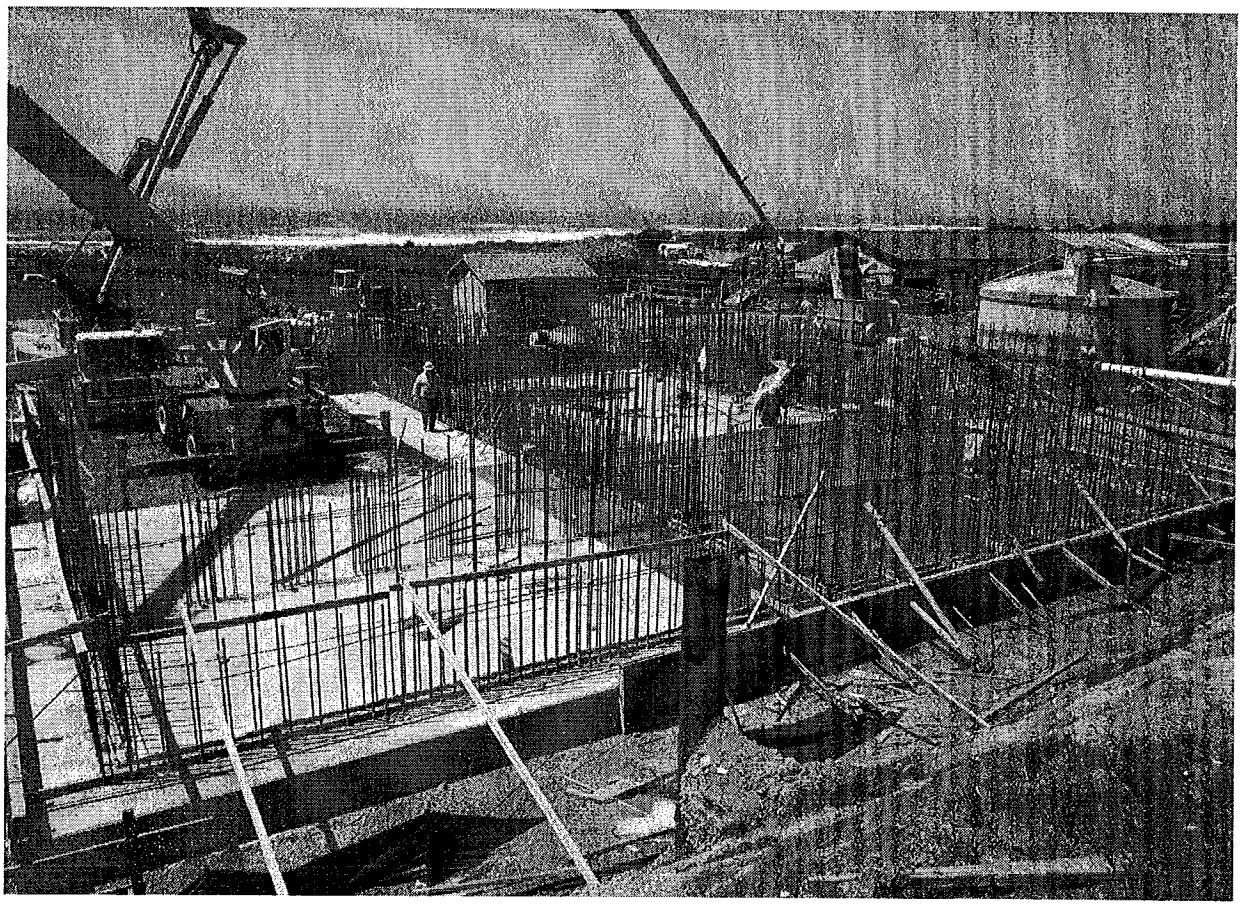
CITY OF GOLD BEACH
Fiscal Year 2013-2014
Annual Budget

29592 Ellensburg Ave
Gold Beach, Oregon 97444
(541) 247-7029
www.goldbeachoregon.gov



Construction of new Wastewater Treatment Plant - Fall 2012

CITY OF GOLD BEACH
Fiscal Year 2013-2014 Annual Budget

BUDGET COMMITTEE

CITY COUNCIL

Larry Brennan
Brice Gregory
Doug Brand
Tamie Kaufman

CITIZEN MEMBERS

Jill Benson
Bob Derby
Dave Sanders
Kate Freedman
Olivia Israel

Karl Popoff
Mayor

Gold Beach

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GOLD BEACH
Nature's Wild Side

City of Gold Beach

29592 Ellensburg Avenue • Gold Beach, OR 97444
www.goldbeachoregon.gov
Administration: 541-247-7029 • Police: 541-247-6671
Visitor Center 541-247-7526 • www.goldbeach.org

Fiscal Year 2013-2014
Budget Message

April 11, 2013

Honorable Mayor Popoff,
Members of the City Council,
& Members of the Budget Committee:

"Prepare for the unknown by studying how others in the past have coped with the unforeseeable and the unpredictable."
George S. Patton

Last year the budget message began with the following:

> *Curry County, and the three cities within it, are facing desperate times. It is uncertain what the status of Curry as a viable county will be next year. In the midst of this uncertainty we are being asked to provide more services to all of our citizens with less revenue to support those services and little help from outside agencies. As more people leave our communities it creates even greater uncertainty.*

The County financial situation has not improved. If anything, it has worsened. As we prepare our budget for the next fiscal year there is huge uncertainty regarding County services we utilize such as: Assessment and Taxation, Elections, the Jail and Dispatching, and IT services to name a few. We actually have been unable to address the possible annexation of our UGB because we can't get parcel data from the Assessor any longer since they eliminated the GIS department.

"If we open a quarrel between past and present, we shall find that we have lost the future."
Sir Winston Churchill

All we can do is prepare for the unknown. Quarreling about past mistakes won't help our future. And it is a collective future. We are City residents but we are also County residents. We stand at the edge of a precipice but we also stand at a crossroads of potential collaborative change. For many years the County and the cities within Curry have acted as islands. Not so anymore. The Mayor of Brookings, Ron Hedenskog, rightly noted recently that this is the first time in his memory that the Mason-Dixon Line of Curry County has been crossed—willingly and in friendship and unity. For the first time, we are preparing for the unknown together.

The City of Gold Beach is dedicated to enhancing quality of life, while promoting the health, safety, and welfare of our citizens, businesses, and visitors in the most fiscally responsible manner. In doing this, the City will respect the past, respond to current concerns, and plan for the future, while maintaining environmental sensitivity in our beach oriented community.

America's Wild Rivers Coast
101 MILES OF NATURE'S BEST

Fiscal Year 2013-2014

The City of Gold Beach is positioned well financially. We have cash reserves. We have paid off debt while other communities struggle under the burden of theirs. The City's austere spending and building of reserves during the mini-boom of the early 2000s has helped us weather the financial crisis post-2008. Curry County and Southern Oregon have not experienced full recession recovery—our unemployment rate is still over 11% (*compared to-Oregon: 8.4%, US: 7.9%*) but we are making steady—albeit, slow progress.

As part of a long-range financial plan for the City, the Council has pursued Urban Renewal for Gold Beach. The benefits to the community will not be felt for perhaps many years, but the seed has been planted that will hopefully blossom into greater growth for our community in the coming decades. It takes courage and vision to think in the long-term while mired in the worst financial crisis since the Great Depression.

In 2010, after public hearings with citizens, the City Council adopted a Business Plan that formulated eight specific citizen goals, with action items, in regards to: community, sustainability, economic development, and quality of life. Two Plan goals are reviewed and updated quarterly so that the entire Plan is reviewed annually. The Plan is the basis for development of the budget, in that the budget provides the means to implement the goals within the Plan.

Revenues in the various funds have been projected conservatively and expenditures, in many cases, have been reduced or kept to nearly the same budget level as FY 2012-2013. As a supplement to the budget document, staff has prepared spreadsheets of historical (2004 to present) revenues/expenditures for the following funds: General, Water, Sewer, and Promotions. This was prepared for the Budget Committee (and Administration) to look at long-term trends in these major funds.

Activity & Major Changes

The budget document is organized by fund type and was prepared in accordance with state Local Budget Law. While the $2,956,744 reduction appears to be dramatic over last fiscal year, most of the reduction can be accounted for within the WWTP Improvement (construction) Fund ($2.2 million). Additionally, a more conservative Beginning Fund Balance (*simplified: assets-liabilities = fund balance*) was projected this year to ensure projected revenues are not overstated.

Budget Summary FY12-13 & FY13-14

(Greater than 5% difference has comments)

FUND	FY 12-13	FY 13-14	difference	COMMENTS
General Fund	$1,373,459	$1,449,585	5.43%	Proposed Non-Departmental slightly higher
Street Tax Fund	$556,097	$368,100	-33.80%	Lower capital outlay
Community Promotion Fund	$323,150	$325,050	0.58%	
State Revenue Sharing Fund	$43,853	$27,020	-38.38%	Transfers out to Fleet Replacement

Special City Allotment Fund	$78,582	$78,630	0.06%	
911 Funds	$5,400	0		Fund Closed
I & I Corrections Fund	$167,240	$114,050	-31.80%	Estimated lower BFB
WWTP Improvement Fund	$5,671,641	$3,444,095	-39.27%	Project nearing completion
HWY 101 Debt Service Fund	$366,814	$337,134	-8.09%	BFB based more on actual cash balance
Water Utility Fund	$1,377,100	$1,254,550	-8.89%	Estimated lower BFB/lower capital outlay
Sewer Utility Fund	$1,054,960	$964,150	-8.61%	Estimated lower BFB/lower capital outlay
Building Reserve Fund	$406,560	$359,025	-11.69%	Estimated lower BFB/lower capital outlay
Fleet Replacement Fund	$35,500	$61,025	71.90%	Higher estimated BFB
Parks Reserve Fund	$11,025	$16,015	45.26%	Savings growth
Unemployment/Noninsured Reserve Fund	$75,084	$94,025	25.22%	Savings growth
General Fund Reserve Fund	$13,020	$19,510	49.85%	Savings growth
Water Reserve Fund	$338,459	$355,450	5.02%	Savings growth
Water Deposits Reserve Fund	$123,663	$166,004	34.24%	More reflective of actual cash balance
Sewer Reserve Fund	$2,067,200	$1,617,400	-21.76%	Higher projected debt service
Fire Truck Reserve Fund	$385,850	$446,700	15.77%	Savings growth
Culvert Replacement Reserve Fund	$15,025	$30,020	99.8%	Savings growth
TOTAL	**$14,484,282**	**$11,527,538**	-20.41%	Most reduction due to WWTP and more conservative BFB estimates

Ad Valorem and Local Option Levy Taxes

The City's fixed property tax rate is $2.336 per each $1,000 of assessed value. Last year a slight reduction in expected property tax revenue was anticipated. However, actual YTD revenue has not shown that to be the case. An increase of $30K is proposed for current year taxes. Proposed prior year collection remains unchanged.

The $40K per year local option levy for the Fire Truck ended in November 2011. The City will put the measure back on the ballot for November (possibly September) to begin the multi-year process of collecting revenue for the next truck needed in approximately 10 years. The proposed County tax levies may create an issue but we will deal with that as it comes.

Personnel

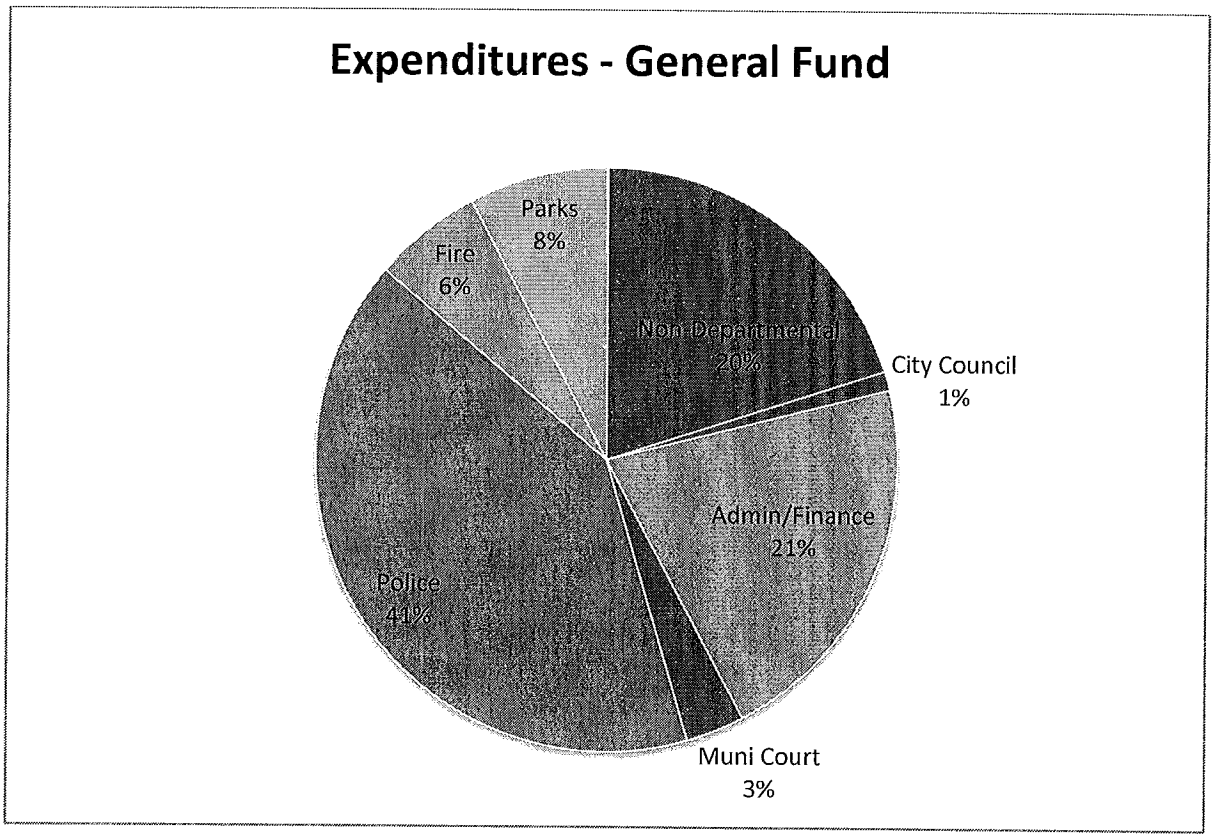
The City adopted a salary schedule in 2011 for the first time since 1997. The FY 2013-2014 salary schedule can be found on page 7. Page 6 of the budget summarizes personnel by department. No new positions are proposed for this fiscal year. A total of 21.41 FTE, within 8 departments, are proposed for this fiscal year.

A 1.7% cost of living adjustment (COLA) has been proposed for most employees based on the Social Security Administration 1.7% COLA for calendar year 2013.

General Fund

The proposed expenditures within the General Fund budget total: $1,449,585 a $76,126 increase over last year. The increase was in the Non-Department projected expenditures. PERS UAL (unfunded actuarial liability) is proposed to be moved to Non-Department since this assessment from PERS is not actually tied to a particular fund. It is fee assessed to the City

on a % based on the statewide unfunded PERS liability. Actual PERS costs associated by personnel are within the respective funds. A new line item for IT services and replacement is also proposed.



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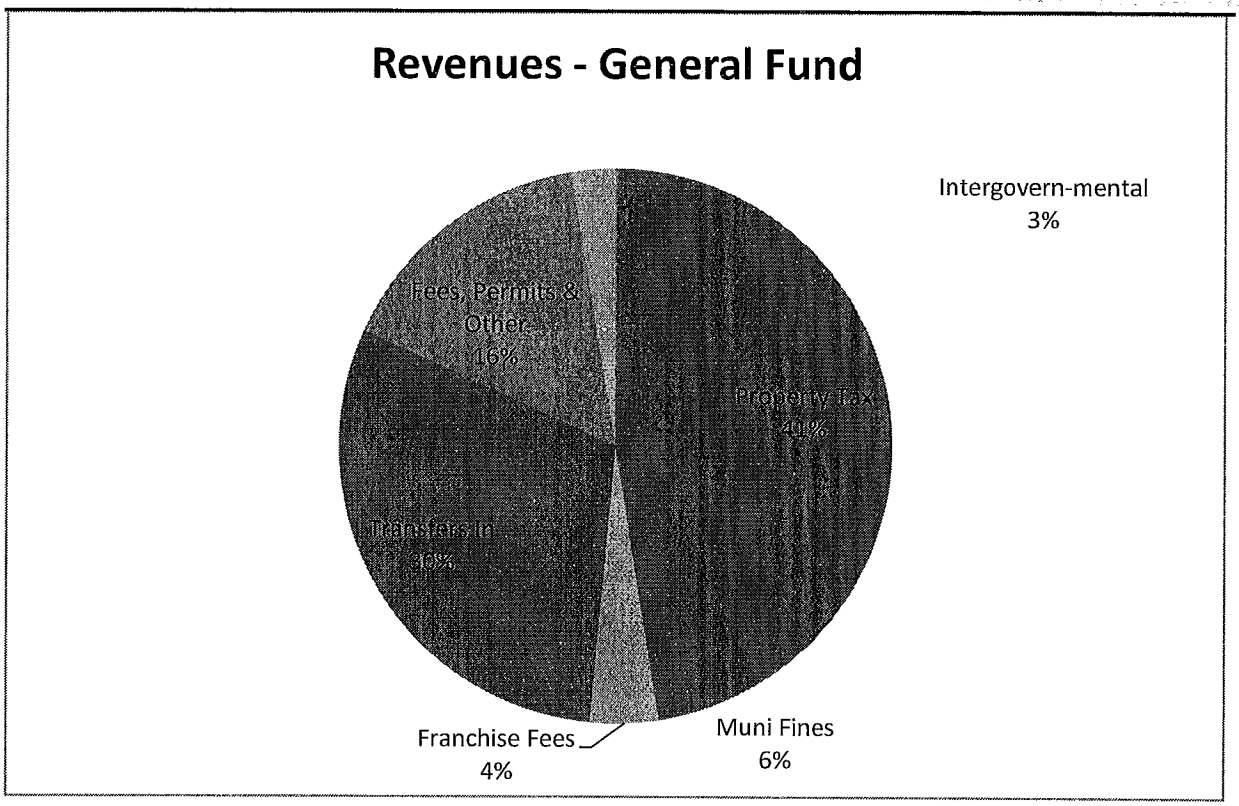

Enterprise Funds

The City's Enterprise Funds include the Water and Sewer Utility Funds. Water rates pursuant to Resolution R1213-08, will increase based on the Municipal Cost Index (2% for calendar year 2012). An IT recovery formula was also built into the proposed water revenue. Currently we have no method to set aside funds for IT repairs and replacement. Approximately 75% of Admin/Finance staff time and computer/software usage is related to utility billing and collection.

Sewer rates, pursuant to Resolution R1213-08, will increase based on the Municipal Cost Index (2% for calendar year 2012). The increase to the base sewer rate will be $0.40 for a revised base sewer rate of $21.

Capital Projects

Water Utility

- $20K is proposed for the installation of a refurbished 150kw generator at the Water Plant (this was budgeted FY12-13 but has not occurred)
- $20K is proposed for aging/broken water mains
- $60K is proposed to replace the existing water reservoir computer (this was also proposed for FY12-13 and is being carried over)

Non-Departmental

- $10K New mail server and software licensing *(may be less but conservative estimate)*

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Parks

- $50K proposed for grant match for the OPRD skatepark grant
- $16K is proposed for asphalt repairs

Streets

- $50K budgeted to continue work on 3rd Street to library sidewalk *(local match for SCA grant that was approved in December)*
- $27K is proposed for street repairs

Special City Allotment

- $50K in grant funding from ODOT was approved in December for 3rd Street to library sidewalk project

I & I

- $40K proposed for continued I & I work

WWTP

- $1,740,000 is proposed for the completion of the new Waste Water Treatment plant

Fleet Replacement Reserve

- $28K is proposed for a new Tool Truck for Public Works

Fire Truck Reserve

- $446K is proposed for a new water tender and modifications to the Fire Hall

I would like to thank all my department heads and the Administrative staff for their contributions to this budget proposal. I would also like to thank the volunteers on this committee: the Mayor, Councilors, and lay members. Volunteerism is often a thankless job but your input, insight, and hard work are appreciated and acknowledged. Thank you.

I'd like to end this message on a positive note. While we are facing fiscal challenges on a County, State, and Federal level I believe the changes we implement on a local level will filter their way upward—if we work cooperatively. And, I'd like to restate Councilor Brand's comment from Monday's Council meeting: "*without change, there are no butterflies.*" This period of metamorphosis will be painful, but in the end, we,--as both City and County residents--will be stronger for it.

Sincerely,

Jodi Fritts
City Administrator/Budget Officer
jfritts@goldbeachoregon.gov

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Visitor Center 541-247-7526 • www.goldbeach.org

2013-2014 Budget Calendar

DATE	EVENT
Wednesday, March 27th	First legal notice of Budget Committee Hearing on April 11th published in CC Reporter and www.goldbeachoregon.gov
Friday, March 29th	Department directors submit budget recommendations to budget officer
Wednesday, April 3rd	Second legal notice publication in CC Reporter of April 11th Budget Committee hearing
Thursday, April 4th	Copy of proposed budget filed at City Hall, published on website, and distributed to Budget Committee members
Thursday, April 11th	First Hearing of the Budget Committee • Presiding officer elected • Budget officer presents budget message and proposed budget • Public hearing on proposed budget and hearing on State Revenue Sharing funds
Thursday, April 18th and April 25th	Additional budget committee hearings, if needed
Thursday, May 2nd	Final meeting of Budget Committee to review approved changes to budget officer proposed budget and pass a motion recommending a budget for fiscal year 2013-2014 to the City Council, and approving an amount or rate of total property taxes to be certified for collection by Assessor
Wednesday, May 22nd	First published notice in CC Reporter of the Notice of Budget Hearing (City Council) and Financial Summary
Wednesday, May 29th	Second published notice in CC Reporter of the Notice of Budget Hearing (City Council) and Financial Summary
Monday, June 10th	City Council Hearing • Public hearing on the recommended budget and proposed use of State Revenue Sharing funds • Council adopts resolution declaring the City's election to receive State Revenue Sharing funds
Monday June 24th	City Council Budget Hearing adopting the FY 2013-2014 budget • Council adopts resolution making appropriations and levying property taxes
Friday, June 28th	Certify property tax levy to County Tax Assessor

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PUBLIC NOTICE

CITY OF GOLD BEACH
BUDGET COMMITTEE MEETING
Thursday, April 11, 2013 at 6:30PM
Gold Beach City Hall Council Chambers, 29592 Ellensburg Ave

A public meeting of the Budget Committee of the City of Gold Beach, Curry County, State of Oregon, will be held at City Hall on the above referenced date to discuss the proposed budget for fiscal year July 1, 2013 through June 30, 2014. The purpose of the meeting is to receive the budget message, receive comment from the public on the proposed budget, and conduct a public hearing on State Revenue Sharing. This is a public meeting where discussion and deliberation by the Budget Committee will take place. Any person may appear at the hearing and discuss the proposed programs with the Budget Committee.

