESCRIPTION</b>	Budget Officer	Budget Comm.	City Council
1	158,331	143,929	158,459	Available cash on hand	150,171	150,171	150,171
2	5	710	850	Interest	1,500	1,500	1,500
3	5,000	2,000	2,000	Transferred IN from Water Fund	2,000	2,000	2,000
4		11,000	11,000	Res. Water Acct. Cap. Imp. Surcharge	12,000	12,000	12,000
5							
6				<b>Other Resources</b>			
7	7,340	7,340	7,340	SDCs (2 x \$3,670)	7,340	7,340	7,340
8	100	100	100	Miscellaneous	100	100	100
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28	<b>170,776</b>	<b>165,079</b>	<b>179,749</b>	<b>TOTAL RESOURCES</b>	<b>173,111</b>	<b>173,111</b>	<b>173,111</b>

## 2017/18 BUDGET

### WATER CAPITAL IMPROVEMENTS FUND – EXPENDITURES (page 16)

#### MATERIALS AND SERVICES

- 1 – Water Master Plan: This project has been concluded in FY 14/15.
- 2 – Admin. Fee to the General Fund: The General Fund pays for the administration of any Water Capital Improvements. This line item was added for FY 15/16 as it is anticipated that 25% of the City Managers time will be spent working on capital improvement projects with the completion of the Water Master Plan update. This fee was kept consistent with FY 15/16 fees from the Water Capital Improvement Fund as significant increases in administrative cost are not anticipated.

#### CAPITAL OUTLAY

- 6 - Misc capital projects: The Master Plan update will identify needed projects. When the update is completed, funds are available for projects such as replacing galvanized to brass water connections at the south end of the city. It is anticipated that the City will be installing new valves and other needed maintenance projects in FY 17/18.
7. Water Account Capital Improvement Surcharge Project: The City plans on initiating payments to Manzanita for Capital Improvements to the shared water system in FY 17/18. These improvements will be paid to Manzanita by way of a surcharge on water receipts if the project is initiated.

#### TRANSFERRED TO OTHER FUNDS

- 11- Transfer to Park Fund: This line item was added for FY 15/16 to provide for any water capital improvement related project, labor or service needed in maintaining City Parks.
- 21 - OPERATING CONTINGENCY: Money for emergencies and unexpected expenses. If we receive all the money we budget to receive, and spend all we budget to spend, this is the amount that will be the cash on hand to start the following year.

	LB-30			<b>REQUIREMENTS SUMMARY</b>			Page 16
				<b>WATER CAPITAL IMPROVEMENTS FUND</b>			CITY OF WHEELER
	Historical Data				Budget for Next Year 2017/2018		
	Actual		Adopted Budget				
	Second Preceding	First Preceding	This Year		Proposed by	Approved by	Adopted by
	Year 14/15	Year 15/16	16/17	<b>REQUIREMENTS DESCRIPTION</b>	Budget Officer	Budget Comm.	City Council
1				MATERIALS AND SERVICES			
2	15,000	0	0	Water Master Plan	0	0	0
3		13,960	13,960	Admin. Fee to General Fund	13,960	13,960	13,960
4	<b>15,000</b>	<b>13,960</b>	<b>13,960</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>13,960</b>	<b>13,960</b>	<b>13,960</b>
5							
6				CAPITAL OUTLAY			
7	0	0		Misc capital projects	20,000	20,000	20,000
8		11,000	11,000	Water Acct. Cap. Imp. Surcharge Project	12,000	12,000	12,000
9	<b>0</b>	<b>11,000</b>	<b>11,000</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>
10							
11				TRANSFERRED TO OTHER FUNDS			
12		1,500	1,500	Transfer to Park Fund	1,500	1,500	1,500
13	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>TOTAL TRANSFERS</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
14							
15							
16							
17							
18							
19							
20							
21							
22	<b>72,055</b>	<b>71,078</b>	<b>72,000</b>	<b>OPERATING CONTINGENCY</b>	<b>51,000</b>	<b>51,000</b>	<b>51,000</b>
23							
24	83,721	///////	///////	Ending balance (prior years)	///////	///////	///////
25	///////	67,541	81,289	Unappropriated ending fund balance	74,651	74,651	74,651
26	<b>170,776</b>	<b>165,079</b>	<b>179,749</b>	<b>TOTAL REQUIREMENTS</b>	<b>173,111</b>	<b>173,111</b>	<b>173,111</b>

2017/18  
BUDGET

PARK FUND – RESOURCES (page17)

- 1 - Available cash on hand: Amount left over from current fiscal year to start the new fiscal year.
- 2 - Prev. levied taxes est. to be received: Delinquent property taxes anticipated to be collected in this fiscal year; estimate based on history.
- 3 - Interest: Interest earned on deposits in our checking account as well as our LGIP account based on performance year to date.
- 4 - Transfer IN from Street Fund: This is a line item established in FY 15/16 that is an annual transfer to facilitate Park area – City roadway interface maintenance.
- 5 - Transferred IN from the General Fund: This transfer is needed for the operation of the Park Fund, as it does not have a significant revenue source of its own. It was reduced in FY 17/18 based off of need in the General Fund and increased solvency in the Park Fund built up over the last three budget cycles.
- 6 - Transfer IN from Water Capital Improvement Fund: This line item was added in FY 15/16 to provide for any water capital improvement related project, needed in maintaining City Parks.
- 7 - Transfer IN from Water Fund: This line item was added in FY 15/16 to facilitate any general water related requirements for City Park areas.
- 8 – Bott’s Marsh Park Public Interest Fund: This was a line item created for the Bot’s Marsh Park Project in FY 14/15. With renewed anticipation of a Bott’s Marsh Park project in FY 17/18, this line item has been increased based on historical performance.
- 13 - Miscellaneous: All operating funds have a ‘Miscellaneous’ resource line item.
- 14 - MAP grant (WF Park): Annual grant from Oregon State Marine Board. The City is required to match it. Funds are used for maintenance of the transient tie-up float, restrooms, and other facilities at Waterfront Park. As of budget creation, the Oregon State Marine Board is reporting an increased amount of revenue for FY 17/18 so this line item is being increased to historical revenue projections.
- 15 - Donations for Park Comm. Work: The Park Committee solicits donations for work to be done in both parks. See ‘Park Comm. Exp. (from donations),’ line 19, in Expenditures.
- 16 – FEMA Public Assistance FUNDS: FEMA Public Assistance Funds: This was a new line item for FY 16/17 that anticipates FEMA

PA funds for park restoration projects following the 2015 storm event.

	LB-20			<b>RESOURCES</b>			
				<b>PARK FUND</b>			<b>CITY OF WHEELER</b>
	Historical Data				Budget for Next Year 2017/2018		
	Actual		Adopted Budget				
	Second Preceding	First Preceding	This Year		Proposed by	Approved by	Adopted by
	Year 14/15	Year 15/16	16/17	<b>RESOURCE DESCRIPTION</b>	Budget Officer	Budget Comm.	City Council
1	2,684	6,353	12,469	Available cash on hand	19,965	19,965	19,965
2	100	15	15	Prev. levied taxes est. to be received	5	5	5
3	48	75	110	Interest	215	215	215
4	5,000	5,000	5,000	Transferred in from Street Fund	5,000	5,000	5,000
5	19,000	17,000	17,000	Transferred in from General Fund	10,000	10,000	10,000
6		1,500	1,500	Transferred in from Water C. Improvement Fund	1,500	1,500	1,500
7		1,500	1,500	Transferred in from Water Fund	1,500	1,500	1,500
8	15,000	0	0	Bott's Marsh Park Public Interest Fund	30,000	30,000	30,000
9							
11							
12				<b>Other Resources</b>			
13	175	175	175	Miscellaneous	250	250	250
14	2,900	2,900	2,700	MAP grant (WF Park)	2,900	2,900	2,900
15	150	100	150	Donations for Park Comm work	150	150	150
16			5,000	FEMA Public Assistance Funds	5,000	5,000	5,000
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35	<b>45,057</b>	<b>34,618</b>	<b>45,619</b>	<b>TOTAL RESOURCES</b>	<b>76,485</b>	<b>76,485</b>	<b>76,485</b>