A copy of the proposed budget document may be inspected or obtained (at a cost of .25 per page) at City Hall on **Thursday, April 4, 2013**. The proposed budget will also be posted on the City's website: www.goldbeachoregon.gov

Jodi Fritts-Matthey, Budget Officer

PUBLISH: Curry County Reporter: March 27 & April 3, 2013

CITY OF GOLD BEACH

ORGANIZATIONAL CHART

Fiscal Year 2013-2014

Appoints but does not supervise

Supervises but cannot hire or fire

Advises

MAYOR AND CITY COUNCIL

Mayor – Karl Popoff
Mayor Pro-Tem/ Position 5 – Tamie Kaufman
Position 1 – Vacant
Position 2 – Larry Brennan
Position 3 – Brice Gregory
Position 4 – Doug Brand
Student Liaison – Vacant

Urban Renewal Agency

Commissions & Committees

- Planning Commission
- Budget Committee
- Promotion Committee
- Employee Union Negotiating Committee *(inactive)*
- Traffic Safety Committee *(inactive)*

City Administrator

Jodi Fritts-Matthey

City Attorney

Lauren Sommers on contract through the Local Government Law Group, PC a member of Speer Hoyt, LLC

Municipal Court

Judge – James Fallman
Court Clerk – Misty Dykstra

PUBLIC WORKS

Public Works Superintendent
Will Newdall

Public Works Assistant Superintendent
Ron Hanson

WASTE WATER TREATMENT

Operator/Worker
Eden Peck
Operator/Worker
Justin Storns

WATER TREATMENT

Lead Operator/Worker
Dan Sharp
Operator/Worker
Eden Peck
Operator/Worker
Tim Bolster
Operator/Worker
Justin Storns

STREETS

Lead Operator/ Worker
Dan Sharp

POLICE SERVICES

Police Chief
Dixon Andrews (301)

OPERATIONS DIVISION

Patrol Supervisor
Sgt. Paul Giovannetti (302)

Senior Patrol Officer
Christopher Kinney (303)

Patrol Officers
Vern Hodencamp (304)
Tracy Wood (305)
Thomas Burdett (306)

COMMUNITY SERVICES SECTION

Traffic Safety Coordinator
Wally Blackburn (350)

Community Service Officer
Sue McCallister (356)

Evidence/Property Coordinator
Marjie Brennan (351)

ADMINISTRATIVE DIVISION

Office Manager & Deputy Medical Examiner
Gail Whitmore (314)

FIRE SERVICES

Fire Chief
Bruce Floyd

Assistant Chief
Zane Adams

Volunteer Fire Fighters
Approximately 27 volunteers

ADMINISTRATION AND FINANCE

Administrative Assistant/City Recorder
Candy Cronberger

Accounts Payable Manager
Margaret Belz

Utilities & Payroll Clerk
Ruth Dixon

VISITOR CENTER

Visitor Center Manager
Sue Dawson

Clerks
Margaret Pohl
Laura Smith
Linda Elfman

City of Gold Beach

BUDGET SUMMARY

Fiscal Year 2013-2014

	GENERAL FUND	SPECIAL REVENUE FUNDS					CAPITAL PROJECTS FUNDS		DEBT SERVICE FUNDS		ENTERPRISE FUNDS		RESERVE FUNDS									
		Street Tax Fund	Community Promotion Fund	State Rev Sharing Fund	Special City Allotment Fund	911 Funds	I & I Corrections Fund	WWTP Improvement Fund	HWY 101 Debt Service Fund	HC Heights Debt Service Fund	Water Utility Fund	Sewer Utility Fund	Building Reserve Fund	Fleet Replacement Fund	Parks Reserve Fund	Unemp. Reserve Fund	General Fund Reserve Fund	Water Reserve Fund	Water Deposit Reserves	Sewer Reserve Fund	Fire Truck Reserve Fund	Culvert Replacement Reserve Fund
						FUND CLOSED				FUND CLOSED												
Beginning Balance	500,000	230,000	75,000	7,000	25,590	0	114,000	0	220,659	0	700,000	600,000	348,000	41,000	11,000	83,000	13,000	326,000	151,954	1,203,000	445,000	15,000
Revenues	851,900	110,100	250,050	20,020	50,040	0	50	3,000,095	116,475	0	554,550	364,150	25	25	15	25	10	29,450	14,050	415,400	1,700	20
Trans In Other Funds	369,684	28,000	0	0	0	0	0	444,000	770,000	0	0	0	11,000	20,000	5,000	11,000	6,500	0	0	0	0	15,000
Total Resources	1,721,584	368,100	325,050	27,020	75,630	0	114,050	3,444,095	1,107,134	0	1,254,550	964,150	359,025	61,025	16,015	94,025	19,510	355,450	166,004	1,617,400	446,700	30,020
Personnel	857,535	36,573	88,665	0	0	0	0	0	0	0	204,021	194,211	0	0	0	0	0	0	0	0	0	0
Materials & Services	517,050	41,750	221,500	0	0	0	0	0	0	0	258,600	182,200	10,000	0	0	8,500	0	0	0	150,000	0	0
Capital Outlay	76,000	77,000	0	0	50,000	0	40,000	1,740,000	0	0	100,000	0	0	28,000	0	0	0	0	0	0	446,700	0
Debt Services	0	0	0	0	0	0	0	0	1,062,768	0	0	0	0	0	0	0	0	0	0	135,000	0	0
Special Payments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14,000	0	0	0
Total Expenditures	1,450,585	155,323	310,165	0	50,000	0	40,000	1,740,000	1,062,768	0	562,621	376,411	10,000	28,000	0	8,500	0	0	14,000	285,000	446,700	0
Transfers Out Other Funds	21,500	35,436	0	20,000	28,000	0	0	0	8,127	0	149,294	154,407	204,000	0	0	0	0	154,000	0	906,000	0	0
Contingency & Reserves	31,000	50,000	10,000	0	0	0	50,000	1,704,095	25,000	0	150,000	200,000	145,025	33,025	16,015	85,525	19,510	100,000	152,004	352,939	0	30,000
Unappropriated Ending Fund Bal	218,499	127,341	4,885	7,020	630	0	24,050	0	11,239	0	392,635	233,332	0	0	0	0	0	101,450	0	73,461	0	20
Total Requirements	270,999	212,777	14,885	27,020	28,630	0	74,050	1,704,095	44,366	0	691,929	587,739	349,025	33,025	16,015	85,525	19,510	355,450	152,004	1,332,400	0	30,020
Total Expenditures & Requirements	1,721,584	368,100	325,050	27,020	78,630	0	114,050	3,444,095	1,107,134	0	1,254,550	964,150	359,025	61,025	16,015	94,025	19,510	355,450	166,004	1,617,400	446,700	30,020
% Ending Fund Bal	*15%*	*35%*	*2%*	*26%*	*1%*	*0%*	*21%*	*0%*	*1%*		*31%*	*24%*	*0%*	*0%*	*0%*	*0%*	*0%*	*29%*	*0%*	*5%*	*0%*	*0%*
% Contingency	*2%*	*14%*	*3%*	*0%*	*0%*	*0%*	*44%*	*49%*	*2%*		*12%*	*21%*	*40%*	*54%*	*100%*	*91%*	*100%*	*28%*	*92%*	*22%*	*0%*	*100%*

GENERAL SUB-FUND TOTALS

Non-Departmental	290,300
City Council	16,160
Admin/Finance	305,695
Municipal Court	47,290
Police Department	590,590
Fire Department	87,750
Parks Department	112,300
Emergency Mgt Serv	500
TOTAL	1,450,585

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City of Gold Beach

ADMINISTRATIVE COST ALLOCATION PLAN

Fiscal Year 2013-2014

INDIRECT COST TRANSFERS General Fund			General		Street Tax		Hwy 101 Sewer		Water Utility		Sewer Utility		
	Expenditures	Total	%	$	%	$	%	$	%	$	%	$	
	Audit Services	28,000	42%	11,760	4.0%	1,120	2.0%	560	26.0%	7,280	26.0%	7,280	100% calculated on % dept ops to total budget and staff time ests.
	Legal Services	40,000	42%	16,800	2.0%	800	0.0%	0	20.0%	8,000	36.0%	14,400	100% calculated on % dept ops to total budget and staff time ests.
	Insurance/Bonding	58,000	42%	24,360	4.0%	2,320	0.0%	0	27.0%	15,660	27.0%	15,660	100% calculated on % est ops to total budget and risk assess
	PERS UAL	45,000	66%	29,570	2.8%	1,260	0.0%	0	17.1%	7,713	14.3%	6,426	100% calculated on number of FTEs
	Dues & Memberships	3,300	48%	1,584	4.0%	132	0.0%	0	24.0%	792	24.0%	792	100% calculated on % dept ops to total budget
	Custodial City Hall	7,500	100%	7,500	0.0%	0	0.0%	0	0.0%	0	0.0%	0	100%
	Solid Waste City Hall	2,500	100%	2,500	0.0%	0	0.0%	0	0.0%	0	0.0%	0	100%
	Bank Fees	2,500	42%	1,050	4.0%	100	2.0%	50	26.0%	650	26.0%	650	100% calculated on % dept ops to total budget and staff time ests.
	Dispatch Services	35,000	98%	34,300	0.0%	0	0.0%	0	1.0%	350	1.0%	350	100% calculated on staff estimates of calls for service
	Electricity City Hall	9,000	42%	3,780	4.0%	360	2.0%	180	26.0%	2,340	26.0%	2,340	100% calculated on staff estimates of use
	Telephone Communications	12,000	42%	5,040	4.0%	480	2.0%	240	26.0%	3,120	26.0%	3,120	100% calculated on % dept ops to total budget and staff time ests.
	IT Services and Replacement	15,000	42%	6,300	4.0%	600	2.0%	300	26.0%	3,900	26.0%	3,900	100% calculated on % dept ops to total budget and staff time ests.
	Postage	9,000	25%	2,250	1.0%	90	4.0%	360	35.0%	3,150	35.0%	3,150	100% calculated on % dept ops to total budget
	Caselle License	6,000	50%	3,000	0.0%	0	0.0%	0	25.0%	1,500	25.0%	1,500	100% calculated on % dept ops to total budget and staff time ests.
	GIS Fees	7,500	40%	3,000	4.0%	300	0.0%	0	28.0%	2,100	28.0%	2,100	100% calculated on % dept ops to total budget and staff time ests.
	Administration & Finance	305,695	40%	122,278	4.0%	12,228	2.0%	6,114	27.0%	82,538	27.0%	82,538	100% calculated on % dept ops to total budget
	City Council	16,160	42%	6,787	4.0%	646	2.0%	323	26.0%	4,202	26.0%	4,202	100% calculated on % dept ops to total budget
	Total	602,155		281,859		20,436		8,127		143,294		148,407	

Direct costs are those costs which are clearly and easily attibutable to a specific fund. Indirect costs are those cost which are not easily identifiable with a specific fund but are necessary to the operation of the City. Indirect costs include shared services such as IT, GIS, postage, audit, legal and City Management. Administration & Finance provides administrative staff which provide services such as accounts payable, cash receipting, bookkeeping, payroll, utility billing and planning.
The City Administrator is also part of this department.

Different formulas or allocation plans can be used for allocating indirect costs. The method used was a combination of total fund cost to total budget (less reserves and special funds) and estimate of actual program use.

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City of Gold Beach

PERSONNEL SUMMARY

Fiscal Year 2013-2014

POSITION	FTE	SALARY
ADMINISTRATION & FINANCE		
City Administrator	1.00	$66,105
City Recorder/Admin Assistant	1.00	$38,796
AP Manager	1.00	$31,921
Utilities & Payroll Clerk	1.00	$30,673
Part-time Clerk	0.50	$11,550
TOTAL	**4.50**	**$179,045**
POLICE		
Chief	1.00	$64,579
Sergeant	1.00	$57,325
Sr Patrol Officer	1.00	$46,717
Patrol Officer	1.00	$42,370
Patrol Officer	1.00	$42,370
Patrol Officer	1.00	$38,438
Office Manager/Deputy Medical Examiner	1.00	$36,691
TOTAL	**7.00**	**$328,490**
MUNI COURT		
Municipal Judge	0.06	$7,000
Municipal Court Clerk	0.75	$23,000
TOTAL	**0.81**	**$30,000**
FIRE		
Chief	0.25	$9,700
Assistant Chief	0.25	$7,200
TOTAL	**0.50**	**$16,900**
STREETS		
PW Lead Operator/Worker	0.50	$21,843
TOTAL	**0.50**	**$21,843**
WATER		
PW Superintendent (WN)	0.50	$30,302
PW Lead Operator/Worker (DS)	0.50	$21,778
PW Operator/Worker (EP)	0.50	$18,795
PW Operator/Worker (TB)	1.00	$36,130
PW Operator/Worker (JS)	0.50	$17,716
TOTAL	**3.00**	**$124,721**
SEWER		
PW Superintendent (WN)	0.50	$30,302
PW Assistant Super (RN)	1.00	$51,043
PW Operator/Worker (EP)	0.50	$18,800
PW Operator/Worker (JS)	0.50	$17,716
TOTAL	**2.50**	**$117,861**
VISITOR CENTER		
VC Manager	0.80	$29,500
VC Staff	0.80	$19,049
VC Staff	0.60	$13,743
VC Staff	0.40	$9,002
TOTAL	**2.60**	**$71,294**

	FTE	Salary
Total General Fund Personnel	12.81	$554,435
Total Public Works Personnel	6.00	$264,425
Total Visitor Center Staff	2.60	$71,294
Total City Personnel	**21.41**	**$890,154**

Note: *1.7% COLA included in salaries*

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CITY OF GOLD BEACH SALARY SCHEDULE FY 2013-2014

EXEMPT EMPLOYEES (DEPARTMENT HEADS)

DEPT	POSITION	STEP 1	2	3	4	5
ADMIN	CITY ADMINISTRATOR	SET BY COUNCIL CONTRACT				
PW	PUBLIC WORKS SUPERINTENDENT	$ 4,285	$ 4,370	$ 4,501	$ 4,682	$ 4,916
POLICE	CHIEF	SET BY CONTRACT, CURRENTLY $63,600 ($5300 MONTHLY)				
MUNI	MUNICIPAL JUDGE	SET BY RESOLUTION, CURRENTLY $45 PER HR REGULAR AND $17 TRAVEL/TRAINING				

NON-EXEMPT EMPLOYEES

DEPT	POSITION	STEP 1	2	3	4	5
ADMIN	CITY RECORDER/ADMIN ASSISTANT	$ 16.62	$ 16.95	$ 17.46	$ 18.16	$ 19.07
	AP MANAGER & UTILITY/PAYROLL CLERK	$ 13.67	$ 13.94	$ 14.36	$ 14.94	$ 15.68
	OFFICE STAFF	$ 10.71	$ 10.92	$ 11.25	$ 11.70	$ 12.29
PW	ASSISTANT PUBLIC WORKS SUPER	$ 23.42	$ 23.89	$ 24.60	$ 25.59	$ 26.87
	PUBLIC WORKS LEAD OPERATOR/WORKER	$ 17.78	$ 18.13	$ 18.67	$ 19.42	$ 20.39
	PUBLIC WORKS OPERATOR/WORKER	$ 16.75	$ 17.08	$ 17.59	$ 18.30	$ 19.21
VIS CTR	VISITOR CENTER MANAGER	$ 16.82	$ 17.15	$ 17.67	$ 18.37	$ 19.29
	OFFICE STAFF	$ 10.71	$ 10.92	$ 11.25	$ 11.70	$ 12.29
MUNI	MUNICIPAL COURT CLERK	$ 14.36	$ 14.65	$ 15.09	$ 15.69	$ 16.48

POLICE DEPARTMENT TEAMSTERS

		1	2	3	4	5	6	1	2	3	4	5	6
POLICE	SERGEANT	$ 20.56	$ 21.59	$ 22.67	$ 23.80	$ 24.99	$ 26.24	$3,564	$3,742	$3,929	$4,125	$4,331	$4,548
	CORPORAL	$ 18.52	$ 19.44	$ 20.42	$ 21.44	$ 22.51	$ 23.64	$3,210	$3,370	$3,539	$3,716	$3,902	$4,097
	OFFICER	$ 16.76	$ 17.60	$ 18.48	$ 19.40	$ 20.37	$ 21.39	$2,905	$3,050	$3,203	$3,363	$3,531	$3,708
	PD OFFICE MANAGER/DEPUTY ME*	$ 14.50	$ 15.23	$ 15.99	$ 16.79	$ 17.64	$ 18.52	$2,514	$2,640	$2,772	$2,911	$3,057	$3,210

**when acting as Deputy Medical Examiner, shall receive an additional twenty percent (20%) of their wage added to base*

SET BY CBA ADOPTED OCTOBER 2011 (FINAL CONTRACT SIGNED JAN 2012) *APPROVED BY TEAMSTERS 9/11*

UPDATED MAY 2012

BUDGETED TRANSFERS FY 13-14

TRANSFER FROM	AMOUNT		TRANSFER TO	AMOUNT
Building Reserve	$ 50,000		General Fund	$ 50,000
Street	$ 20,436		General Fund	$ 20,436
Hwy 101 Sewer	$ 8,127		General Fund	$ 8,127
Water Utility	$ 143,294		General Fund	$ 143,294
Sewer Utility	$ 148,407		General Fund	$ 148,407
General Fund	$ 5,000		Building Reserve	$ 5,000
General Fund	$ 5,000		Parks Reserve	$ 5,000
General Fund	$ 6,500		General Reserve	$ 6,500
General Fund	$ 5,000		Uninsured Reserve	$ 5,000
Streets	$ 15,000		Culvert Reserve	$ 15,000
SCA	$ 28,000		Streets	$ 28,000
SRS	$ 20,000		Fleet Replacement	$ 20,000
Sewer Reserve	$ 444,000		WWTP Construction	$ 444,000
Water Utility	$ 3,000		Uninsured Reserve	$ 3,000
Water Utility	$ 3,000		Building Reserve	$ 3,000
Sewer Utility	$ 3,000		Uninsured Reserve	$ 3,000
Sewer Utility	$ 3,000		Building Reserve	$ 3,000
Sewer Reserve	$ 462,000		Hwy 101 Sewer Debt	$ 462,000
Water Reserve	$ 154,000		Hwy 101 Sewer Debt	$ 154,000
Building Reserve	$ 154,000		Hwy 101 Sewer Debt	$ 154,000
TOTAL TRANSFERS	**$ 1,680,764**			**$ 1,680,764**

FORM LB-1 **NOTICE OF BUDGET HEARING** **CITY OF GOLD BEACH**

A public meeting of the Gold Beach City Council will be held on Monday, June 24, 2013, at 6:30PM at the City Council Chambers in Gold Beach, Oregon. The purpose of the meeting is to discuss and adopt the budget for the fiscal year beginning July 1, 2013 as approved by the City of Gold Beach Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at City Hall between the hours of 8:00AM to 5:00PM, Monday through Friday. The budget is also posted on the City's website: www.goldbeachoregon.gov
This budget is for an annual period: July 1, 2013 through June 30, 2014. This budget was prepared on a basis of accounting the same as used the preceding year (accrual).

Contact: Jodi Fritts-Matthey, Budget Officer Telephone: 541-247-7029 Email: jfritts@goldbeachoregon.gov

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2011-2012	Adopted Budget This Year 2012-2013	Approved Budget Next Year 203-2014
Beginning Fund Balance/Net Working Capital	5,500,819	5,598,490	5,111,203
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	1,994,245	1,960,500	2,081,200
Federal, State and All Other Grants, Gifts, Allocations and Donations	2,684,149	5,603,072	3,212,300
Revenue from Bonds and Other Debt	47,467	1,300	500
Interfund Transfers / Internal Service Reimbursements	1,782,482	1,137,695	1,652,184
All Other Resources Except Current Year Property Taxes	61,142	8,481	12,150
Current Year Property Taxes Estimated to be Received	471,145	450,000	500,000
Total Resources	**12,541,449**	**14,759,538**	**12,569,537**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	1,189,616	1,435,289	1,381,005
Materials and Services	908,657	1,106,492	1,389,600
Capital Outlay	4,561,389	6,489,641	2,557,700
Debt Service	165,504	225,244	1,197,768
Interfund Transfers	1,782,532	1,045,735	1,680,764
Contingencies	425,210	3,281,754	3,154,138
Special Payments	21,638	12,000	14,000
Unappropriated Ending Balance and Reserved for Future Expenditure	3,486,903	1,163,383	1,194,562
Total Requirements	**12,541,449**	**14,759,538**	**12,569,537**

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program **FTE** for that unit or program			
Administration & Finance	213,050	273,776	271,695
FTE	3.50	4.50	4.50
Municipal Court	18,813	42,354	40,250
FTE	0.50	0.80	0.80
Police Department	438,658	534,914	517,490
FTE	7	7	7
Fire Department	26,437	28,415	28,100
FTE	0.50	0.50	0.50
Streets	35,056	38,519	36,573
FTE	0.50	0.50	0.50
Promotions	112,443	104,100	88,665
FTE	3	2.60	2.60
Water Utility	159,833	209,200	204,021
FTE	2.50	3	3
Sewer Utility	185,326	204,011	194,211
FTE	3.00	2.50	2.50
Total Requirements	**1,189,616**	**1,435,289**	**1,381,005**
Total FTE	**21**	**21**	**21**

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

New server and software licensing
PERS Unfunded Actuarial Liability reflected in Non-Departmental
IT Services reduced in Police
Public Works Tool Truck purchase
$50K grant from ODOT approved for 3rd Street sidewalk project
Wastewater Treatment Plant project expected to be completed this fiscal year
Proposed payoff of Hwy 101 Sewer Line Debt

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PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit 2.336 per $1,000)	$2.336	$2.336	$2.336
Local Option Levy	$40,000	$0	$0
Levy For General Obligation Bonds	0	0	0

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$0	$0
Other Bonds	$0	$0
Other Borrowings	$2,051,567	$9,057,000
Total		

RESOLUTION R1213-17

A RESOLUTION ADOPTING THE FY2013-2014 BUDGET, MAKING APPROPRIATIONS, IMPOSING AND CATEGORIZING THE TAX

Adopt the budget:
BE IT RESOLVED that the City Council of the City of Gold Beach hereby adopts the budget for fiscal year 2013-2014, in the total of $12,569,537 now on file at the Gold Beach City Hall located at 29592 Ellensburg Avenue, Gold Beach, Oregon.