## 2017/18 BUDGET

### PARK FUND – EXPENDITURES (page 18)

#### PERSONAL SERVICES:

- 1 - Public Works Tech: 15% of the pay for the Public Works Tech's time, including a 1.9% cost of living increase July 1 (based on 2017 Q3, Q4, and 2018 Q1 Consumer Price Index inflation rate forecast average). The public works tech is also being granted a 3.0% performance raise for FY 17/18.
- 2,3,4,5,6,7 - Payroll expenses: Payroll costs and employee benefits for the Public Works Tech. The payroll costs are Social Security, Medicare, State unemployment insurance, and workers comp insurance. The benefits are health, dental, vision, life insurance (total of 4.54% increase of FY 17/18), AD&D insurance, and PERS retirement for the Public Works Tech.
- Health cost will remain at the 2017 increase of 2.8% over 2016 for the first 6 months of the FY, and increase by 6.2% for the second half of the FY.
  - Dental cost will be remaining flat for the first half of the FY in accordance with the budgeted 5.4% increase beginning in calendar year 2017. These costs will increase in the first half of calendar year 2018 by 2.8%
  - Vision cost will remain flat for the first 6 months of the year and will increase by 2.2 % for the second 6 months of the FY.
  - Medicare cost is based off an estimate of 1.45% of gross pay for the Public Works Tech.
  - Social Security cost is calculated at 6.2% of total wage level for the Public Works Tech.
  - State Unemployment Insurance is a marginal item and budgeted accordingly under "Unemployment".
  - Misc. Payroll Expenses are forecasted to remain flat for 17/18 and Workers Compensation will be increasing 7.5% over 16/17 levels. The City expects to receive a quarterly discount in 17/18. Estimating at 16/17 levels though to build in margin for potential of full assessment at \$761.00 in 17/18.
  - Employee Retirement: This line item was adjusted from 6% in FY 14/15 to 12.6% in accordance with State requirements for FY 15/16. For FY 16/17 the rate was set at 12.46% of gross salary and has been adjusted to 15.75% for FY 17/18.

#### MATERIALS AND SERVICES:

- 12 – Veh./equipment oper./maint: Expenses for fuel and maintenance, vehicles and equipment, materials, and general operating expenses. This is being maintained at reduced spending based on FY 15/16 and 16/17 performance.
- 13 - Minor equipment: All operating funds have a line item for minor equipment. This has been reduced based on FY 16/17 spending levels for known needed equipment.
- 14 - WFP - materials & services: Property insurance for the restroom building and the dock, electricity for restroom building, restroom supplies, and miscellaneous supplies and gardening supplies for Waterfront Park. This is being maintained with FY 16/17 funding levels based on need and current fiscal year performance.
- 15 - UP - materials & services: Includes a portable restroom for 6 months (May - October, estimated to be \$120 per month), electricity (\$19 when not being used, more if it is used) for the Upper Park, and other expenses, including gardening expenses. Increasing as there are anticipated projects for the Upper Park play ground in FY 17/18.
- 16 - Park Comm. exp. (from donations): Expenses approved by the Park Committee for work at either park.
- 17- Temp Utility Worker: For summer help maintaining the parks. Estimated \$18.00 per hour total cost during the period between May and October. See Storm Water Drainage Fund, Water Fund, and Street Fund for additional cost.
- 18 - 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.

- 19 – Bott’s Marsh Park Fund: This was a line item created for the Bot’s Marsh Park Project in FY 14/15. With renewed anticipation of a Bott’s Marsh Park project in FY 17/18, this line item has been increased based on historical performance.
- 20 – Miscellaneous: This is a placeholder that can be used for any other park-related materials expenses.
- 21 - FEMA Public Assistance Projects: This was a new line item for FY 16/17 that anticipates FEMA PA fund expenditure for park restoration projects following the 2015 storm event.
- 32 - OPERATING CONTINGENCY: Money for emergencies and unexpected expenses. If we receive all the money we budget to receive, and spend all we budget to spend, this is the amount that will be the cash on hand to start the following year. We strive to have at least a 10% contingency in all operating funds.