Making Appropriations:
BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2013, and for the purposes shown below are hereby appropriated:

FUNDS REQUIRING A PROPERTY TAX TO BE LEVIED

General Fund

City Council	$16,160
Administration & Finance	$305,695
Municipal Court	$47,290
Police Department	$590,590
Fire Department	$87,750
Parks Department	$112,300
Emergency Management	$500
Non-Departmental	$290,300
Transfers	$21,500
Contingency	$31,000
Total General Fund Appropriation	$1,212,285

FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED

Street Tax Fund

Personnel Services	$36,573
Materials and Services	$41,750
Capital Outlay	$77,000
Debt Service	$0
Transfers	$35,436
Contingencies	$50,000
Special Payments	$0
Total Street Tax Fund Appropriation	$240,759

Community Promotion Fund

Personnel Services	$88,665
Materials and Services	$221,500

Capital Outlay $0
Debt Service $0
Transfers $0
Contingencies $10,000
Special Payments $0
Total Community Promotion Fund Appropriation $320,165

State Revenue Sharing Fund
Personnel Services $0
Materials and Services $0
Capital Outlay $0
Debt Service $0
Transfers $20,000
Contingencies $0
Special Payments $0
Total State Revenue Sharing Fund Appropriation $20,000

Small City Allotment Fund
Personnel Services $0
Materials and Services $0
Capital Outlay $50,000
Debt Service $0
Transfers $28,000
Contingencies $0
Special Payments $0
Total Small City Allotment Fund Appropriation $78,000

I & I Correction Fund
Personnel Services $0
Materials and Services $0
Capital Outlay $40,000
Debt Service $0
Transfers $0
Contingencies $50,000
Special Payments $0
Total I & I Correction Fund Appropriation $90,000

WWTP Improvement Fund
Personnel Services $0
Materials and Services $0
Capital Outlay $1,740,000
Debt Service $0
Transfers $0
Contingencies $0
Special Payments $0
Total WWTP Improvement Fund Appropriation $1,740,000

HWY 101 Sewer Project Fund

Personnel Services	$0
Materials and Services	$0
Capital Outlay	$0
Debt Service	$1,062,768
Transfers	$8,127
Contingencies	$25,000
Special Payments	$0
Total HWY 101 Sewer Project Fund Appropriation	$1,095,895

Water Utility Fund

Personnel Services	$204,021
Materials and Services	$258,600
Capital Outlay	$100,000
Debt Service	$0
Transfers	$149,294
Contingencies	$150,000
Special Payments	$0
Total Water Utility Fund Appropriation	$861,915

Sewer Utility Fund

Personnel Services	$194,211
Materials and Services	$182,200
Capital Outlay	$0
Debt Service	$0
Transfers	$154,407
Contingencies	$200,000
Special Payments	$0
Total Sewer Utility Fund Appropriation	$730,818

Building Reserve Fund

Personnel Services	$0
Materials and Services	$10,000
Capital Outlay	$0
Debt Service	$0
Transfers	$204,000
Contingencies	$145,025
Special Payments	$0
Total Building Reserve Fund Appropriation	$359,025

Fleet Replacement Fund

Personnel Services	$0
Materials and Services	$0
Capital Outlay	$28,000
Debt Service	$0

Transfers $0
Contingencies.....$33,025
Special Payments $0
Total Fleet Replacement Fund Appropriation $61,025

Parks Reserve Fund
Personnel Services $0
Materials and Services $0
Capital Outlay $0
Debt Service.....$0
Transfers $0
Contingencies.....$16,015
Special Payments $0
Total Parks Reserve Fund Appropriation $16,015

Uninsured Damage/Unemployment Fund
Personnel Services $0
Materials and Services $8,500
Capital Outlay $0
Debt Service.....$0
Transfers $0
Contingencies.....$85,525
Special Payments $0
Total Uninsured Damage/Unemp. Fund Appropriation ..$94,025

General Fund Reserve Fund
Personnel Services $0
Materials and Services $0
Capital Outlay $0
Debt Service.....$0
Transfers $0
Contingencies.....$19,510
Special Payments $0
Total General Fund Reserve Fund Appropriation $19,510

Water Reserve Fund
Personnel Services $0
Materials and Services $0
Capital Outlay $0
Debt Service.....$0
Transfers $154,000
Contingencies.....$100,000
Special Payments $0
Total Water Reserve Fund Appropriation.....$254,000

Water Deposit Reserve Fund

Personnel Services	$0
Materials and Services	$0
Capital Outlay	$0
Debt Service	$0
Transfers	$0
Contingencies	$152,004
Special Payments	$14,000
Total Water Deposit Reserve Fund Appropriation	$166,004

Sewer Reserve Fund

Personnel Services	$0
Materials and Services	$150,000
Capital Outlay	$0
Debt Service	$135,000
Transfers	$906,000
Contingencies	$352,939
Special Payments	$0
Total Sewer Reserve Fund Appropriation	$1,543,939

Fire Truck Reserve Fund

Personnel Services	$0
Materials and Services	$0
Capital Outlay	$446,700
Debt Service	$0
Transfers	$0
Contingencies	$0
Special Payments	$0
Total Fire Truck Reserve Fund Appropriation	$446,700

Culvert Replacement Reserve Fund

Personnel Services	$0
Materials and Services	$0
Capital Outlay	$0
Debt Service	$0
Transfers	$0
Contingencies	$30,000
Special Payments	$0
Total Culver Replacement Reserve Fund Appropriation	$30,000

TOTAL APPROPRIATIONS (all funds)	$11,374,975
TOTAL UNAPPROPRIATED & RESERVES (all funds)	$1,194,562
TOTAL ADOPTED BUDGET	$12,569,537

Imposing the Tax:
BE IT RESOLVED that the City Council of the City of Gold Beach hereby imposes the taxes provided for in the adopted budget:

1. At the rate of $2.3360 per $1,000 of assessed value of operations.

These taxes are hereby imposed and categorized for tax year 2013-2014 upon the assessed value of all taxable property within the district as follows:

Categorizing the Tax:
General Government Limitation
General Fund.....$2.3360/$1,000

Passed by the City Council of the City of Gold Beach, County of Curry, State of Oregon, this 24th day of June, 2013.

_____
Karl Popoff, Mayor

ATTEST:

_____
Candy Cronberger, City Recorder

RESOLUTION R1213-11

RESOLUTION DECLARING THE CITY'S ELECTION TO RECEIVE STATE REVENUES

WHEREAS: ORS 221.770 provides that a share of certain revenues of the state of Oregon will be apportioned among and distributed to the cities of the state for general purposes; and

WHEREAS: Pursuant to ORS 221.770, a public hearing was held before the City of Gold Beach Budget Committee on April 11th, 2013, giving, citizens the opportunity to provide written and oral comment to the authority responsible for approving the proposed city budget on the possible use of State Revenue Sharing distribution to the City of Gold Beach; and

WHEREAS: Pursuant to ORS 221.770, a public hearing was held before the City of Gold Beach City Council on June 10, 2013, giving citizens an opportunity to provide written and oral comment to the authority responsible for adoption the city budget on the possible uses of the State Revenue Sharing distribution to the City of Gold Beach; and

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Gold Beach, Oregon, hereby elects to receive state revenues for Fiscal Year 2013-2014 pursuant to ORS 221.770.

Passed by the City Council of the City of Gold Beach, County of Curry, State of Oregon, this 10th Day of June 2013.

Karl Popoff, Mayor

ATTEST:

Candy Cronberger

Candy Cronberger, City Recorder

I certify that a public hearing before the Budget Committee of the City of Gold Beach was held on April 11, 2013, and a public hearing before the City of Gold Beach City Council was held on June 10, 2013, giving citizens an opportunity to comment on use of State Revenue Sharing.

Candy Cronberger

Candy Cronberger, City Recorder

General Fund

A fund used to account for most fiscal activities except for those activities required to be accounted for in another fund [OAR 150-294.352(1)].

City of Gold Beach

General Fund

Revenues

Fiscal Year 2012-2013

		2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2013-2014 CITY ADMIN PROPOSED	2013-2014 BDGT COMM APPROVED	2013-2014 COUNICL ADOPTED
PROPERTY TAXES							
10-31-201	PROPERTY TAXES CURRENT	442,466	471,145	450,000	480,000	480,000	480,000
10-31-202	PROPERTY TAXES DELINQUENT	19,671	23,131	20,000	20,000	20,000	20,000
	TOTAL PROPERTY TAXES	462,137	494,276	470,000	500,000	500,000	500,000
FRANCHISE FEES							
10-34-201	TELEPHONE	12,537	9,939	10,000	12,000	12,000	12,000
10-34-202	TELEVISION	42,197	21,824	20,000	20,000	20,000	20,000
10-34-221	SOLID WASTE (cash)	17,340	17,862	15,500	17,000	17,000	17,000
	STREET LIGHTING	21,775	0	0	0	0	0
	TOTAL FRANCHISE FEES	93,850	49,625	45,500	49,000	49,000	49,000
FEES, PERMITS AND CONTRACTS							
10-32-140	TRANSIENT ROOM TAX	59,018	72,601	60,000	55,000	60,000	60,000
10-32-110	LIQUOR LICENSE FEES	1,605	1,800	1,000	2,000	2,000	2,000
10-32-120	SOCIAL GAMES FEES	600	300	300	300	300	300
10-32-150	BUSINESS LICENSE FEES	32,460	30,819	31,000	35,000	35,000	35,000
10-32-170	SIGN PERMITS	100	138	100	100	100	100
10-32-160	PLANNING FEES	5,300	0	1,000	1,000	1,000	1,000
10-32-180	FIRE SERVICES CONTRACT	116,000	84,850	84,700	84,700	84,700	84,700
	TOTAL FEES, PERMITS AND CONTRACTS	215,083	190,508	178,100	178,100	183,100	183,100
INTERGOVERNMENTAL							
10-33-155	TSS SB GRANT	0	0	400	200	200	200
10-33-101	CIGARETTE TAX	3,291	3,622	2,700	3,000	3,000	3,000
10-33-102	LIQUOR TAX	23,341	28,965	21,500	24,000	24,000	24,000
	911 DISPATCH (pass-through to CO)	13,391	0	0	0	0	0
10-33-175	TSS DUII GRANT	0	120	400	600	600	600
10-33-165	DLCD GRANT	2,500	6,000	5,000	4,500	4,500	4,500
	TOTAL INTERGOVERNMENTAL	42,523	38,707	30,000	32,300	32,300	32,300
FINES AND FORFEITURES							
10-35-100	MUNICIPAL COURT FINES	66,093	53,215	55,000	75,000	75,000	75,000
10-35-110	COUNTY CIRCUIT COURT FINES	1,702	1,149	1,500	2,000	2,000	2,000
	TOTAL FINES AND FORFEITURES	67,795	54,364	56,500	77,000	77,000	77,000
DONATIONS AND EARNED INTEREST							
10-36-160	PD DONATIONS	931	300	200	200	200	200
10-36-100	INTEREST EARNED	2,967	2,204	500	300	300	300
10-36-110	MISCELLANEOUS REVENUE	21,658	16,337	3,000	10,000	10,000	10,000
	TOTAL DONATIONS AND EARNED INTEREST	25,555	18,841	3,700	10,500	10,500	10,500

City of Gold Beach

General Fund

Revenues

Fiscal Year 2012-2013

		2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2013-2014 CITY ADMIN PROPOSED	2013-2014 BDGT COMM APPROVED	2013-2014 COUNICL ADOPTED
TRANSFERS IN							
10-39-110	REVENUE SHARE TRANSFER IN	15,000	0	0	0	0	0
	TRANS IN BUILDING RES FUND	0	0	30,000	50,000	50,000	50,000
10-39-100	TRANS IN STREETS INDIRECT	12,526	18,487	18,628	20,396	20,396	20,396
10-39-120	TRANS IN I & I FUND INDIRECT	2,137	13,541	0	0	0	0
10-39-170	TRANS IN HWY 101 INDIRECT	1,399	0	7,822	8,107	8,107	8,107
10-39-140	TRANS IN WATER UTILITY INDIRECT	42,376	102,819	132,208	143,034	143,034	143,034
10-39-150	TRANS IN SEWER UTILITY INDIRECT	53,568	102,026	138,608	148,147	148,147	148,147
	TOTAL TRANSFERS IN	127,006	236,873	327,266	369,684	369,684	369,684
BEGINNING FUND BALANCE							
	BEGINNING FUND BALANCE	485,033	521,008	553,789	500,000	500,000	500,000
	TOTAL BEGINNING FUND BALANCE	485,033	521,008	553,789	500,000	500,000	500,000
	TOTAL GENERAL FUND REVENUE	1,518,982	1,604,202	1,664,855	1,716,584	1,721,584	1,721,584

DEPARTMENT: **Non-Departmental**
Fund: **General**

Program Description/Mission:
This program allocates indirect costs applicable to a variety of programs or funds. Direct costs are those cost which are clearly and easily attributable to a specific fund. Indirect costs are those costs which are not easily identifiable with a specific fund but are necessary to the operation of the City. Having these costs in one department enables readers to more easily identify actual expenses for these services rather than looking for them within the individual funds.

Budget Comments:

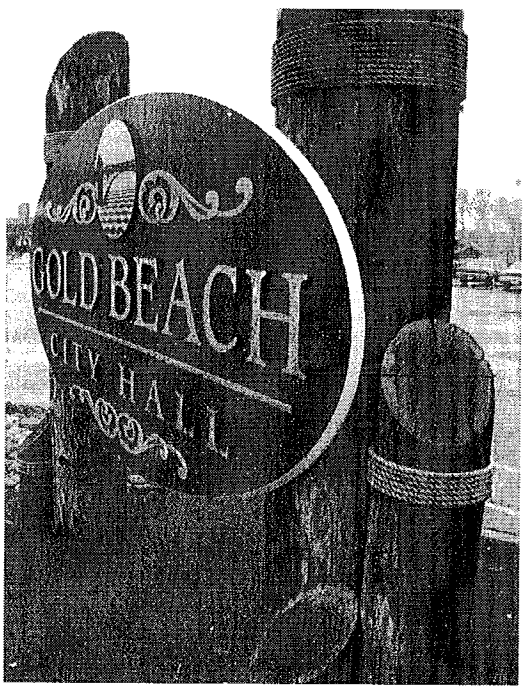
PERS UAL (unfunded actuarial liability)was moved to Non-Department this year. This is an assessment by PERS for statewide unfunded PERS liability. It seems more appropriate to have it reflected in one lump sum for transparency.

It is unknown whether dispatch services with the County will go up for FY 13-14. We may not know until after the May election.

Telephone costs were increased to reflect actual FY 12-13 rates YTD.

Contract Services was reduced in Admin & Finance and reflected here as IT Services since IT serves all the departments.

Capital Outlay for a new server and licensing was included for this year. Our current server is on it's last legs and we actually have no licensing for Windows and email software which, obviously, is not a good



City of Gold Beach

General Fund

NON-DEPARTMENTAL EXPENDITURES

Fiscal Year 2013-2014

		2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2013-2014 CITY ADMIN PROPOSED	2013-2014 BDGT COMM APPROVED	2013-2014 COUNCIL ADOPTED
MATERIALS AND SERVICES							
10-40-262	AUDIT SERVICES	21,460	21,645	25,000	28,000	28,000	28,000
10-40-260	LEGAL SERVICES	30,317	49,612	40,000	40,000	40,000	40,000
10-40-220	INSURANCE/BONDING	0	55,278	58,000	58,000	58,000	58,000
	PERS UAL COSTS	0	0	0	45,000	45,000	45,000
10-40-272	DUES & MEMBERSHIPS	2,529	3,072	3,300	3,300	3,300	3,300
10-40-290	MUNICIPAL CODE SERVICES	3,043	0	1,000	0	0	0
10-40-277	CUSTODIAL SERVICES CITY HALL	0	5,132	8,400	7,500	7,500	7,500
10-40-275	SOLID WASTE SERVICES CITY HALL	0	1,513	2,000	2,500	2,500	2,500
10-40-255	BANK FEES	0	4,963	2,400	2,500	2,500	2,500
10-40-246	DISPATCH SERVICES	0	35,000	35,000	35,000	35,000	35,000
10-40-270	ELECTRICITY TO CITY HALL	0	8,297	6,500	9,000	9,000	9,000
	TELEPHONE COMMUNICATIONS	0	0	7,750	12,000	12,000	12,000
	IT SERVICES AND REPLACEMENT	0	0	0	15,000	15,000	15,000
	POSTAGE	0	0	8,500	9,000	9,000	9,000
10-40-240	SOFTWARE SUPPORT	0	5,731	7,000	6,000	6,000	6,000
10-40-215	GIS FEES	7,200	7,556	7,200	7,500	7,500	7,500
	TOTAL MATERIALS AND SERVICES	64,549	197,799	212,050	280,300	280,300	280,300
CAPITAL OUTLAY							
	NEW SERVER AND LICENSING	0	0	0	10,000	10,000	10,000
	FUND ACCOUNTING SOFTWARE	25,000	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	25,000	0	0	10,000	10,000	10,000
CONTINGENCY & RESERVES							
10-40-415	CONTINGENCY	0		51,500	31,000	31,000	31,000
	TOTAL CONTINGENCY	0	0	51,500	31,000	31,000	31,000
TRANSFERS OUT							
10-40-710	TRANSFER TO BUILDING RES FUND	10,000	0	0	5,000	5,000	5,000
	TRANSFER TO FLEET REPLACEMENT RE	0	0	21,000	0	0	0
10-40-714	TRANSFER TO PARKS RES FUND	0	6,000	5,000	5,000	5,000	5,000
10-40-715	TRANSFER TO GENERAL FUND RES	0	6,500	6,500	6,500	6,500	6,500
10-40-711	TRANSFER TO UNINSURED FUND	7,000	7,000	7,000	5,000	5,000	5,000
	TOTAL TRANSFERS OUT	17,000	19,500	39,500	21,500	21,500	21,500
UNAPPROPRIATED ENDING FUND BALANCE							
	UNAPP ENDING FUND BAL	511,503	451,738	195,000	214,499	218,499	218,499
	TOTAL UNAPP ENDING FUND BAL	511,503	451,738	195,000	214,499	218,499	218,499
	TOTAL NON-DEPARTMENTAL	618,052	669,037	498,050	557,299	561,299	561,299

00027

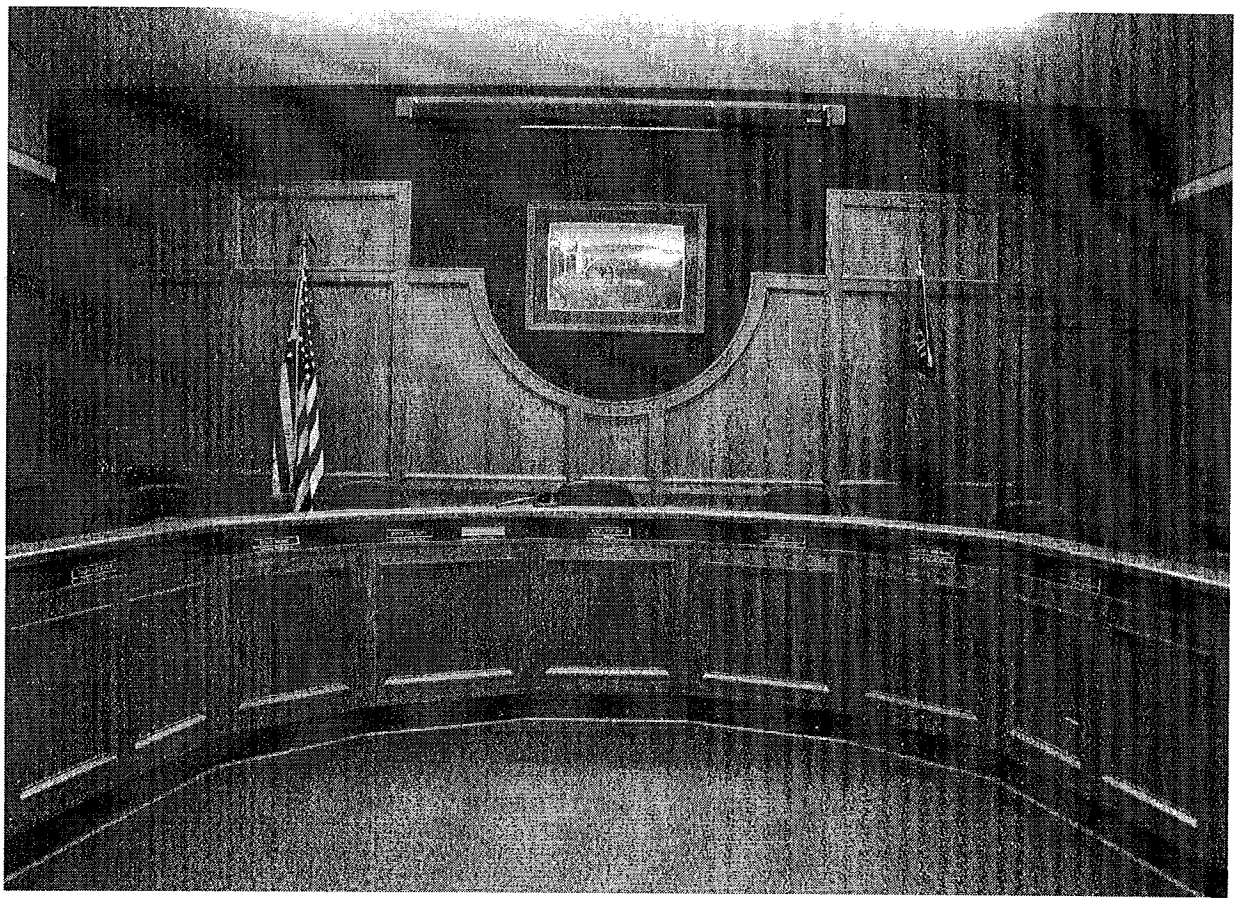
CITY COUNCIL

Fiscal Year 2013-2014

DEPARTMENT: **City Council**
Fund: **General**

Program Description/Mission:
The City of Gold Beach governing body is comprised of a Mayor and five at-large Council members. The Council is the legislative branch of the City.