LB-30				<b>REQUIREMENTS SUMMARY</b>				Page 18
				<b>PARK FUND</b>				CITY OF WHEELER
	Historical Data				Budget for Next Year 2017/2018			
	Actual		Adopted Budget					
	Second Preceding	First Preceding	This Year		Proposed by	Approved by	Adopted by	
	Year 14/15	Year 15/16	16/17	<b>REQUIREMENTS DESCRIPTION</b>	Budget Officer	Budget Comm.	City Council	
				<b>PERSONAL SERVICES</b>				
1	7,319	8,034	8,147	Public Works Tech (15%)	8,546	8,546	8,546	
2	225	218	457	Misc. Payroll expenses (WC)	457	457	457	
3	439	1,001	1,016	Employee Retirement	1,346	1,346	1,346	
4	1,090	1,155	1,265	Insurance	1,259	1,259	1,259	
5	110	117	119	Medicare	124	124	124	
6	454	498	506	Social Security	530	530	530	
7	5	5	5	Unemployment	5	5	5	
8	2,323	2,994	3,368	Total Payroll Expenses	3,721	3,721	3,721	
9	<b>9,642</b>	<b>11,028</b>	<b>11,515</b>	<b>TOTAL PERSONAL SERVICES</b>	<b>12,267</b>	<b>12,267</b>	<b>12,267</b>	
10								
11				<b>MATERIALS AND SERVICES</b>				
12	1,040	1,290	1,000	Veh/equipment oper/maint	1,000	1,000	1,000	
13	100	850	850	Minor equipment	500	500	500	
14	5,000	5,000	5,000	WFP - materials & services	5,000	5,000	5,000	
15	2,850	2,850	6,000	UP - materials & services	6,350	6,350	6,350	
16	150	150	150	Park Comm exp (from donations)	150	150	150	
17	6,200	6,200	6,200	Temp Utility Worker	6,200	6,200	6,200	
18	500	500	500	Admin fee to General Fund	500	500	500	
19	14,400	0	0	Bott's Marsh Park Development	30,000	30,000	30,000	
20	175	175	125	Miscellaneous	125	125	125	
21			5,000	FEMA Public Assistance Projects	5,000	5,000	5,000	
22	<b>30,415</b>	<b>17,015</b>	<b>24,825</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>54,825</b>	<b>54,825</b>	<b>54,825</b>	
23								
24				<b>CAPITAL OUTLAY</b>				
25								
26	<b>0</b>	<b>0</b>	<b>0</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>		<b>0</b>	
27								
28				<b>TRANSFERRED TO OTHER FUNDS</b>				
29								
30	<b>0</b>	<b>0</b>	<b>0</b>	<b>TOTAL TRANSFERS</b>	<b>0</b>		<b>0</b>	
31								
32		<b>6,575</b>	<b>9,279</b>	<b>OPERATING CONTINGENCY</b>	<b>9,393</b>	<b>9,393</b>	<b>9,393</b>	
33								
34	5,000	////////	////////	Ending balance (prior years)	////////	////////	////////	
35	////////	////////	0	Unappropriated ending fund balance	0	0	0	
36	<b>45,057</b>	<b>34,618</b>	<b>45,619</b>	<b>TOTAL REQUIREMENTS</b>	<b>76,485</b>	<b>76,485</b>	<b>76,485</b>	

## 2017/18 BUDGET

### BUILDINGS RESERVE FUND – RESOURCES (page 19)

- 1 - Cash on hand: Amount left over from current fiscal year to start the new fiscal year.
- 2 - Interest: Interest earned on deposits in our checking account as well as our LGIP account based on performance year to date.
- 3 - Transfer IN from General Fund: This transfer is temporarily suspended this year in order to retain additional operating funds in the General Fund. It is anticipated that it will be reinstated in upcoming budget cycles and will remain as a line item in the budget as such.
- 4 - Transfer IN from Storm Water Dr. Fund: This is an annual transfer to accumulate money in this fund. City Hall constitutes the central operations facility for Public Works. It has temporarily suspended for FY 17/18 due to the balance of needs in both funds.
- 5 - Transfer IN from Street Fund: This transfer is temporarily suspended this year in order to retain additional operating funds in the Street Fund.
- 6 - Transfer IN from Water Fund: This is an annual transfer in order to accumulate money in this fund. City Hall constitutes the central operations facility for Public Works. This was initially reduced in FY 16/17 to maintain a healthy contingency in the Water Fund as operating funds are the City's highest priority.
- 7 - Miscellaneous: Most funds have a 'Miscellaneous' resource line item.
- 8 - Grants, donations, loans: This line item is a 'place holder' in case we receive any of the three. It has been increased for FY 17/18 as the City may receive USDA grant funds for minor improvements.

### BUILDINGS RESERVE FUND – REQUIREMENTS

- 14 - Outside services: For services that may be required for the proposed ADA renovation project of City Hall.
- 15 - Materials: For any materials that may be required for minor maintenance projects around City Hall. This has been increased for FY 17/18 based on identified maintenance items to be performed during the fiscal year.
- 16 – Engineering Services: Engineering for the proposed ADA renovation project of City Hall, including funds for a feasibility study. This has been reduced as most of the proposed maintenance will not require in depth engineering analysis.
- 20 - City Hall improvements: For the proposed ADA renovation project of City Hall. This has been reduced due to anticipated grant

funding for improvements in FY 17/18.