Budget Comments:
The Mayor receives a stipend of $100 per month. The council members receive $95 per month. There are no proposed changes to expenditures for this department.



City of Gold Beach

General Fund

CITY COUNCIL EXPENDITURES

Fiscal Year 2013-2014

		2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2012-2013 CITY ADMIN PROPOSED	2012-2013 BDGT COMM APPROVED	2012-2013 COUNCIL ADOPTED
MATERIALS AND SERVICES							
10-41-220	MAYOR STIPEND	1,200	1,000	1,200	1,200	1,200	1,200
10-41-225	COUNCIL STIPENDS	5,700	4,750	5,700	5,700	5,700	5,700
10-41-230	WORKERS COMPENSATION	30	40	40	40	40	40
10-41-235	MAYOR TRAVEL	1,052	1,016	1,200	1,200	1,200	1,200
10-41-231	COUNCIL TRAVEL	3,966	5,958	6,000	5,000	6,000	6,000
10-41-245	COUNCIL OFFICE SUPPLIES	3,796	1,198	1,800	1,800	1,800	1,800
10-41-210	DUES & MEMBERSHIPS	87	149	220	220	220	220
10-41-285	MISCELLANEOUS EXPENSES	46	0	0	0	0	0
	TOTAL MATERIALS AND SERVICES	15,877	14,111	16,160	15,160	16,160	16,160
	TOTAL CITY COUNCIL	15,877	14,111	16,160	15,160	16,160	16,160

DEPARTMENT: Administration & Finance
Fund: General

Program Description/Mission:
The Administrative & Finance office is the Executive branch of the City. The A & F office provides administration and financial management to all of the city departments and functions. All accounts receivable and payable (including utility billing) run through the A & F office. The Administrative Office also acts as the city elections office, recording, and public records repository.

Budget Comments:
There are 4.5 FTE's in the Admin & Finance office: City Administrator, City Recorder/Admin Assistant, Accounts Payable Manager, Utility & Payroll Clerk, and a .50 floating office support specialist.

PROPOSED CHANGES:

All of the personnel are reflected within this fund instead of being split out among General, Water and Sewer. The cost allocation plan allocates money from the funds that utilize the services of A&F.

The Budget Officer proposes a 1.7% COLA based on the Social Security Administration COLA of 1.7% for 2013. No step increases are proposed for this fiscal year.

Medical costs were estimated at the time of the April budget hearings based on current year actual costs year-to-date (extrapolated to year end) plus 5%.

PERS UAL (unfunded actuarial liability)was moved to Non-Department this year. This is an assessment by PERS for statewide unfunded PERS liability. It seems more appropriate to have it reflected in one lump sum for transparency.

Contract services has been reduced , and IT support was moved to Non-Departmental.

City of Gold Beach

General Fund

ADMINISTRATION AND FINANCE EXPENDITURES

Fiscal Year 2013-2014

		2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2013-2014 CITY ADMIN PROPOSED	2013-2014 BDGT COMM APPROVED	2013-2014 COUNCIL ADOPTED
PERSONNEL SERVICES							
10-43-114	CITY ADMINISTRATOR	65,000	69,963	65,000	66,105	66,105	66,105
10-43-120	ADMINISTRATIVE SERVICES DIRECTOR	20,064	11,803	0	0	0	0
10-43-111	AP CLERK	27,121	32,062	32,007	31,921	31,921	31,921
10-43-113	ADMINISTRATIVE ASSISTANT	0	26,546	38,905	38,796	38,796	38,796
10-43-112	UTILITY/PAYROLL CLERK	0	0	30,765	30,673	30,673	30,673
10-43-115	IT SPECIALIST	3,216	0	0	0	0	0
	SUPPORT SPECIALIST	0	3,830	5,570	11,550	11,550	11,550
10-43-117	OVERTIME	0	0	500	0	0	0
10-43-131	SOCIAL SECURITY	8,497	11,621	13,500	13,400	13,400	13,400
10-43-130	RETIREMENT	11,833	17,675	25,000	24,000	24,000	24,000
10-43-135	PERS UAL COSTS	6,465	9,196	10,450	0	0	0
10-43-132	WORKERS COMPENSATION	626	500	850	850	850	850
10-43-133	MEDICAL INSURANCE	21,457	29,414	50,829	54,000	54,000	54,000
10-43-134	LIFE & L.T.D. INSURANCE	401	440	400	400	400	400
	TOTAL PERSONNEL	164,679	213,050	273,776	271,695	271,695	271,695
MATERIALS AND SERVICES							
10-43-270	ELECTRICITY	1,543	0	0	0	0	0
10-43-297	INSURANCE/BONDS	800	0	0	0	0	0
10-43-280	COMMUNICATIONS	3,727	4,430	0	0	0	0
10-43-210	PRINTING/SUBSCRIPTIONS	7,411	5,146	2,000	2,000	2,000	2,000
10-43-230	TRAVEL, TRAINING & MEETINGS	6,044	8,008	6,000	5,000	5,000	5,000
10-43-265	BUILDINGS & GROUNDS	1,517	3,885	5,000	4,000	4,000	4,000
10-43-250	EQUIPMENT O & M	2,063	3,911	4,000	4,000	4,000	4,000
10-43-240	SUPPLIES/CUSTODIAL	6,875	5,762	6,000	7,000	7,000	7,000
10-43-255	TOWING FEES	150	0	500	500	500	500
10-43-295	CONTRACT SERVICES	5,460	28,933	18,000	8,000	8,000	8,000
	911 DISPATCH (pass-through to CO)	13,391	0	0	0	0	0
10-43-285	MISCELLANEOUS EXPENSES	342	249	0	0	0	0
	STREET LIGHTING (franchise)	12,900	0	0	0	0	0
	SOLID WASTE SERVICES	719	61	0	0	0	0
10-43-205	PLANNING EXPENSES	0	3,165	3,500	3,500	3,500	3,500
	URBAN RENEWAL	0	0	3,000	0	0	0
	TOTAL MATERIALS AND SERVICES	62,944	63,550	48,000	34,000	34,000	34,000
CAPITAL OUTLAY							
	CAPITAL - REPLACEMENT EQUIP	0	4,000	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	4,000	0	0	0	0
	TOTAL CITY MANAGEMENT	227,623	280,600	321,776	305,695	305,695	305,695

MUNICIPAL COURT

Fiscal Year 2013-2014

DEPARTMENT: Municipal Court
Fund: General

Program Description/Mission:
The Municipal Court is the judicial branch of the City. The Municipal Court is the tribunal exercising power for enforcing local traffic violations and enforcement of the municipal codes and ordinances (when necessary).

Budget Comments:
There are 2 part-time employees in this department: the Judge, and clerk. The 2 positions total a .80 FTE

City of Gold Beach

General Fund

MUNICIPAL COURT EXPENDITURES

Fiscal Year 2013-2014

		2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2013-2014 CITY ADMIN PROPOSED	2013-2014 BDGT COMM APPROVED	2013-2014 COUNCIL ADOPTED
PERSONNEL SERVICES							
10-42-111	MUNI COURT JUDGE	3,120	4,690	7,000	7,000	7,000	7,000
10-42-112	MUNI COURT CLERK	8,070	12,730	23,072	23,000	23,000	23,000
10-42-113	MUNI COURT BAILIFF	0	0	1,800	0	0	0
10-42-131	SOCIAL SECURITY	738	1,333	2,550	2,300	2,300	2,300
	RETIREMENT	0	0	2,798	2,770	2,770	2,770
10-42-132	WORKERS COMP	53	60	60	60	60	60
	MEDICAL INSURANCE	0	0	4,954	5,000	5,000	5,000
10-42-134	LIFE & L.T.D. INSURANCE	0	0	120	120	120	120
	TOTAL PERSONNEL SERVICES	11,981	18,813	42,354	40,250	40,250	40,250
MATERIALS AND SERVICES							
10-42-240	OFFICE SUPPLIES	271	759	1,260	1,200	1,200	1,200
	UNIFORMS	0	0	250	250	250	250
10-42-285	BANK FEES	0	0	540	540	540	540
	EQUIPMENT O & M	0	0	550	550	550	550
10-42-230	TRAVEL, TRAINING & MEETINGS	804	2,458	3,000	3,000	3,000	3,000
10-42-210	DUES/SUBS/PRINTING/POSTAGE	95	206	500	500	500	500
10-42-290	CONTRACT SERVICES	665	592	800	700	700	700
10-42-250	CONTEMPT ENFORCEMENT	0	0	300	300	300	300
	TOTAL MATERIALS AND SERVICES	1,835	4,015	7,200	7,040	7,040	7,040
	TOTAL MUNICIPAL COURT	13,816	22,828	49,554	47,290	47,290	47,290

POLICE DEPARTMENT

Fiscal Year 2013-2014

DEPARTMENT: Police Department
Fund: General

Program Description/Mission:
The Police Department provides public safety to the citizens in the way of law enforcement and community policing. Members of the Gold Beach Police Department are professional staff that are dedicated to providing the highest quality police services to our community by protecting life and property, enforcing the state and city laws, and being part of the front line response in emergency management.

Budget Comments:
There is no change in requested staffing level over last budget year. The department has 7 full-time employees: the Chief, Sergeant, 4 officers, and the Office Manager/Deputy Medical Examiner. The PD staffing level is a reflection of the City Business PLan Goal 4(1): Provide minimum 20/7 police coverage.

PROPOSED CHANGES:

Contract services was reduced. The County IT Services provide specialized IT and were to have provided phone services for the Police Department. The phone service has not occurred. The telephone costs are shared within the Non-Departmental costs due to a new combined phone system.

The County IT will hopefully continue to provide us with the required secure connection to them in order to access the County's law enforcement data and the state's Law Enforcement Data System (LEDS). We have never had the technical expertise to handle the connection and maintenance which frequently presents technical difficulties that interfere with department operations. The County will hopefully continue to provide full support to the server, PC's, software, users, and the network during weekdays and weekends. Until the County decides their budget we won't know the status of their IT department.

Again, the PERS UAL costs were moved to Non-Departmental for transparency.

Supplies were increased in order to purchase two patrol rifles and two tasers.

City of Gold Beach

General Fund

POLICE DEPARTMENT EXPENDITURES

Fiscal Year 2013-2014

		2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2013-2014 CITY ADMIN PROPOSED	2013-2014 BDGT COMM APPROVED	2013-2014 COUNCIL ADOPTED
PERSONNEL SERVICES							
10-54-110	POLICE CHIEF (301)	46,763	64,674	63,600	64,579	64,579	64,579
10-54-114	SERGEANT (302) PG	51,280	55,655	54,579	57,325	57,325	57,325
10-54-120	PATROL OFFICER (306) (TB)	40,317	13,626	36,608	38,438	38,438	38,438
10-54-112	SR PATROL OFFICER (303) CK	41,833	42,296	44,491	46,717	46,717	46,717
10-54-121	PATROL OFFICER (305) (TW)	33,738	40,287	40,352	42,370	42,370	42,370
10-54-111	PATROL OFFICER (309) VH	42,413	40,760	40,352	42,370	42,370	42,370
10-54-116	OFFICE MANAGER	32,722	33,325	34,932	36,691	36,691	36,691
10-54-113	TSS SB & DUII GRANT OT	3,760	0	2,000	1,000	1,000	1,000
10-54-117	OT	3,065	3,292	7,000	7,000	7,000	7,000
10-54-118	ME DIFFERENTIAL	0	0	1,000	1,000	1,000	1,000
10-54-119	SALARY & BENEFIT ADJUSTMENT	0	0	6,500	0	0	0
10-54-131	SOCIAL SECURITY	23,215	21,521	25,500	26,500	26,500	26,500
10-54-130	RETIREMENT	42,386	35,710	44,000	40,000	40,000	40,000
10-54-135	PERS UAL COSTS	14,583	12,892	19,500	0	0	0
10-54-132	WORKERS COMPENSATION	16,992	14,460	25,500	26,000	26,000	26,000
10-54-133	MEDICAL INSURANCE	85,936	59,473	88,000	86,000	86,000	86,000
10-54-134	LIFE & LTD INSURANCE	933	687	1,000	1,500	1,500	1,500
	TOTAL PERSONNEL	479,936	438,658	534,914	517,490	517,490	517,490
MATERIALS AND SERVICES							
10-54-270	ELECTRICITY	2,180	0	0	0	0	0
10-54-297	INSURANCE/BONDS	3,357	0	0	0	0	0
10-54-280	COMMUNICATIONS	4,681	3,690	0	0	0	0
10-54-210	DUES/SUBS/PRINTING/POSTAGE	1,808	1,341	2,200	2,200	2,200	2,200
10-54-230	TRAVEL, TRAINING & MEETINGS	2,265	3,759	6,500	6,500	6,500	6,500
10-54-265	BUILDINGS & GROUNDS	389	439	600	600	600	600
10-54-250	EQUIPMENT O & M	30,402	10,210	11,120	11,500	11,500	11,500
10-54-285	FUEL	0	18,593	21,060	21,100	21,100	21,100
	LEXIPOL POLICY MANUAL FEE	0	1,950	1,500	1,500	1,500	1,500
10-54-240	SUPPLIES/CUSTODIAL	3,549	4,399	4,500	8,000	8,000	8,000
	AMMUNITION		2,656	2,500	3,000	3,000	3,000
10-54-293	UNIFORMS AND VESTS	2,698	3,166	3,500	4,000	4,000	4,000
10-54-295	CONTRACT SERVICES	6,073	6,919	18,200	10,000	10,000	10,000
10-54-245	INVESTIGATIONS	450	98	1,000	1,000	1,000	1,000
10-54-290	CMI SYSTEM FEES	2,296	0	3,500	3,500	3,500	3,500
10-54-275	SOLID WASTE SERVICES	765	545	0	0	0	0
10-54-294	MISC DONATION EXPENSES	1,438	247	200	200	200	200
	TOTAL MATERIALS AND SERVICES	62,349	58,012	76,380	73,100	73,100	73,100
CAPITAL OUTLAY							
	PD VEHICLE (FROM SRS)	0	35,585	0	0	0	0
	TOTAL POLICE DEPARTMENT	542,285	532,255	611,294	590,590	590,590	590,590

00035

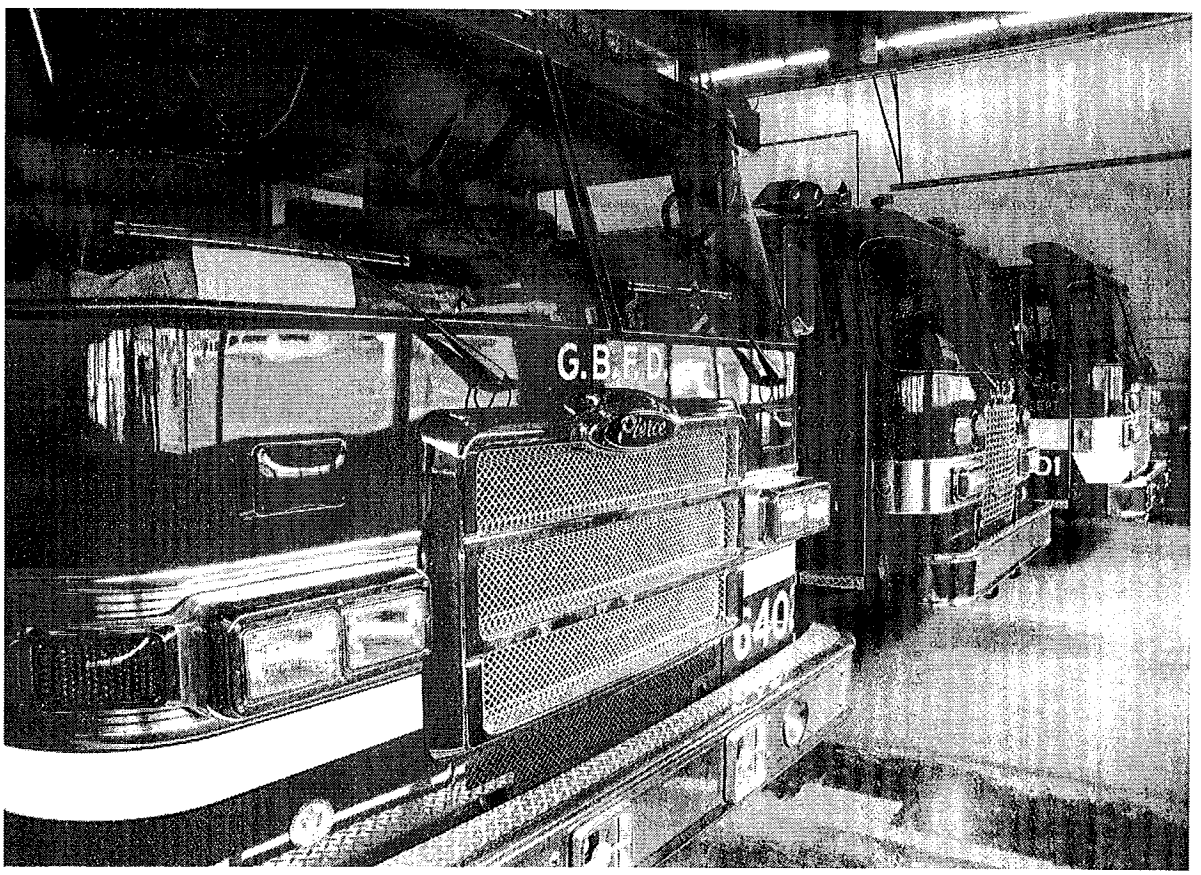
DEPARTMENT: Fire Department
Fund: General

Program Description/Mission:
The Fire Department provides public safety services in the form of fire prevention and suppression, and vehicle accidents , and ambulance assists. The Fire Department provides public safety services within the city limits and contract services to the Gold Beach-Wedderburn Rural Fire Protection District (Wedderburn, Rogue Hills, Rogue Shores, Jerry's Flat Road and North Bank Rogue River Road).

Budget Comments:
There is no change in requested staffing level over last budget year. The department has 2 paid part-time staff: the Chief and Assistant Chief for a total FTE of: .50. We currently have 27 volunteer fire fighters.

PROPOSED CHANGES:

There has not been a change in the amount paid to volunteers for drills and calls in recorded memory. Currently volunteers receive $7.50 per drill and $6.00 per call. The proposal for this year is to increase the drills to $10.00 and calls to $8.00.



City of Gold Beach

General Fund

FIRE DEPARTMENT EXPENDITURES

Fiscal Year 2013-2014

		2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2013-2014 CITY ADMIN PROPOSED	2013-2014 BDGT COMM APPROVED	2013-2014 COUNCIL ADOPTED
PERSONNEL SERVICES							
10-55-110	FIRE CHIEF	9,100	9,563	9,600	9,700	9,700	9,700
10-55-111	ASSISTANT FIRE CHIEF	6,700	6,737	7,100	7,200	7,200	7,200
10-55-131	SOCIAL SECURITY	1,209	1,247	1,335	1,400	1,400	1,400
10-55-132	WORKERS COMPENSATION	8,675	8,000	8,880	8,800	8,800	8,800
10-55-134	LIFE & LTD INSURANCE	676	890	1,500	1,000	1,000	1,000
	TOTAL PERSONNEL	26,360	26,437	28,415	28,100	28,100	28,100
MATERIALS AND SERVICES							
10-55-270	ELECTRICITY	2,002	0	0	0	0	0
10-55-297	INSURANCE/BONDS	7,677	0	0	0	0	0
10-55-280	COMMUNICATIONS	2,578	1,259	1,750	0	0	0
10-55-210	DUES/SUBS/PRINTING/POSTAGE	301	75	400	400	400	400
10-55-230	TRAVEL, TRAINING & MEETINGS	851	691	1,500	1,500	1,500	1,500
10-55-265	BUILDINGS & GROUNDS	469	187	0	0	0	0
10-55-250	EQUIPMENT O & M	8,679	5,401	5,600	6,000	6,000	6,000
10-55-285	FUEL	0	45	500	200	200	200
10-55-240	SUPPLIES/CUSTODIAL	1,835	335	300	350	350	350
	PERSONAL PROTECTIVE EQUIP	0	5,305	5,000	6,000	6,000	6,000
10-55-252	SMALL TOOLS & EQUIPMENT	1,750	2,393	2,500	2,500	2,500	2,500
10-55-295	CONTRACT SERVICES	5,069	5,998	5,000	6,000	6,000	6,000
10-55-215	FIRE ASSOCIATION	10,508	13,099	12,000	18,000	18,000	18,000
10-55-275	SOLID WASTE SERVICES	706	0	0	0	0	0
10-55-245	GBWFPD APPOV FIRE EXPENSES	17,034	21,048	18,700	18,700	18,700	18,700
	TOTAL MATERIALS AND SERVICES	59,458	55,836	53,250	59,650	59,650	59,650
CAPITAL OUTLAY							
	TOTAL CAPITAL OUTLAY	0	0	0	0	0	0
	TOTAL FIRE DEPARTMENT	85,818	82,273	81,665	87,750	87,750	87,750

PARKS DEPARTMENT

Fiscal Year 2013-2014

DEPARTMENT: Parks Department
Fund: General

Program Description/Mission:
The City owns 2 parks: South Beach Park (where the Visitor Center is located) and Buffington Park. The City has a lease agreement with Curry County for the Pocket Park located at the corner of Hwy 101 and Moore Street.

Budget Comments:
There are no employees within the Parks Department. Yard work and routine maintenance is provided by contract. The Public Works staff responds to larger maintenance issues.

PROPOSED CHANGES:

$16k is proposed for patching and repaving sections of the access roads and parking lots.

$50K is also proposed as local 20% match for an Oregon Parks and Recreation Grant we are applying for to assist completing the skatepark adjacent to Buffington Park.

City of Gold Beach

General Fund

PARKS DEPARTMENT EXPENDITURES

Fiscal Year 2013-2014

		2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2013-2014 CITY ADMIN PROPOSED	2013-2014 BDGT COMM APPROVED	2013-2014 COUNCIL ADOPTED
PERSONNEL SERVICES							
	PARK HOST	2,604	0	0	0	0	0
	SALARY & BENEFIT ADJUSTMENT	0	0	0	0	0	0
	RETIREMENT	141	0	0	0	0	0
	SOCIAL SECURITY	183	0	0	0	0	0
	WORKERS COMPENSATION	191	0	0	0	0	0
	TOTAL PERSONNEL	3,119	0	0	0	0	0
MATERIALS AND SERVICES							
10-64-270	ELECTRICITY	2,194	1,895	2,780	2,000	2,000	2,000
10-64-297	INSURANCE/BONDS	1,200	0	0	0	0	0
10-64-210	DUES/SUBS/PRINTING/POSTAGE	60	280	100	100	100	100
10-64-265	BUILDINGS & GROUNDS	4,908	8,546	7,500	7,500	7,500	7,500
10-64-250	EQUIPMENT O & M	589	484	800	800	800	800
10-64-240	SUPPLIES/CUSTODIAL	452	261	500	500	500	500
10-64-252	SMALL TOOLS & EQUIPMENT	771	344	500	500	500	500
10-64-295	CONTRACT SERVICES	202	60	200	0	0	0
10-64-290	CONTRACT SERVICES - POCKET PK	107	0	400	400	400	400
10-64-291	CONTRACT SERVICES - BUFF PK	10,500	17,061	28,000	30,000	30,000	30,000
10-64-255	SHED & MANF HOME	113	0	0	0	0	0
10-64-275	SOLID WASTE SERVICES	4,326	4,484	4,680	4,500	4,500	4,500
	TOTAL MATERIALS AND SERVICES	25,422	33,415	45,460	46,300	46,300	46,300
CAPITAL OUTLAY							
	EAST BATHROOM ROOF	0	0	30,000	0	0	0
	RESURFACE TENNIS COURTS	5,690	4,306	0	0	0	0
	REMOVAL OF DANGEROUS TREES	650	0	0	0	0	0
	SKATEPARK GRANT MATCH	0	0	0	50,000	50,000	50,000
	ASPHALT AND WOODCHIP RESURFACE	0	2,560	5,000	16,000	16,000	16,000
	TOTAL CAPITAL OUTLAY	6,340	6,866	35,000	66,000	66,000	66,000
	TOTAL PARKS AND REC DEPT	34,881	40,281	80,460	112,300	112,300	112,300

EMERGENCY MANAGEMENT

Fiscal Year 2013-2014

DEPARTMENT: Emergency Management
Fund: General

Program Description/Mission:
Emergency Management is responsible for developing and implementing emergency management operations and procedures and for mitigation and recovery planning. The duties of Emergency Management are split between the City Administrator, Chief of Police, and Public Works Superintendent.

Budget Comments:
There no proposed changes for Emergency Management.

City of Gold Beach

General Fund

EMERGENCY MANAGEMENT EXPENDITURES

Fiscal Year 2013-2014

	2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2013-2014 CITY ADMIN PROPOSED	2013-2014 BDGT COMM APPROVED	2013-2014 COUNCIL ADOPTED
PERSONNEL SERVICES						
SOCIAL SECURITY	77	0	0	0	0	0
WORKERS COMPENSATION	43	0	0	0	0	0
TOTAL PERSONNEL	121	0	0	0	0	0
MATERIALS AND SERVICES						
SUPPLIES	217	0	500	500	500	500
TOTAL MATERIALS AND SERVICES	217	0	500	500	500	500
TOTAL EMERGENCY MGNT SERVICES	337	0	500	500	500	500

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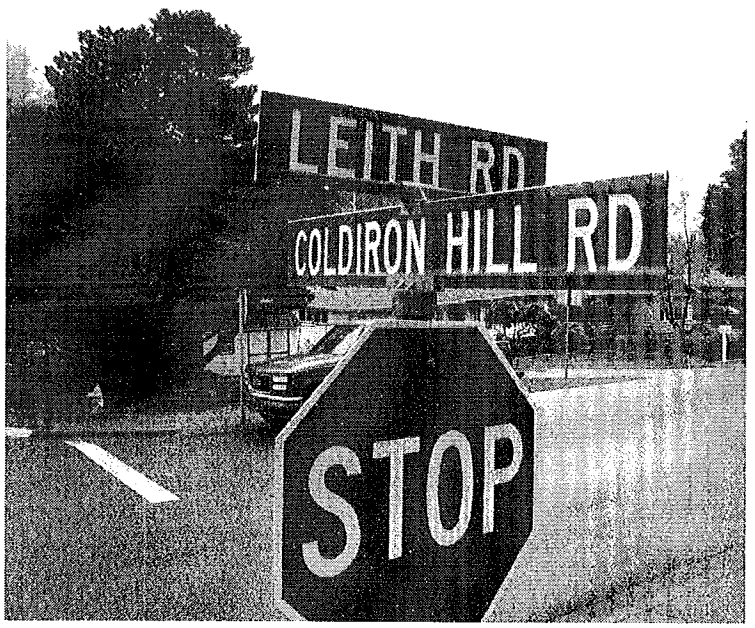
Special Revenue Funds

A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specific purposes [OAR 150-294.352(1)].



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STREET TAX FUND

Fiscal Year 2013-2014

Fund: **Street Tax**

Program Description/Mission:
The Streets Department is responsible for the operation and maintenance of city owned streets. Not all streets within the city limits are city owned and maintained. Ellensburg Avenue--Hwy 101 is owned and maintained by the Oregon Department of Transportation (ODOT). Most streets in Hunter Creek are still owned and maintained by Curry County.

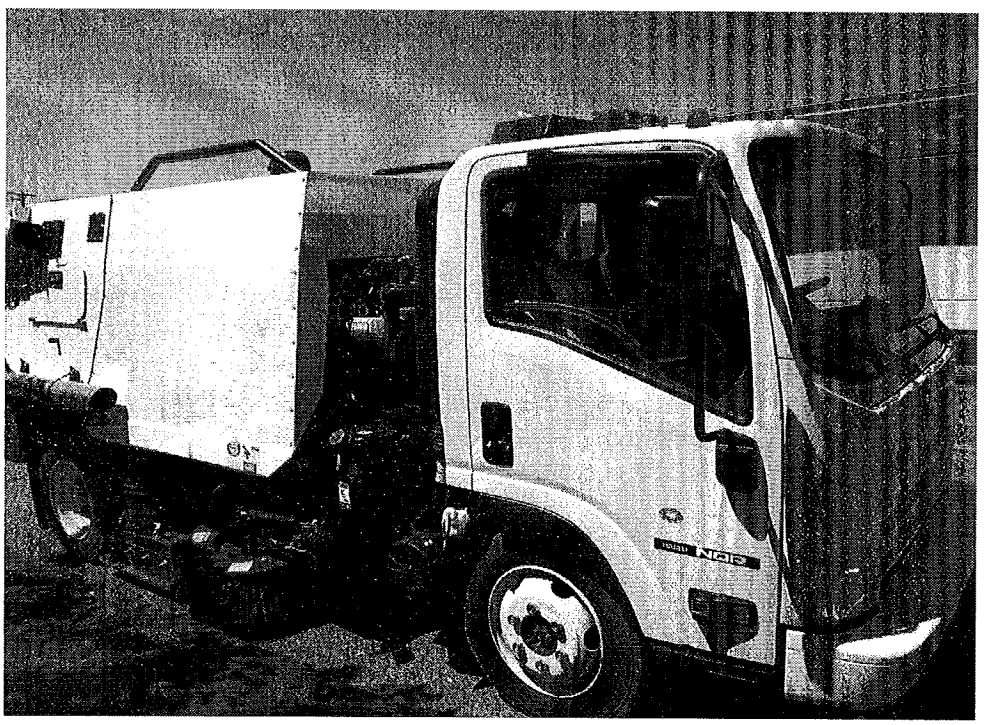
Budget Comments:
The Streets Department is part of Public Works. There is one .50 FTE paid out of the Street Fund and shared with the Water Fund. As mentioned in the Personnel Summary a 1.7% COLA is proposed for salaries.

We received grant funding through ODOT's Special City Allotment grant program to continue work on the 3rd Street sidewalk to the library.

Capital Outlay
Continued work on the 3rd Street sidewalk to the library. $50K is again proposed as match for any proposed grant funding.

Last year the Budget Committee approved an interfund loan between the Sewer Reserve and Streets Funds to finance the new street sweeper. Repayment of that loan will begin July 2014.

$27K is proposed for various street patching around town.



City of Gold Beach
SPECIAL REVENUE FUNDS
STREET TAX FUND
Fiscal Year 2013-2014

		2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2013-2014 CITY ADMIN PROPOSED	2013-2014 BDGT COMM APPROVED	2013-2014 COUNCIL ADOPTED
FEES AND PERMITS							
21-32-110	STREET ADDRESSING FEES	75	0	0	0	0	0
	TOTAL FEES AND PERMITS	75	0	0	0	0	0
SYSTEM DEV CHARGES							
21-34-110	STREET SDC NON-RESTRICTED	0	0	0	0	0	0
21-34-120	STREET SDC RESTRICTED	0	0	0	0	0	0
	TOTAL SYSTEM DEV CHARGES	0	0	0	0	0	0
INTERGOVERNMENTAL							
21-33-210	STATE GAS TAX APPORTIONMENT	95,521	128,231	100,000	110,000	110,000	110,000
	TOTAL INTERGOVERNMENTAL	95,521	128,231	100,000	110,000	110,000	110,000
INTEREST REVENUE							
21-36-100	INTEREST	1,566	438	360	100	100	100
21-36-110	MISCELLANEOUS REVENUE	202	660		0	0	0
	TOTAL INTEREST REVENUE	1,768	1,098	360	100	100	100
TRANSFERS IN							
	TRANSFER IN FROM SEWER RESERVE	0	0	150,000	0	0	0
	TRANSFER IN FROM SMALL CITY ALLOT	0	0	75,000	28,000	28,000	28,000
	TOTAL TRANSFERS IN	0	0	225,000	28,000	28,000	28,000
BEGINNING FUND BALANCE							
	BEGINNING FUND BALANCE	215,640	230,737	268,897	230,000	230,000	230,000
	TOTAL BEGINNING FUND BALANCE	215,640	230,737	268,897	230,000	230,000	230,000
	TOTAL RESOURCES	313,004	360,066	594,257	368,100	368,100	368,100
EXPENDITURES & REQUIREMENTS							
PERSONNEL SERVICES							
21-40-110	PUBLIC WORKS OPERATOR/ LEAD WORK	20,732	21,229	21,842	21,843	21,843	21,843
21-40-117	OVERTIME	0	0	400	0	0	0
21-40-130	RETIREMENT	2,808	3,528	3,650	3,700	3,700	3,700
21-40-135	PERS UAL COSTS	1,493	1,184	1,350	0	0	0
21-40-131	SOCIAL SECURITY	1,576	1,539	1,750	1,750	1,750	1,750
21-40-132	WORKERS COMPENSATION	2,194	1,900	3,377	3,000	3,000	3,000
21-40-133	MEDICAL INSURANCE	5,609	5,555	6,100	6,200	6,200	6,200
21-40-134	LIFE & LTD INSURANCE	8	121	50	80	80	80
	TOTAL PERSONNEL	34,421	35,056	38,519	36,573	36,573	36,573

City of Gold Beach
SPECIAL REVENUE FUNDS
STREET TAX FUND
Fiscal Year 2013-2014

		2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2013-2014 CITY ADMIN PROPOSED	2013-2014 BDGT COMM APPROVED	2013-2014 COUNCIL ADOPTED
MATERIALS AND SERVICES							
21-40-297	INSURANCE/BONDS	950	0	0	0	0	0
21-40-210	DUES/SUBS/PRINTING/POSTAGE	441	104	300	200	200	200
21-40-240	OFFICE EQUIPMENT & SUPPLIES	79	9	200	150	150	150
21-40-279	OSHA REQUIRED EXPENDITURES	0	1,000	1,000	1,000	1,000	1,000
21-40-260	ROCK, OIL, MATERIALS & SERV	6,834	5,506	10,300	10,000	10,000	10,000
21-40-250	EQUIPMENT O & M	6,912	2,548	9,600	8,000	8,000	8,000
21-40-285	FUEL	0	2,883	2,000	4,000	4,000	4,000
21-40-252	SMALL TOOLS & EQUIPMENT	1,151	593	1,000	1,000	1,000	1,000
21-40-254	STREET SIGNS & FITTINGS	2,270	1,290	2,500	2,200	2,200	2,200
21-40-295	CONTRACT SERVICES	1,882	1,186	2,000	2,000	2,000	2,000
21-40-230	TRAVEL, TRAININGS & MEETINGS	130	485	550	500	500	500
21-40-276	STREET LIGHTING & TRAFFIC LGTS	7,781	10,110	9,000	9,000	9,000	9,000
21-40-262	STREET ADDRESSING	0	0	300	200	200	200
	STORM DRAIN O&M	0	0	2,000	3,500	3,500	3,500
	TOTAL MATERIALS AND SERVICES	28,429	25,714	40,750	41,750	41,750	41,750
CAPITAL OUTLAY							
21-40-530	STREET CONSTRUCTION & REPAIR	3,157	14,002	27,000	27,000	27,000	27,000
	STREET SWEEPER PURCHASE	0	0	150,000	0	0	0
	EQUIPMENT PURCHASE	0	0	40,000	0	0	0
21-40-536	3RD STREET (LIBRARY) SIDEWALK	3,733	3,024	50,000	50,000	50,000	50,000
	TOTAL CAPITAL OUTLAY	6,891	17,026	267,000	77,000	77,000	77,000
CONTINGENCY & RESERVES							
21-40-415	CONTINGENCY	0	0	60,000	50,000	50,000	50,000
	TOTAL CONTINGENCY	0	0	60,000	50,000	50,000	50,000
TRANSFERS OUT							
	TRANS TO CULVERT RESERVE	0	0	15,000	15,000	15,000	15,000
	TRANS TO SPECIAL CITY ALLOT FD	0	0	0	0	0	0
21-40-711	TRANS TO GENERAL INDIRECT COSTS	12,526	18,487	18,628	20,396	20,436	20,436
	TOTAL TRANSFERS OUT	12,526	18,487	33,628	35,396	35,436	35,436
UNAPPROPRIATED ENDING FUND BALANCE							
	UNAPP ENDING FUND BAL	230,737	268,897	154,360	127,381	127,341	127,341
	TOTAL UNAPP ENDING FUND BAL	230,737	268,897	154,360	127,381	127,341	127,341
	TOTAL EXPENDITURES & REQUIREMENTS	313,004	365,180	594,257	368,100	368,100	368,100

City of Gold Beach
SPECIAL REVENUE FUND
COMMUNITY PROMOTIONS
Fiscal Year 2013-2014

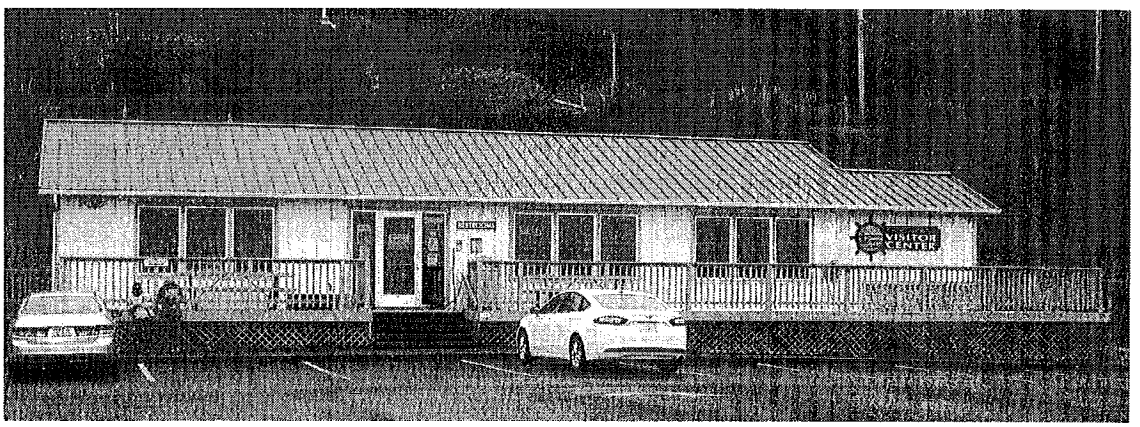
Fund: **Community Promotions**
Program Description/Mission:
This fund receives revenue from a local 6% transient room tax. By state statute the funds shall be used for the following purposes: tourism promotion or tourism-related facilities, city services, or finance or refinance debt of tourism related facilities. 70% of the net revenue from the tax must used for these purposes. Currently the room tax is divided in the following manner:

5% to the lodging establishment for collection of the tax
20% to the city General Fund
75% to the Community Promotions fund for the uses listed above

Budget Comments:
The Promotions Fund makes up approximately 1.7% of the overall city budget. However, the fund arguably draws more attention than the General, Water Utility or Sewer Utility funds together. This may be due to the perceived "discretionary" status of the funds. The funds are not discretionary. ORS Chapter 320.300, and 320.345-350 are very specific about how transient lodging taxes may be spent.

Gold Beach TRT (TLT) funds are used to operate and staff the City owned Visitor Center and to market the greater Gold Beach area. In the past year significant changes have occurred in how we market Gold Beach. This has resulted in greater marketing expenditures that will hopefully translate into greater visitor numbers. Unfortunately the results are not instantaneous--marketing is very much like turning a large cruise ship--they don't make hair pin turns, but with persistence they do change course. In the summer of 2012 a marketing plan was implemented for the first time in a decade. A plan with measurable goals--something the City has never had.

This fiscal year budget reflects the goals of the marketing plan. The marketing plan is available for review by request to the Tax Administrator (City Administrator).