#### TRANSFERRED TO OTHER FUNDS

- 24. Transfer to Street Fund: This was a new line item for FY 16/17 to cover any improvements to pavement areas associated with City Hall.
- 28 - Reserved for Future Expenditure: The purpose of a reserve fund is to accumulate money for spending in a future year. However we are budgeting to be able to spend nearly all of it in case we need to provide a grant match.

LB-11	This fund is authorized by ORS 294.525 and was continued by Resolution No. 2009-07, on 4/21/09 for the following specified purposes: personal services, materials and services, and capital outlay to renovate and/or construct City buildings			<b>RESERVE FUND</b>			
				<b>RESOURCES AND REQUIREMENTS</b>		This reserve fund will be reviewed to be continued or abolished.	
						Review Year: 2019	
				<b>BUILDINGS RESERVE FUND</b>			
	Historical Data					CITY OF WHEELER	
	Actual		Adopted Budget			Budget for Next Year 2017/2018	
	Second Preceding	First Preceding	This Year	<b>DESCRIPTION OF</b>			
	Year 14/15	Year 15/16	16/17	<b>RESOURCES AND REQUIREMENTS</b>	Proposed by	Approved by	Adopted by
					Budget Officer	Budget Comm.	City Council
				<b>RESOURCES</b>			
1	58,801	76,560	96,108	Cash on hand	105,655	105,655	105,655
2	50	373	450	Interest	1,000	1,000	1,000
3	0	0	0	Transfer IN from General Fund	0	0	0
4	1,000	1,000	500	Transfer IN from Storm Water Dr Fund	0	0	0
5	3,000	0	0	Transfer IN from Street Fund	0	0	0
6	15,000	7,500	2,500	Transfer IN from Water Fund	2,500	2,500	2,500
7	500	500	500	Miscellaneous	500	500	500
8	1,000	1,000	1,000	Grants, donations, loans	7,000	7,000	7,000
9	<b>79,351</b>	<b>86,933</b>	<b>101,058</b>	<b>TOTAL RESOURCES</b>	<b>116,655</b>	<b>116,655</b>	<b>116,655</b>
10							
11				<b>REQUIREMENTS</b>			
12							
13				<b>MATERIALS AND SERVICES</b>			
14	2,500	2,500	2,500	Outside services	7,000	7,000	7,000
15	1,000	1,000	1,000	Materials	12,000	12,000	12,000
16	20,000	20,000	20,000	Engineering	10,000	10,000	10,000
17	<b>23,500</b>	<b>23,500</b>	<b>23,500</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>29,000</b>	<b>29,000</b>	<b>29,000</b>
18							
19				<b>CAPITAL OUTLAY</b>			
20	50,000	50,000	50,000	City Hall improvements	44,500	44,500	44,500
21	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>44,500</b>	<b>44,500</b>	<b>44,500</b>
22							
23				<b>TRANSFERRED TO OTHER FUNDS</b>			
24			7,500	Transfer to Street Fund	13,371	13,371	13,371
25							
26							
27	5,851	////////	////////	Ending balance (prior years)	////////	////////	////////
28	////////	13,433	20,058	<b>RESERVED FOR FUTURE EXPENDITURE</b>	29,784	29,784	29,784
29	<b>79,351</b>	<b>86,933</b>	<b>101,058</b>	<b>TOTAL REQUIREMENTS</b>	<b>116,655</b>	<b>116,655</b>	<b>116,655</b>

## 2017/18 BUDGET

### PUBLIC WORKS EQUIPMENT RESERVE FUND – RESOURCES (page 20)

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

### PUBLIC WORKS EQUIPMENT RESERVE FUND – REQUIREMENTS

- 15 - Equipment: These funds can be used to address Public Works equipment replacement needs if necessary. There are anticipated expenditures in FY 17/18 so the line item estimate is being maintained at FY 16/17 levels.
- 23 - Reserved for Future Expenditure: The purpose of a reserve fund is to accumulate money for spending in a future year.





2014/2015																		
LB-40	PERSONAL SERVICES SUMMARY 2014/2015																	
	total	Detailed Salary			Detailed Salary			Detailed Salary			Detailed Salary							
Position Description	salary	page	line	amount	page	line	amount	page	line	amount	page	line	amount					
				Stormwater Fund			Street Fund			Water Fund			Park Fund					
1 Public Works Tech	56,975	7	1	14,244	10	1	14,244	13	1	19,941	17	1	8,546					
				25%			25%			35%			15%					
				General Fund														
1 City Manager	64,955	2	1															
2 Office Manager	47,337	2	2															
Total	169,267																	