City of Gold Beach

Special Revenue Fund

COMMUNITY PROMOTION FUND

Fiscal Year 2013-2014

		2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2013-2014 CITY ADMIN PROPOSED	2013-2014 BDGT COMM APPROVED	2013-2014 COUNCIL ADOPTED
TRANSIENT ROOM TAX							
24-32-140	TRANSIENT ROOM TAX	221,871	249,623	250,000	250,000	250,000	250,000
	TOTAL TRANSIENT ROOM TAX	221,871	249,623	250,000	250,000	250,000	250,000
INTEREST REVENUE							
24-36-100	INTEREST	1,359	152	150	50	50	50
24-36-110	MISCELLANEOUS REVENUE	96	8	0	0	0	0
	TOTAL INTEREST REV	1,455	160	150	50	50	50
BEGINNING FUND BALANCE							
	BEGINNING FUND BALANCE	177,469	43,057	73,000	75,000	75,000	75,000
	TOTAL BEGINNING FUND BALANCE	177,469	43,057	73,000	75,000	75,000	75,000
	TOTAL RESOURCES	400,795	292,840	323,150	325,050	325,050	325,050
EXPENDITURES & REQUIREMENTS							
PERSONNEL SERVICES							
24-40-112	EXECUTIVE DIRECTOR	45,000	35,610	0	0	0	0
24-40-111	VISITOR CENTER MANAGER	24,212	31,125	37,000	29,500	29,500	29,500
24-40-110	VISITOR CENTER SALARIES	16,065	18,924	40,250	41,794	41,794	41,794
24-40-130	RETIREMENT	9,255	8,475	8,200	4,000	4,000	4,000
24-40-135	PERS UAL COSTS	4,951	3,290	0	0	0	0
24-40-131	SOCIAL SECURITY	6,520	6,151	6,100	5,665	5,665	5,665
24-40-132	WORKERS COMPENSATION	212	300	350	300	300	300
24-40-133	MEDICAL INSURANCE	12,066	8,358	12,000	7,206	7,206	7,206
24-40-134	LIFE & LTD INSURANCE	215	210	200	200	200	200
	TOTAL PERSONNEL	118,496	112,443	104,100	88,665	88,665	88,665
MARKETING AND PROMOTIONAL EXPENSES							
24-40-212	EVENT SUPPORT & GRANTS	15,978	18,331	40,000	30,000	30,000	30,000
NEW	PROMOTION CONTRACT	0	0	20,000	52,000	52,000	52,000
24-40-213	PRINTED MATERIALS	15,534	15,842	12,000	15,000	15,000	15,000
24-40-214	BROCHURE DISTRIBUTION	1,229	11,293	7,000	2,500	2,500	2,500
24-40-215	TRADE SHOWS & FAIRS	18,454	17,805	10,000	13,000	13,000	13,000
NEW	TRAVEL & TRAINING	0	194	5,000	5,000	5,000	5,000
	FUEL	0	1,241	1,000	500	500	500
24-40-216	MAGAZINE ADS	6,278	9,852	4,000	6,500	6,500	6,500
24-40-272	PROFESSIONAL SERVICES	13,546	11,557	5,000	10,000	10,000	10,000
24-40-220	RADIO ADS	5,506	2,415	6,000	0	0	0
24-40-217	PRINT ADS	11,399	6,529	4,000	20,000	20,000	20,000
24-40-218	OUTDOOR ADVERTISING	9,100	6,846	0	4,000	4,000	4,000
24-40-223	INTERNET	283	1,089	10,000	20,000	20,000	20,000
24-40-210	ASSOCIATION DUES	3,977	1,925	6,000	2,500	2,500	2,500
24-40-221	TELEVISION PROMOTION	31,648	12,493	14,000	10,000	10,000	10,000
	TOTAL MKT & PROMO EXP	132,931	117,412	144,000	191,000	191,000	191,000

City of Gold Beach

Special Revenue Fund

COMMUNITY PROMOTION FUND

Fiscal Year 2013-2014

		2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2013-2014 CITY ADMIN PROPOSED	2013-2014 BDGT COMM APPROVED	2013-2014 COUNCIL ADOPTED
VC OPERATING EXPENSES							
	INSURANCE/BONDS	600	0	0	0	0	0
24-40-510	VC OPERATING EXPENSES	17,044	13,466	17,000	17,000	17,000	17,000
24-40-515	POSTAGE	5,329	6,282	8,000	6,500	6,500	6,500
24-40-525	VC BUILDINGS & GROUNDS	6,960	7,884	7,000	7,000	7,000	7,000
24-40-530	MISCELLANEOUS EXPENSES	213	0	0	0	0	0
	TOTAL MATERIALS AND SERVICES	30,146	27,632	32,000	30,500	30,500	30,500
CAPITAL OUTLAY							
	EQUIPMENT	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	0	0
CONTINGENCY & RESERVES							
2440415	CONTINGENCY	0	0	20,000	10,000	10,000	10,000
	TOTAL CONTINGENCY	0	0	20,000	10,000	10,000	10,000
TRANSFERS OUT							
	TRANS TO VC BUILDING RES FUND	7,500	0	0	0	0	0
	TOTAL TRANSFERS OUT	7,500	0	0	0	0	0
DEBT SERVICE							
	VC PAYMENTS (3 payments)	68,665	0	0	0	0	0
	TOTAL DEBT SERVICE	68,665	0	0	0	0	0
UNAPPROPRIATED ENDING FUND BALANCE							
	UNAPP ENDING FUND BAL	42,648	59,836	23,050	4,885	4,885	4,885
	TOTAL UNAPP ENDING FUND BAL	42,648	59,836	23,050	4,885	4,885	4,885
	TOTAL EXPENDITURES & REQUIREMENTS	400,386	317,323	323,150	325,050	325,050	325,050

STATE REVENUE SHARING

Fiscal Year 2013-2014

Fund: **State Revenue Sharing**

Program Description/Mission:

Funding for State Revenue Sharing is received from the State of Oregon through the Oregon Liquor Control Commission (OLCC) to support operations in cities that elect to receive the funds. Receipt, use and administration of SRS funds are regulated under ORS 221.770. Funds can be used for specific purposes such as police, fire or planning or to offset other General Fund expenses. Generally, the City has used these funds in the past to purchase police vehicles. The funds are collected into this fund and passed through to the Fleet Replacement Reserve Fund.

Budget Comments:

The Public Works Department is in need of a new "tool truck". Our current truck is over 10 years old and becoming maintenance intensive. Monies collected from SRS are transferred into the Fleet Replacement fund for replacement of city owned vehicles.

City of Gold Beach

Special Revenue Fund

STATE SHARED REVENUE FUND

Fiscal Year 2013-2014

		2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2013-2014 CITY ADMIN PROPOSED	2013-2014 BDGT COMM APPROVED	2013-2014 COUNCIL ADOPTED
STATE REVENUE SHARING ALLOCATION							
51-36-150	STATE REV SHARE ALLOCATION	17,133	18,479	18,000	20,000	20,000	20,000
	TOTAL ST REV SHARE ALLOCATION	17,133	18,479	18,000	20,000	20,000	20,000
INTEREST REVENUE							
51-36-100	INTEREST	96	35	42	20	20	20
	TOTAL INTEREST REV	96	35	42	20	20	20
BEGINNING FUND BALANCE							
	BEGINNING FUND BALANCE	23,582	25,811	25,811	7,000	7,000	7,000
	TOTAL BEGINNING FUND BALANCE	23,582	25,811	25,811	7,000	7,000	7,000
	TOTAL RESOURCES	40,811	44,325	43,853	27,020	27,020	27,020
EXPENDITURES & REQUIREMENTS							
TRANSFERS OUT							
51-40-540	TRANS TO GENERAL FUND	15,000	0	0	0	0	0
	TRANS TO FLEET REPLACEMENT	0	34,550	18,000	20,000	20,000	20,000
	TOTAL TRANSFERS OUT	15,000	34,550	18,000	20,000	20,000	20,000
UNAPPROPRIATED ENDING FUND BALANCE							
	UNAPP ENDING FUND BAL	25,811	9,775	25,853	7,020	7,020	7,020
	TOTAL UNAPP ENDING FUND BAL	25,811	9,775	25,853	7,020	7,020	7,020
	TOTAL EXPENDITURES & REQUIREMENTS	40,811	44,325	43,853	27,020	27,020	27,020

SPECIAL CITY ALLOTMENT

Fiscal Year 2013-2014

Fund: **Special City Allotment**

Program Description/Mission:
The Legislature mandated $1 million in state gas taxes to be distributed annually among cities with populations of less than 5,000. ODOT sets the distribution and dollar amount by agreement with the League of Oregon Cities. Half of the funds come from the cities' share of gas tax revenues and half comes from ODOT's share of the State Highway Fund. Locals can receive one-half the maximum $25,000 grant amount, up front, with final payment due upon completion of the project. Payments are included in the expenditure budget for Local Government in the Highway Program. (Note: A similar program exists for small counties. However, funds are transferred directly and are not contained as a budget expenditure.) source: http://www.oregon.gov/ODOT/HWY/LGS/funding.shtml

Budget Comments:
The City applied for $50K in funding from ODOT for the 3rd Street sidewalk to the library. The SCA grant was approved by ODOT in December 2012. The City has $50K matching in the Street Fund for the work.

City of Gold Beach

Special Revenue Fund

SPECIAL CITY ALLOTMENT FUND

Fiscal Year 2013-2014

		2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2013-2014 CITY ADMIN PROPOSED	2013-2014 BDGT COMM APPROVED	2013-2014 COUNCIL ADOPTED
STATE SPECIAL CITY ALLOTMENT PROJECT							
54-40-521	STATE SCA ALLOCATION	0	0	50,000	50,000	50,000	50,000
	TOTAL SCA ALLOCATION	0	0	50,000	50,000	50,000	50,000
MISCELLANEOUS REVENUE							
54-36-100	INTEREST	126	50	42	40	40	40
	TOTAL MISCELLANEOUS REV	126	50	42	40	40	40
	TOTAL TRANSFER IN						
BEGINNING FUND BALANCE							
	BEGINNING FUND BALANCE	28,415	28,541	28,540	28,590	28,590	28,590
	TOTAL BEGINNING FUND BALANCE	28,415	28,541	28,540	28,590	28,590	28,590
	TOTAL RESOURCES	28,541	28,591	78,582	78,630	78,630	78,630
EXPENDITURES & REQUIREMENTS							
CAPITAL OUTLAY							
	GRIZZLY MT RD CONSTRUCTION	0	0	0	0	0	0
	3RD STREET SIDEWALK CONSTRUCT	0	0	0	50,000	50,000	50,000
		0	0	0	50,000	50,000	50,000
TRANSFERS OUT							
54-40-715	TRANS TO GENERAL INDIRECT	0	0	0	0	0	0
	TRANS TO STREET TAX FUND	0	0	75,000	28,000	28,000	28,000
	TOTAL TRANSFERS OUT	0	0	75,000	28,000	28,000	28,000
UNAPPROPRIATED ENDING FUND BALANCE							
	UNAPP ENDING FUND BAL	28,541	28,591	3,582	630	630	630
	TOTAL UNAPP ENDING FUND BAL	28,541	28,591	3,582	630	630	630
	TOTAL EXPENDITURES & REQUIREMENTS	28,541	28,591	78,582	78,630	78,630	78,630

911 FUND

Fiscal Year 2013-2014

Fund: **911 Fund**

Program Description/Mission:

From FY 2011-2012 Budget:

In previous years, funding to pay for 911 dispatch services (which is a pass-through to the County) was budgeted in the General Fund. According to a letter from the Oregon Department of Revenue (dated November 22, 2010) state statute stipulates that these funds, since they are dedicated revenue, cannot be included within the General Fund (even if the funds pass through to another jurisdiction). These funds must be accounted for in a separate fund.

Fiscal year 11-12 a separate Reserve Fund was established for the 911 revenue. The monies are still passed to the County which provides 911 services to the citizens of the City.

A letter was received from the Oregon Office of Emergency Management (dated March 29, 2012) stating that beginning January 1, 2013 the City would no longer receive the revenue. Curry County is the City's Public Safety Answering Point (PSAP). Those monies will now go directly to the County.

Budget Comments:

This fund will end after FY 12-13. All 911 tax dollars go directly to the County now.

City of Gold Beach

Special Revenue Fund

911 FUND

Fiscal Year 2013-2014

		2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2013-2014 CITY ADMIN PROPOSED	2013-2014 BDGT COMM APPROVED	2013-2014 COUNCIL ADOPTED
911 SHARED REVENUE ALLOCATION							
55-36-150	911 Shared Revenue	0	11,024	5,400	0	0	0
	TOTAL 911 SHARED REV ALLOCATION	0	11,024	5,400	0	0	0
INTEREST REVENUE							
	INTEREST	0	3	10	0	0	0
	TOTAL MISCELLANEOUS REV	0	3				
BEGINNING FUND BALANCE							
	BEGINNING FUND BALANCE	0	0	0	0	0	0
	TOTAL BEGINNING FUND BALANCE	0	0	0	0	0	0
	TOTAL RESOURCES	0	11,027	5,400	0	0	0
EXPENDITURES & REQUIREMENTS							
MATERIALS AND SERVICES							
55-40-540	911 PASS-THROUGH TO COUNTY	0	8,255	5,400	0	0	0
	TOTAL TRANSFERS OUT	0	8,255	5,400	0	0	0
UNAPPROPRIATED ENDING FUND BALANCE							
	UNAPP ENDING FUND BAL	0	2,772	0	0	0	0
	TOTAL UNAPP ENDING FUND BAL	0	2,772	0	0	0	0
	TOTAL EXPENDITURES & REQUIREMENTS	0	11,027	5,400	0	0	0

Capital Projects Funds

A fund used to account for resources, such as bond sale proceeds, to be used for major capital item purchase or construction [OAR 150-294.352(1)].

City of Gold Beach
CAPITAL PROJECTS FUND
INFLOW AND INFILTRATION FUND
Fiscal Year 2013-2014

Fund: **Inflow & Infiltration (I & I) Fund**

Program Description/Mission:
The I & I Corrections Fund is for projects to reduce the amount of storm water infiltrating the City's sewer system (which over burdens our sewer treatment plant). I&I corrections are required as part of the City's commitment to the state and federal funding agencies for our Wastewater Treatment Facility upgrade.

Budget Comments:

CAPITAL OUTLAY
$40K is proposed for more cleaning and video inspection of the sewer lines following recommendations received after the flow-poke.

City of Gold Beach

Capital Projects Fund

I and I CORRECTIONS FUND

Fiscal Year 2013-2014

	2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2013-2014 CITY ADMIN PROPOSED	2013-2014 BDGT COMM APPROVED	2013-2014 COUNCIL ADOPTED
MISCELLANEOUS REVENUE						
63-36-100 INTEREST	1,828	286	240	50	50	50
TOTAL MISCELLANEOUS REV	1,828	286	240	50	50	50
BEGINNING FUND BALANCE						
BEGINNING FUND BALANCE	168,038	167,729	167,000	114,000	114,000	114,000
TOTAL BEGINNING FUND BALANCE	168,038	167,729	167,000	114,000	114,000	114,000
TOTAL RESOURCES	169,866	168,015	167,240	114,050	114,050	114,050
EXPENDITURES & REQUIREMENTS						
MATERIALS AND SERVICES						
I & I CORRECTIONS PROJECTS	0	0	0	0	0	0
TOTAL MATERIALS AND SERVICES	0	0	0	0	0	0
CAPITAL OUTLAY						
63-40-560 I & I CORRECTION	0	420	40,000	40,000	40,000	40,000
TOTAL CAPITAL OUTLAY	0	420	40,000	40,000	40,000	40,000
TRANSFERS OUT						
63-40-715 TRANSFER TO GENERAL INDIRECT	2,137	13,541	0	0	0	0
TOTAL TRANSFERS OUT	2,137	13,541	0	0	0	0
CONTINGENCY						
63-40-415 CONTINGENCY	0	0	50,000	50,000	50,000	50,000
TOTAL CONTINGENCY	0	0	50,000	50,000	50,000	50,000
UNAPPROPRIATED ENDING FUND BALANCE						
UNAPP ENDING FUND BAL	167,729	154,055	77,240	24,050	24,050	24,050
TOTAL UNAPP ENDING FUND BAL	167,729	154,055	77,240	24,050	24,050	24,050
TOTAL EXPENDITURES & REQUIREMENTS	169,866	168,016	167,240	114,050	114,050	114,050

WWTP CONSTRUCTION FUND

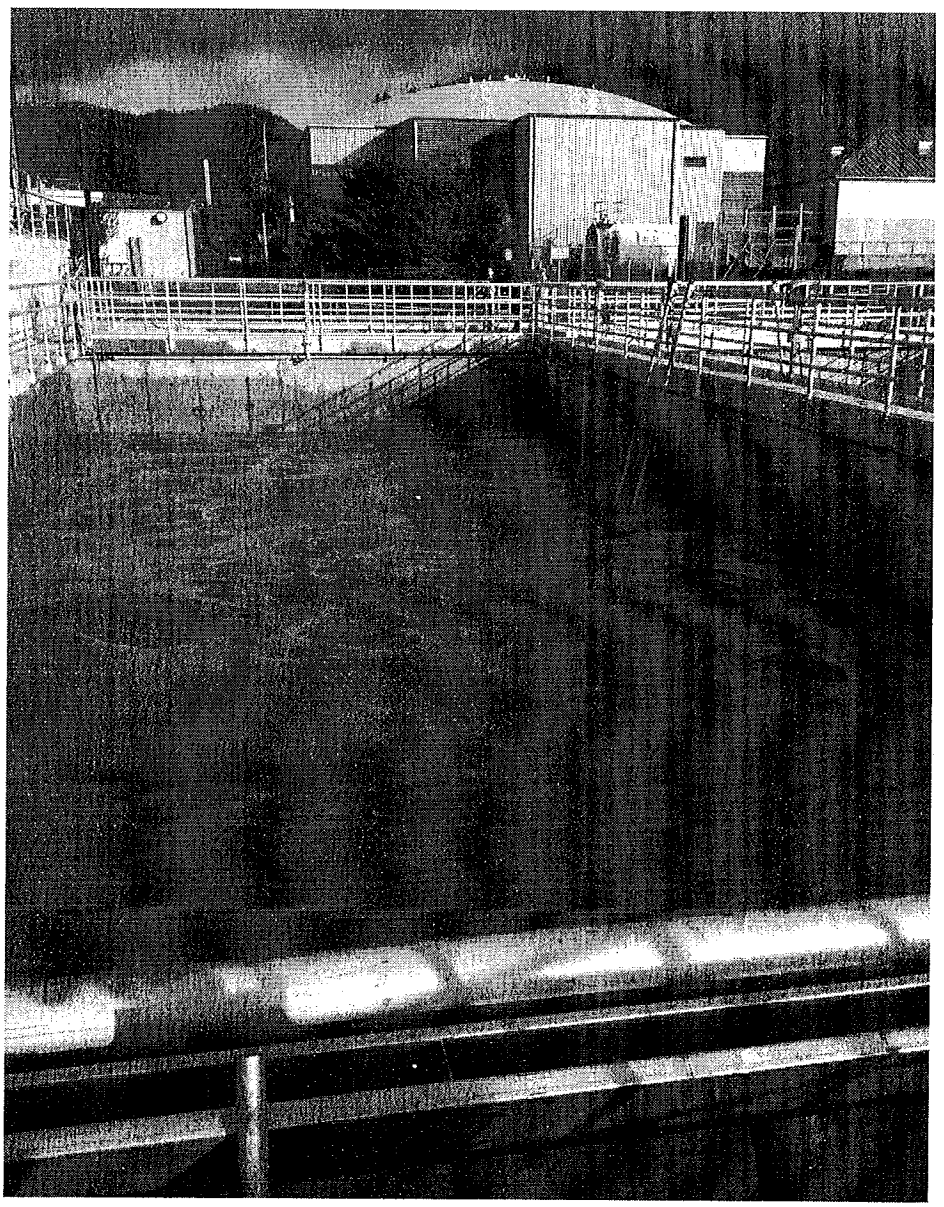
Fiscal Year 2013-2013

Fund: **Wastewater Treatment Plant Construction Fund**

Program Description/Mission:
This fund was created for FY 2011-2012 to separate the WWTP construction activities from the Sewer Reserve Fund.

The bid was awarded for the plant construction in October of 2011. Construction began in December 2011. Timeline for completion is fall 2013. Once completed the City will begin to pay back the 3 loans obtained for the project.

Budget Comments:
No real changes are proposed over last year. Most of the construction costs have occurred in FY 12-13.



City of Gold Beach

Captial Projects Fund

WWTP CONSTUCTION FUND

Fiscal Year 2013-2014

		2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2012-2013 CITY ADMIN PROPOSED	2012-2013 BDGT COMM APPROVED	2012-2013 COUNCIL ADOPTED
GRANTS AND LOANS							
65-33-160	LOAN DISBURSEMENTS	0	2,396,032	5,308,672	3,000,000	3,000,000	3,000,000
	INTEREST	0	676	0	95	95	95
	TOTAL GRANTS AND LOANS	0	2,396,708	5,308,672	3,000,095	3,000,095	3,000,095
TRANSFERS IN							
65-39-100	TRANSFERS IN SEWER RESERVE FUND	0	969,730	362,969	444,000	444,000	444,000
	TOTAL TRANSFERS IN	0	969,730	362,969	444,000	444,000	444,000
	TOTAL FUND REVENUE	0	3,366,438	5,671,641	3,444,095	3,444,095	3,444,095
EXPENDITURES & REQUIREMENTS							
CAPITAL OUTLAY							
65-40-530	CONSTRUCTION COSTS	0	3,914,175	4,443,866	1,500,000	1,500,000	1,500,000
65-40-560	ADMINISTRATION	0	35,246	100,672	90,000	90,000	90,000
65-40-570	ARCH & ENGINEERING SERV	0	287,030	276,356	150,000	150,000	150,000
	TOTAL CAPITAL OUTLAY	0	4,236,451	4,820,894	1,740,000	1,740,000	1,740,000
CONTINGENCY & RESERVES							
65-40-415	CONTINGENCY	0	0	0	1,704,095	1,704,095	1,704,095
	TOTAL CONTINGENCY & RESERVES	0	0	0	1,704,095	1,704,095	1,704,095
	TOTAL EXPENDITURES & REQUIREMENTS	0	4,236,451	4,820,894	3,444,095	3,444,095	3,444,095

Debt Service Funds

A fund established to account for
payment of general long-term debt principal and interest
[OAR 150-294.352(1)].

HWY 101 SEWER FUND

Fiscal Year 2013-2014

Fund: **Hwy 101 Sewer Line Debt Fund**

Program Description/Mission:
This is a debt service fund to receive funds and service debt related to work performed on the main Hwy 101 sewer line in 2004. The beginning balance of the loan was $1,531,000. Current balance of the loan is: $968,791. The interest rate on the loan is 3.19% The City makes 2 payments of $55,102 each fiscal year on this loan. The debt is projected to be retired in August of 2023. The remaining debt schedule is listed below.

The monthly basic sewer portion of a utility bill is $49.60. $6 of that amount is dedicated to service this debt. A portion of the General Indirect costs are allocated to this fund for billing, collection, and financial management.

Budget Comments:
No changes were initially proposed for this fund. The Budget Committee voted to pay off the debt this fiscal year by transferring funds from the Sewer Reserve Fund (60%), Water Reserve Fund (20%), and the Building Reserve Fund (20%). The Hwy 101 Sewer Line fund will pay the reserve funds back at 3% interest.

DEBT REPAYMENT SCHEDULE

Due Date	Principal	Interest	Fees	Total	Balance
					$ 968,791
2/1/13	$ 39,027	$ 16,075	$ 5,039	$ 60,141	$ 968,791
8/1/13	$ 39,650	$ 15,452	$ -	$ 55,102	$ 929,141
2/1/14	$ 40,282	$ 14,820	$ 4,646	$ 59,748	$ 888,859
8/1/14	$ 40,925	$ 14,177	$ -	$ 55,102	$ 847,934
2/1/15	$ 41,577	$ 13,525	$ 4,240	$ 59,342	$ 806,357
8/1/15	$ 42,241	$ 12,861	$ -	$ 55,102	$ 764,116
2/1/16	$ 42,914	$ 12,188	$ 3,821	$ 58,923	$ 721,202
8/1/16	$ 43,599	$ 11,503	$ -	$ 55,102	$ 677,603
2/1/17	$ 44,294	$ 10,808	$ 3,388	$ 58,490	$ 633,309
8/1/17	$ 45,001	$ 10,101	$ -	$ 55,102	$ 588,308
2/1/18	$ 45,718	$ 9,384	$ 2,942	$ 58,044	$ 542,590
8/1/18	$ 46,448	$ 8,654	$ -	$ 55,102	$ 496,142
2/1/19	$ 47,189	$ 7,913	$ 2,481	$ 57,583	$ 448,953
8/1/19	$ 47,941	$ 7,161	$ -	$ 55,102	$ 401,012
2/1/20	$ 48,706	$ 6,396	$ 2,005	$ 57,107	$ 352,306
8/1/20	$ 49,483	$ 5,619	$ -	$ 55,102	$ 302,823
2/1/21	$ 50,272	$ 4,830	$ 1,514	$ 56,616	$ 252,551
8/1/21	$ 51,074	$ 4,028	$ -	$ 55,102	$ 201,477
2/1/22	$ 51,888	$ 3,214	$ 1,007	$ 56,109	$ 149,589
8/1/22	$ 52,716	$ 2,386	$ -	$ 55,102	$ 96,873
2/1/23	$ 53,557	$ 1,545	$ 484	$ 55,586	$ 43,316
8/1/23	$ 43,316	$ 691		$ 44,007	$ -

City of Gold Beach

Debt Service Fund

HWY 101 SEWER PROJECT

Fiscal Year 2013-2014

		2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2013-2014 CITY ADMIN PROPOSED	2013-2014 BDGT COMM APPROVED	2013-2014 COUNCIL ADOPTED
SERVICE FEES							
62-33-110	MONTHLY SURCHARGE	108,401	109,521	116,400	116,400	116,400	116,400
	TOTAL MONTHLY SURCHARGE	108,401	109,521	116,400	116,400	116,400	116,400
MISCELLANEOUS REVENUE							
62-36-100	INTEREST	5,973	515	414	75	75	75
	TRANSFER IN SEWER RESERVE	0	0	0	0	462,000	462,000
	TRANSFER IN WATER RESERVE	0	0	0	0	154,000	154,000
	TRANSFER IN BUILDING RESERVE	0	0	0	0	154,000	154,000
	TOTAL MISCELLANEOUS REV	5,973	515	414	75	770,075	770,075
BEGINNING FUND BALANCE							
	BEGINNING FUND BALANCE	264,697	261,680	250,000	220,659	220,659	220,659
	TOTAL BEGINNING FUND BALANCE	264,697	261,680	250,000	220,659	220,659	220,659
	TOTAL RESOURCES	379,072	371,716	366,814	337,134	1,107,134	1,107,134
EXPENDITURES & REQUIREMENTS							
MATERIALS AND SERVICES							
	TOTAL MATERIALS AND SERVICES						
DEBT SERVICE							
62-40-660	FEES	5,789	0	5,040	2,500	2,500	2,500
62-40-610	PRINCIPAL	72,692	75,029	77,442	79,932	970,000	970,000
	DEBT PAYMENT TO RESERVE FUNDS	0	0	0	0	67,168	67,168
62-40-620	INTEREST	37,512	40,595	32,762	30,272	23,100	23,100
	TOTAL DEBT SERVICE	115,993	115,624	115,244	112,704	1,062,768	1,062,768
TRANSFERS OUT							
	TRANSFER TO GENERAL INDIRECT	1,399	0	7,822	8,107	8,127	8,127
	TOTAL TRANSFERS OUT	1,399	0	7,822	8,107	8,127	8,127
CONTINGENCY							
	CONTINGENCY	0	0	0	0	25,000	25,000
	TOTAL CONTINGENCY	0	0	0	0	25,000	25,000
UNAPPROPRIATED ENDING FUND BALANCE							
	UNAPP ENDING FUND BAL	262,346	263,408	243,748	216,323	11,239	11,239
	TOTAL UNAPP ENDING FUND BAL	262,346	263,408	243,748	216,323	11,239	11,239
	TOTAL EXPENDITURES & REQUIREMENTS	379,738	379,032	366,814	337,134	1,107,134	1,107,134

City of Gold Beach
DEBT SERVICE FUND
HUNTER CREEK HEIGHTS/EMERALD HILLS PROJECT
Fiscal Year 2014-2014

Fund: **Hunter Creek Heights/Emerald Hills Water LID**

Program Description/Mission:
This was a debt service fund set up to receive and make payments on the water system extension project. The loan was paid off in FY 2010-2011. The major LID owner to this fund paid off their balance this year. Only 2 small LID members remain so this fund will be retired and the small revenue amount (approximately $1300 annually) will be transfered to the Water Reserve Fund.

Budget Comments:
The fund is closed.

City of Gold Beach

Debt Service Fund

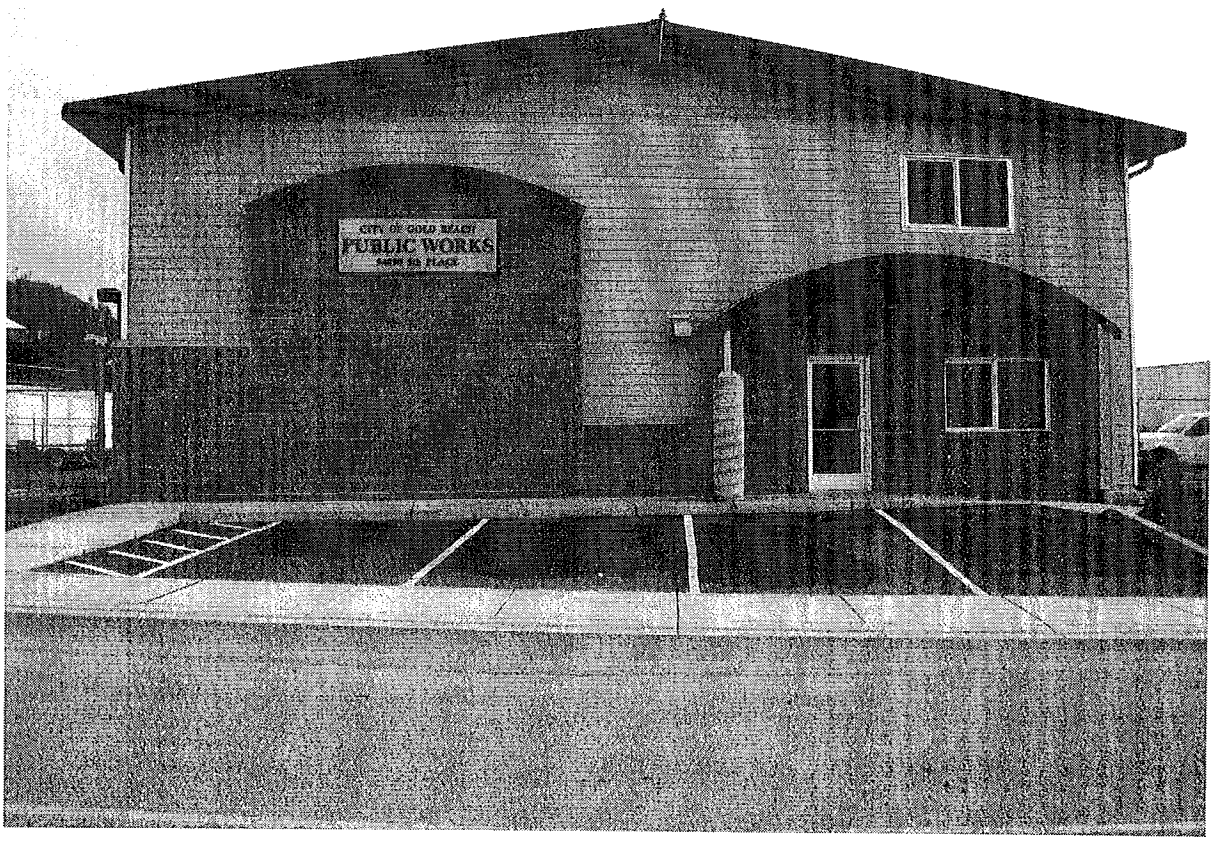
HUNTER CREEK HEIGHTS/EMERALD HILLS PROJECT

Fiscal Year 2013-2014

		2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2013-2014 CITY ADMIN PROPOSED	2013-2014 BDGT COMM APPROVED	2013-2014 BDGT COMM APPROVED
INTEREST REVENUE							
26-36-100	INTEREST	219	51	0	0	0	0
26-36-110	MISCELLANEOUS REVENUE	50	105	0	0	0	0
	TOTAL INTEREST REV	269	156				
LID REVENUE							
26-37-100	HUNTER CREEK LID PRINCIPAL	7,528	46,748	0	0	0	0
26-37-110	HUNTER CREEK LID INTEREST	5,057	719	0	0	0	0
26-37-150	EM HILLS PRINCIPAL	70	0	0	0	0	0
26-37-160	EM HILLS INTEREST	248	0	0	0	0	0
	TOTAL LID REVENUE	12,903	47,467				
TRANSFERS IN							
26-39-140	TRANS FROM WATER RESERVE	67,500	0	0	0	0	0
	TOTAL TRANSFERS IN	67,500	0				
BEGINNING FUND BALANCE							
	BEGINNING FUND BALANCE	19,447	23,900	0	0	0	0
	TOTAL BEGINNING FUND BALANCE	19,447	23,900	0	0	0	0
	TOTAL RESOURCES	100,118	71,523	0	0	0	0
EXPENDITURES & REQUIREMENTS							
MATERIALS AND SERVICES							
	AUDIT	0	0	0	0	0	0
26-40-210	FILING FEES	31	95				
	TOTAL MATERIALS AND SERVICES	31	0	0	0	0	0
DEBT SERVICE							
26-40-610	BOND PRINCIPAL	76,188	0	0	0	0	0
26-40-620	BOND INTEREST	0	0	0	0	0	0
	TOTAL DEBT SERVICE	76,188	0	0	0	0	0
TRANSFERS OUT							
	TRANS TO WATER RESERVE FUND	0	19,818	0	0	0	0
	TOTAL TRANSFERS OUT	0	19,818	0	0	0	0
UNAPPROPRIATED ENDING FUND BALANCE							
	UNAPP ENDING FUND BAL	23,900	51,610	0	0	0	0
	TOTAL UNAPP ENDING FUND BAL	23,900	51,610	0	0	0	0
	TOTAL EXPENDITURES & REQUIREMENTS	100,118	71,428	0	0	0	0

Enterprise Funds

A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. They are usually self-supporting. Examples of enterprise funds are those for water, gas, and electric utilities, swimming pools, airports, parking garages, transit systems, and ports [OAR 150-294.352(1)].



City of Gold Beach
ENTERPRISE FUND
WATER UTILITY
Fiscal Year 2013-2014

Fund: **Water Utility Fund**

Program Description/Mission:
Revenue from the sale of domestic drinking water (inside the City limits and within the UGB) to consumers supports the operation of the water treatment and distribution system as well as satisfying fire suppression demands within the fire service area. The Public Works department is funded approximately 50% through this fund.

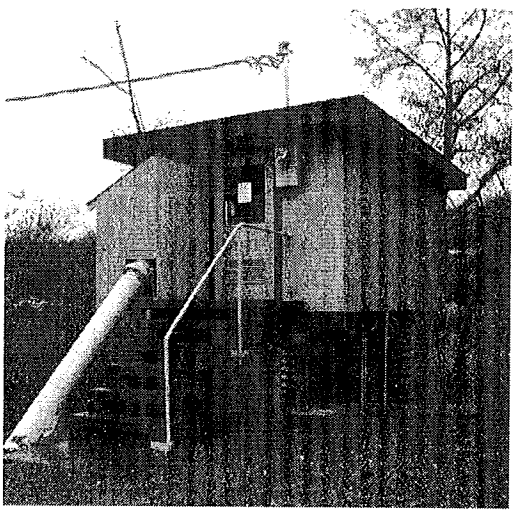
Budget Comments:
An increase in water rates is proposed for July 2013. The increase will be based on the Municipal Cost Index; for 2012 there was a 2% increase. In addition to the inflation factor an IT recovery formula has been built into the base rate. Currently we have no method to set aside funds for IT repairs and replacement. Approximately 75% of staff time and software usage is spent on utility billing.

All of the Public Works staff share responsibilities of the Water Department but 3 FTE are actually funded in this department. The PW Superintendent is funded 50/50 between Water and Sewer. As previously mention, a 1.7% COLA is proposed for personnel.

Contract Services is proposed at $100K for engineering services for the Water Master Plan, 8th water line replacement, and water intake engineering.

Capital Outlay
$20K is proposed for installation of an emergency generator at the treatment plant
$60K is proposed for replacement of the water reservoir computer.

Transfers Out
General Fund Indirect Costs transfer was reallocated last year based on the elimination of the Utility Billing Clerk position from the Water and Sewer funds as a Direct Cost. That position is now shown the Administration & Finance Department. The Admin/Finance office provides clerical and financial services support to the Public Works Department.



City of Gold Beach
Enterprise Fund
WATER UTILITY FUND
Fiscal Year 2013-2014

		2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2013-2014 CITY ADMIN PROPOSED	2013-2014 BDGT COMM APPROVED	2013-2014 COUNCIL ADOPTED
WATER SALES							
22-37-200	SALES INSIDE CITY	420,689	384,345	390,000	402,300	402,300	402,300
22-37-210	SALES OUTSIDE CITY	131,936	132,183	132,000	135,000	135,000	135,000
	TOTAL WATER SALES	552,625	516,528	522,000	537,300	537,300	537,300
INTEREST AND PENALTIES							
22-36-100	INTEREST	13,376	8,756	1,100	250	250	250
	MISCELLANEOUS REVENUE	3,983	0	1,000	2,000	2,000	2,000
	SDC INSTALL	4,638	0	0	1,000	1,000	1,000
22-36-250	PENALTIES	10,358	17,126	13,000	14,000	14,000	14,000
	WATER DEPOSITS (restricted)	31,852	0	0	0	0	0
	TOTAL MISCELLANEOUS REV	64,207	25,882	15,100	17,250	17,250	17,250
TRANSFERS IN							
22-39-100	TRANSFERS IN FROM WATER RESERVE	0	120,000	50,000	0	0	0
	TOTAL TRANSFERS IN	0	120,000	50,000	0	0	0
BEGINNING FUND BALANCE							
	BEGINNING FUND BALANCE	724,807	807,064	790,000	700,000	700,000	700,000
	TOTAL BEGINNING FUND BALANCE	724,807	807,064	790,000	700,000	700,000	700,000
	TOTAL RESOURCES	1,341,639	1,349,474	1,377,100	1,254,550	1,254,550	1,254,550
EXPENDITURES							
PERSONNEL SERVICES							
22-40-111	PUBLIC WORKS SUPERINTENDENT	28,517	29,188	30,381	30,302	30,302	30,302
	ADMINISTRATIVE SERVICES DIRECTOR	10,032	0	0	0	0	0
22-40-112	UTILITY CLERK	16,866	14,454	0	0	0	0
22-40-113	OPERATOR/WORKER (TB)	36,434	29,348	35,885	36,130	36,130	36,130
22-40-116	OPERATOR/ LEAD WORKER 1/2 (DS)	19,929	21,134	21,842	21,778	21,778	21,778
	OPERATOR/WORKER 1/2 (EP)	0	1,561	18,842	18,795	18,795	18,795
	OPERATOR/WORKER 1/2 (JS)	0	0	17,420	17,716	17,716	17,716
22-40-118	PART TIME	3,962	0	0	0	0	0
22-40-117	OVERTIME	104	224	4,000	2,000	2,000	2,000
22-40-130	RETIREMENT	18,278	14,853	20,000	20,000	20,000	20,000
22-40-135	PERS UAL COSTS	8,891	7,126	9,000	0	0	0
22-40-131	SOCIAL SECURITY	9,309	7,429	10,000	9,000	9,000	9,000
22-40-132	WORKERS COMPENSATION	5,214	3,391	7,230	7,200	7,200	7,200
22-40-133	MEDICAL INSURANCE	31,854	27,553	34,000	40,500	40,500	40,500
22-40-134	LIFE & LTD INSURANCE	316	333	600	600	600	600
	UNCOMPENSATED ABSENCES	0	3,239	0	0	0	0
	TOTAL PERSONNEL	189,704	159,833	209,200	204,021	204,021	204,021

City of Gold Beach

Enterprise Fund

WATER UTILITY FUND

Fiscal Year 2013-2014

		2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2013-2014 CITY ADMIN PROPOSED	2013-2014 BDGT COMM APPROVED	2013-2014 COUNCIL ADOPTED
MATERIALS AND SERVICES DISTRIBUTION & GENERAL							
22-40-268	SYSTEM CONST. O & M	22,252	21,311	20,000	25,000	25,000	25,000
22-40-254	MATERIALS & FITTINGS	9,563	10,365	10,000	10,000	10,000	10,000
22-40-265	BUILDING & GROUNDS O & M	1,382	424	3,000	1,500	1,500	1,500
22-40-250	EQUIPMENT O & M	10,335	9,057	14,800	14,000	14,000	14,000
22-40-285	FUEL	263	4,685	3,900	4,500	4,500	4,500
22-40-275	SOLID WASTE SERVICES	1,412	1,695	2,000	2,000	2,000	2,000
22-40-280	COMMUNICATIONS	3,670	3,920	0	0	0	0
22-40-210	DUES/SUBS/FEES	3,773	6,421	8,000	5,000	5,000	5,000
22-40-230	TRAVEL AND TRAINING	1,688	1,458	2,000	2,000	2,000	2,000
	INSURANCE & BONDS	15,500	0	0	0	0	0
22-40-270	ELECTRICITY	7,656	15,868	12,500	12,000	12,000	12,000
22-40-252	SMALL TOOLS & EQUIPMENT	1,994	1,412	2,500	2,500	2,500	2,500
22-40-295	CONTRACT SERVICES	2,884	25,825	60,000	100,000	100,000	100,000
22-40-272	LABORATORY TESTING	90	554	1,500	1,500	1,500	1,500
22-40-240	SUPPLIES/CUSTODIAL	5,884	4,409	6,900	6,000	6,000	6,000
22-40-255	CROSS CONNECTION CONTROL	315	0	500	500	500	500
22-40-279	OSHA REQUIRED EXPENDITURES	465	2,951	3,000	3,000	3,000	3,000
22-40-209	WATER DEPOSIT REFUNDS	33,763	0	0	0	0	0
	TOTAL MAT & SERV DIST & GEN	122,889	110,355	150,600	189,500	189,500	189,500
MATERIALS & SUPPLIES INTAKE & TREATMENT							
22-41-240	OFFICE SUPPLIES	0	0	100	100	100	100
22-41-265	BUILDINGS & GROUNDS O & M	2,427	1,352	4,000	2,000	2,000	2,000
22-41-250	EQUIPMENT O & M	6,093	14,581	12,000	12,000	12,000	12,000
22-41-280	COMMUNICATION	453	292	0	0	0	0
22-41-210	DUES/SUBS/FEES/POSTAGE	1,616	1,510	1,000	1,000	1,000	1,000
22-41-231	TRAVEL & TRAINING	147	0	500	1,000	1,000	1,000
	INSURANCE & BONDS	94	0	0	0	0	0
22-41-270	ELECTRICITY	41,843	27,364	45,342	30,000	30,000	30,000
22-41-252	SMALL TOOLS & EQUIPMENT	18	162	1,500	1,000	1,000	1,000
22-41-295	CONTRACT SERVICES	235	3,260	5,000	5,000	5,000	5,000
22-41-272	LABORATORY TESTING	2,053	2,094	5,000	3,000	3,000	3,000
22-41-251	TREATMENT CHEMICALS	12,057	12,430	17,000	14,000	14,000	14,000
	MISCELLANEOUS EXPENSES	74	0	0	0	0	0
	TOTAL MATERIALS AND SERVICES	67,110	63,045	91,442	69,100	69,100	69,100
CAPITAL OUTLAY							
22-40-515	EQUIPMENT	4,100	0	65,000	80,000	80,000	80,000
	FUND ACCOUNTING SYSTEM	27,500	0	0	0	0	0
22-40-530	SYSTEM CONS & REPLACEMENT	10,719	123,276	20,000	20,000	20,000	20,000
22-40-520	WATER TANK RECOATING	0	122,186	316,000	0	0	0
	FLOW CONTROL FOR PUMPS	16,677	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	58,996	245,462	401,000	100,000	100,000	100,000

City of Gold Beach

Enterprise Fund

WATER UTILITY FUND

Fiscal Year 2013-2014

		2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2013-2014 CITY ADMIN PROPOSED	2013-2014 BDGT COMM APPROVED	2013-2014 COUNCIL ADOPTED
CONTINGENCY & RESERVES							
22-40-415	CONTINGENCY	0	0	200,000	150,000	150,000	150,000
	TOTAL CONTINGENCY	0	0	200,000	150,000	150,000	150,000
TRANSFERS OUT							
22-41-715	TRANSFER TO NON-INSURED LOSS	2,000	3,500	3,500	3,000	3,000	3,000
22-41-711	TRANS TO BUILD RES FUND	1,500	1,500	3,000	3,000	3,000	3,000
22-41-714	TRANS TO GENERAL INDIRECT	42,376	102,819	132,208	143,034	143,294	143,294
	TRANS OUT TO WATER DEPOSIT RESERVE	0	203,061	0	0	0	0
	TRANS TO WATER RESERVE FUND	50,000	0	25,000	0	0	0
	TOTAL TRANSFERS OUT	95,876	310,880	163,708	149,034	149,294	149,294
UNAPPROPRIATED ENDING FUND BALANCE							
	UNAPP ENDING FUND BAL	812,003	677,381	161,150	392,895	392,635	392,635
	TOTAL UNAPP ENDING FUND BAL	812,003	677,381	161,150	392,895	392,635	392,635
	TOTAL REQUIREMENTS	1,346,578	1,566,956	1,377,100	1,254,550	1,254,550	1,254,550

City of Gold Beach
ENTERPRISE FUND
SEWER UTILITY
Fiscal Year 2013-2014

Fund: **Sewer Utility Fund**

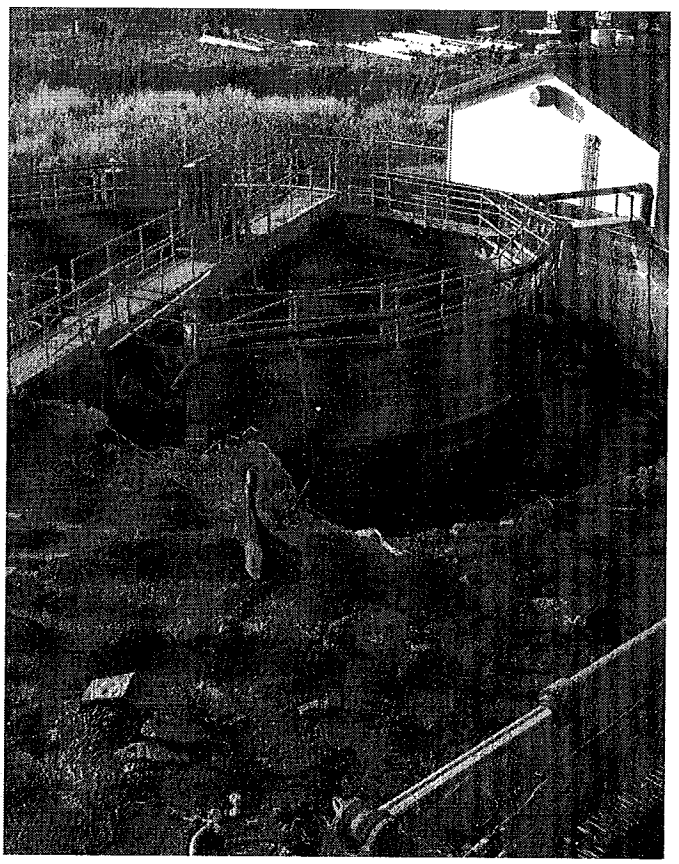
Program Description/Mission:
The City operates a wastewater collection and treatment system to effectively collect and treat all waste generated by the residents and commercial businesses within Gold Beach proper and parts of Hunter Creek. Of the $49 basic monthly sewer fee, $20 is currently allocated to the Sewer Utility Fund. The Public Works Department is funded approximately 50% from this fund.

Budget Comments:
All of the Public Works staff share responsibilites of the Sewer Department but 2.5 FTE are actually funded in this department. The PW Superintendent is funded 50/50 between Water and Sewer. A 1.7% COLA is proposed for personnel.

As approved by Resolution R1011-30, an annual revenue adjustment based on the Municipal Cost Index is included. The MCI index change for 2012 was 2%. The 2% addition to the current $20.60 base charge would be .40 cents , for a total base sewer charge of: $21.

$40K is proposed for costs associated with easement research, creation, and legal review for existing sewer appurtenances without legal easements (hand-shake agreements).

Transfers Out
General Fund Indirect Costs transfer was reallocated last year based on the elimination of the Utility Billing Clerk position from the Water and Sewer funds as a Direct Cost. That position is now shown in the Administration & Finance Department. The Admin/Finance office provides clerical and



City of Gold Beach

Enterprise Fund

SEWER UTILITY FUND

Fiscal Year 2013-2014

		2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2013-2014 CITY ADMIN PROPOSED	2013-2014 BDGT COMM APPROVED	2013-2014 BDGT COMM APPROVED
SERVICE CHARGES							
23-37-200	SEWER SERVICE CHARGES	373,125	378,983	350,000	357,000	357,000	357,000
	TOTAL SEWER SERVICES CHARGES	373,125	378,983	350,000	357,000	357,000	357,000
INTEREST AND SDC REVENUE							
23-36-100	INTEREST	9,442	1,017	960	150	150	150
23-36-110	MISCELLANEOUS REVENUE	4,807	9,155	3,000	6,000	6,000	6,000
	SDC INSTALL	573	0	1,000	1,000	1,000	1,000
	TOTAL INTEREST AND SDC REV	14,822	10,172	4,960	7,150	7,150	7,150
BEGINNING FUND BALANCE							
	BEGINNING FUND BALANCE	772,938	707,493	700,000	600,000	600,000	600,000
	TOTAL BEGINNING FUND BALANCE	772,938	707,493	700,000	600,000	600,000	600,000
	TOTAL RESOURCES	1,160,886	1,096,648	1,054,960	964,150	964,150	964,150
EXPENDITURES & REQUIREMENTS							
PERSONNEL SERVICES							
23-40-110	PUBLIC WORKS SUPERINTENDENT	28,517	29,188	30,381	30,302	30,302	30,302
23-40-111	PUBLIC WORKS ASSIST SUPER	45,693	48,219	51,182	51,043	51,043	51,043
23-40-112	UTILITY CLERK	15,258	14,454	0	0	0	0
23-40-113	OPERATOR/WORKER 1/2 (EP)	27,610	34,498	18,842	18,800	18,800	18,800
	OPERATOR/WORKER 1/2 (JS)	0	0	17,420	17,716	17,716	17,716
	ADMINISTRATIVE SERVICES DIRECTOR	10,032	0	0	0	0	0
23-40-118	PART TIME	2,911	0	0	0	0	0
23-40-117	OVERTIME	59	0	5,000	1,500	1,500	1,500
23-40-119	SALARY & BENEFIT ADJUSTMENT	0	0	0	0	0	0
23-40-130	RETIREMENT	14,813	15,127	17,500	18,000	18,000	18,000
23-40-135	PERS UAL COSTS	5,139	5,821	7,500	0	0	0
23-40-131	SOCIAL SECURITY	10,295	9,647	9,100	9,400	9,400	9,400
23-40-132	WORKERS COMPENSATION	5,964	6,486	10,636	11,000	11,000	11,000
23-40-133	MEDICAL INSURANCE	27,389	21,552	36,000	36,000	36,000	36,000
23-40-134	LIFE & LTD INSURANCE	326	334	450	450	450	450
	TOTAL PERSONNEL	194,006	185,326	204,011	194,211	194,211	194,211

City of Gold Beach

Enterprise Fund

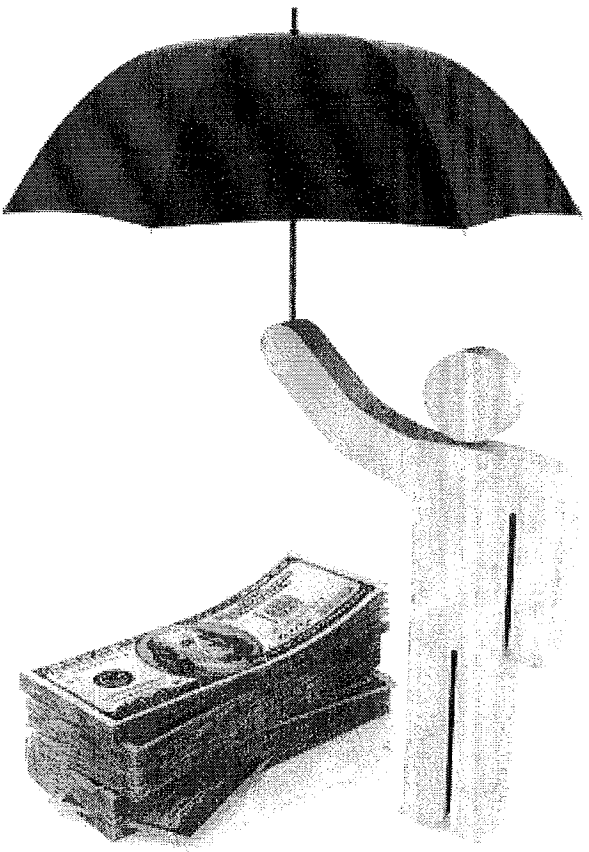
SEWER UTILITY FUND

Fiscal Year 2013-2014

		2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2013-2014 CITY ADMIN PROPOSED	2013-2014 BDGT COMM APPROVED	2013-2014 BDGT COMM APPROVED
MATERIALS AND SERVICES							
23-40-260	SYSTEM CONST. O & M	2,361	7,111	27,500	8,000	8,000	8,000
23-40-253	MATERIALS & FITTINGS	1,873	367	4,000	3,000	3,000	3,000
23-40-231	OSHA REQUIED EXPENDITURES	0	971	1,000	1,000	1,000	1,000
23-40-265	BUILDING & GROUNDS O & M	926	488	2,000	1,500	1,500	1,500
23-40-250	EQUIPMENT O & M	9,589	7,778	10,000	10,000	10,000	10,000
23-40-285	FUEL	644	4,712	4,500	4,500	4,500	4,500
23-40-275	SOLID WASTE SERVICES	1,412	1,573	3,200	4,000	4,000	4,000
23-40-280	COMMUNICATIONS	3,452	3,341	0	0	0	0
23-40-210	DUES/SUBS/FEES	3,607	6,824	4,000	4,000	4,000	4,000
23-40-230	TRAVEL AND TRAINING	1,983	2,149	2,000	2,000	2,000	2,000
23-40-270	ELECTRICITY	63,059	62,629	59,400	60,000	60,000	60,000
23-40-252	SMALL TOOLS & EQUIPMENT	1,119	1,221	1,200	1,200	1,200	1,200
23-40-295	CONTRACT SERVICES	7,493	10,605	20,000	60,000	60,000	60,000
23-40-272	LABORATORY TESTING	7,340	7,304	9,000	9,000	9,000	9,000
23-40-240	SUPPLIES/CUSTODIAL	6,329	1,332	6,000	4,000	4,000	4,000
23-40-261	PLANT O & M	13,298	4,883	10,000	10,000	10,000	10,000
	TOTAL MATERIAL & SERVICES	124,485	123,288	163,800	182,200	182,200	182,200
CAPITAL OUTLAY							
	EQUIPMENT	0	0	0	0	0	0
	FUND ACCOUNTING SYSTEM	11,834	0	0	0	0	0
23-40-530	SYSTEM CONS & REPLACEMENT	0	4,341	20,000	0	0	0
	TOTAL CAPITAL OUTLAY	11,834	4,341	20,000	0	0	0
CONTINGENCY & RESERVES							
23-40-415	CONTINGENCY	0	0	250,000	200,000	200,000	200,000
	TOTAL CONTINGENCY	0	0	250,000	200,000	200,000	200,000
TRANSFERS OUT							
23-40-720	TRANSFER TO NON-INSURED LOSS	2,000	3,500	3,500	3,000	3,000	3,000
23-40-715	TRANS TO GENERAL INDIRECT	53,568	102,026	138,608	148,147	148,407	148,407
23-40-710	TRANS TO BUILD RES FUND	1,500	1,500	3,000	3,000	3,000	3,000
23-40-730	TRANS TO SEWER RESERVE FUND	50,000	169,000	50,000	0	0	0
	TOTAL TRANSFERS OUT	107,068	276,026	195,108	154,147	154,407	154,407
UNAPPROPRIATED ENDING FUND BALANCE							
	UNAPP ENDING FUND BAL	709,870	507,008	222,041	233,592	233,332	233,332
	TOTAL UNAPP ENDING FUND BAL	709,870	507,008	222,041	233,592	233,332	233,332
	TOTAL REQUIREMENTS	1,147,263	1,095,989	1,054,960	964,150	964,150	964,150

Reserve Funds

Established to accumulate money
from year to year for a specific purpose, such as purchase
of new equipment (ORS 294.525).



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City of Gold Beach
RESERVE FUNDS
Fiscal Year 2013-2014

Reserve Funds are established to accumulate money from one fiscal year to another for a specific purpose.

Building Reserve Fund

Program Description/Mission:

This reserve fund was established by Resolution R0910-29; reaffirmed by R1011-41 and R1112-39. The purpose of this fund is to accumulate revenues to pay for major remodeling projects, building repairs, and replacement of municipal owned buildings. This reserve is funded through fund transfers designated specifically for this purpose.

This fund is due for review this budget year.

Budget Comments:

$50K is proposed to be used for match for the OPRD skatepark grant.

During the budget hearings the Budget Committee voted to loan $154K to the Hwy 101 Sewer Debt fund to pay off the loan R37811. The Hwy 101 Debt fund will pay the BRF back at 3% for 10 years.

Fleet Replacement Reserve Fund

Program Description/Mission:

This reserve fund was established by Resolution R1011-41 and reaffirmed by R1112-39. The purpose of this fund is to accumulate revenues to purchase replacement vehicles as needed for various city departments. This reserve fund is funded through fund transfers designated specifically for this purpose.

This fund is due for review May 2014

Budget Comments:

Purchase of a new Public Works "tool truck" is proposed.

Parks Reserve Fund

Program Description/Mission:

This reserve fund was established by Resolution R1011-41 and reaffirmed by R1112-39. The purpose of this fund is to accumulate revenues to pay for major remodeling projects or capital improvements to the City's parks. This reserve fund is funded through fund transfers designated specifically for this purpose.

This fund is due for review May 2014

Budget Comments:

No proposed changes.

Vehicle Damage, Non-insured Losses, & Unemployment Reserve Fund

Program Description/Mission:

This reserve fund was established by Resolution R0910-29; reaffirmed by R1011-41 and R1112-39. The purpose of this fund is to accumulate revenues to pay for vehicular damages and losses not covered by the City's insurance policies and for unemployment expenses incurred when an employee involuntarily (through termination or layoff) ceases to work for the City. This reserve is funded through transfers from the General Fund, Water Utility and Sewer Utility.

This fund is due for review this budget year.

General Fund Reserve

Program Description/Mission:

This reserve fund was established by Resolution R1011-41 and reaffirmed by R1112-39. The purpose of this fund is to accumulate revenues consistent with the City's adopted Business Plan which states the City desires to have a yearly contingency of at least 5% as a safety net for unanticipated General Fund expenditures. This reserve fund is funded through transfers designated specifically for this purpose. This fund is due for review May 2014.

Budget Comments:

The 10 year average for General Fund total expenditures is $700K. 5% of $700K would be a base reserve amount of $35K. With transfers this budget year the reserve fund will have a total of: $19.5K

Water Reserve

Program Description/Mission:

This reserve fund was established by Resolution R0910-29; reaffirmed by R1011-41 and R1112-39. The purpose of this fund is to accumulate revenues to pay for capital repairs and improvements to the City's water system infrastructure. This reserve is funded through fund transfers from the Water Utility Fund.

This fund is due to be reviewed this budget year.

Budget Comments:

Rather than a transfer from the Water Utility Fund which is funded by water sales it is proposed during the review of this fund this budget year that a set reserve amount be established like the Sewer Reserve Fund. The proposed budget reflects a $2 per account, per month, Water Reserve charge.

During the budget hearings the Budget Committee voted to loan $154K to the Hwy 101 Sewer Debt fund to pay off the loan R37811. The Hwy 101 Debt fund will pay the Water RF back at 3% for 10 years.

Water Deposits Reserve

Program Description/Mission:

This reserve fund was established by Resolution R1011-41 and reaffirmed by R1112-39. The purpose of this fund is to segregate out the Water Deposits revenue from within the Water Utility Fund. These funds are customer deposits retained by the city for utility services. This reserve fund is funded solely by customer water deposits.

This fund is due to be reviewed May 2014.

Budget Comments:

No comments.

Sewer Treatment Reserve Fund

Program Description/Mission:

This fund was established April 2001, reaffirmed by Resolution R0910-30, R1011-41, and R1112-39. The purpose of this reserve fund is to receive and accumulate funds to pay for major improvements and expansion of the City's wastewater treatment facility.

It is due for review this budget year.

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Budget Comments:
Since this reserve fund is due for review this year this may be the time to convert this reserve to a Debt Service Fund. We are close to completion on the Wastewater Treatment Plant and we will begin paying back the debt we have incurred. Funding comes from transfers from the Sewer Utility fund and user rates collected specifically for reserve. Of the $49.60 monthly sewer fee: $3 per customer, and $20 per EDU goes to this reserve.

During the budget hearings the Budget Committee voted to loan $462K to the Hwy 101 Sewer Debt fund to pay off the loan R37811. The Hwy 101 Debt fund will pay the Sewer RF BRF back at 3% for 10 years.

Fire Truck Reserve
Program Description/Mission:
This reserve was created to accumulate funds to purchase a new fire truck. Revenue for this fund comes from a voter approved Tax Levy that sundowned in November 2011. It is expected we will continue the levy by a measure on the November 2013 ballot. The Gold Beach-Wedderburn Sanitary District also make annual payments to this fund.
Budget Comments:
As discussed at the January 2013 City Council meeting, the proposal is to expand the existing fire hall by one bay and purchase a 2000 gallon water tender with the accumulated reserve funds.

Culvert Replacement Reserve
Program Description/Mission:
This reserve fund was created by Resolution R1112-39. The purpose of this fund is to accumulate revenues to fund major culvert repairs to the City's stormwater infrastructure. This reserve fund is funded through transfers designated specifically for this purpose.
This fund is due for review May 2015
Budget Comments:
A $15K transfer in from the Street Tax fund is proposed.

City of Gold Beach

Reserve Fund

BUILDING RESERVE FUND

Fiscal Year 2013-2014

		2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2013-2014 CITY ADMIN PROPOSED	2013-2014 BDGT COMM APPROVED	2013-2014 COUNCIL ADOPTED
INTEREST REVENUE							
93-36-100	INTEREST	5,625	678	560	25	25	25
	TOTAL INTEREST REV	5,625	678	560	25	25	25
TRANSFERS IN							
	TRANS FROM GENERAL FUND	10,000	0	15,000	5,000	5,000	5,000
93-39-130	TRANS FROM WATER UTILITY	1,500	1,500	3,000	3,000	3,000	3,000
93-39-140	TRANS FROM SEWER UTILITY	1,500	1,500	3,000	3,000	3,000	3,000
	TOTAL TRANSFERS IN	13,000	3,000	21,000	11,000	11,000	11,000
TRANSFERS IN VISITOR CENTER BUILDING							
	TRANS FROM PROMO FUND	7,500	0	0	0	0	0
	TOTAL TRANS IN VISITOR CENTER	7,500	0	0	0	0	0
BEGINNING FUND BALANCE							
	BEGINNING FUND BALANCE	384,639	385,690	385,000	348,000	348,000	348,000
	TOTAL BEGINNING FUND BALANCE	384,639	385,690	385,000	348,000	348,000	348,000
	TOTAL RESOURCES	410,763	389,368	406,560	359,025	359,025	359,025
EXPENDITURES & REQUIREMENTS							
MATERIALS AND SERVICES							
	BUILDING EXPENDITURES	0	0	9,000	10,000	10,000	10,000
	TOTAL MATERIALS AND SERVICES	0	0	9,000	10,000	10,000	10,000
CAPITAL OUTLAY							
93-40-561	CITY HALL BLDG EXPENDITURES	12,121	6,198	20,000	0	0	0
93-40-570	VISITOR CTR BLDG EXPENDITURES	12,952	5,040	0	0	0	0
	TOTAL CAPITAL OUTLAY	25,073	11,238	20,000	0	0	0
TRANSFERS OUT							
	TRANS TO HWY 101 DEBT FUND	0	0	0	0	154,000	154,000
	TRANS TO GENERAL FUND	0	0	30,000	50,000	50,000	50,000
	TOTAL TRANSFERS OUT	0	0		50,000	204,000	204,000
CONTINGENCY & RESERVE							
	CONTINGENCY	385,690	378,130	377,560	299,025	145,025	145,025
	TOTAL CONTINGENCY & RESERVE	385,690	378,130	377,560	299,025	145,025	145,025
	TOTAL EXPENDITURES & REQUIREMENTS	410,763	389,368	406,560	359,025	359,025	359,025

City of Gold Beach

Reserve Fund

FLEET REPLACEMENT FUND

Fiscal Year 2013-2014

		2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2013-2014 CITY ADMIN PROPOSED	2013-2014 BDGT COMM APPROVED	2013-2014 COUNCIL ADOPTED
INTEREST REVENUE							
	INTEREST	0	22	50	25	25	25
	TOTAL INTEREST REV	0	22	50	25	25	25
TRANSFERS IN							
	TRANS FROM GENERAL FUND	0	0	21,000	0	0	0
91-39-110	TRANS FROM STATE SHARED REV FUND	0	34,550	10,000	20,000	20,000	20,000
	TOTAL TRANS IN	0	34,550	31,000	20,000	20,000	20,000
BEGINNING FUND BALANCE							
	BEGINNING FUND BALANCE	0	0	4,500	41,000	41,000	41,000
	TOTAL BEGINNING FUND BALANCE	0	0	4,500	41,000	41,000	41,000
	TOTAL RESOURCES	0	34,572	35,550	61,025	61,025	61,025
EXPENDITURES & REQUIREMENTS							
CAPITAL OUTLAY							
	VEHICLE PURCHASE	0	0	35,000	28,000	28,000	28,000
	TOTAL CAPITAL OUTLAY	0	0	35,000	28,000	28,000	28,000
CONTINGENCY & RESERVE							
91-40-415	CONTINGENCY			500	33,025	33,025	33,025
	TOTAL CONTINGENCY & RESERVE	0	34,572	500	33,025	33,025	33,025
	TOTAL EXPENDITURES & REQUIREMENTS		34,572	35,500	61,025	61,025	61,025

City of Gold Beach

Reserve Fund

PARKS RESERVE FUND

Fiscal Year 2013-2014

		2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2013-2014 CITY ADMIN PROPOSED	2013-2014 BDGT COMM APPROVED	2013-2014 COUNCIL ADOPTED
INTEREST REVENUE							
	INTEREST	0	4	25	15	15	15
	TOTAL INTEREST REV	0	4	25	15	15	15
TRANSFERS IN							
95-39-100	TRANS FROM GENERAL FUND	0	6,000	5,000	5,000	5,000	5,000
	TOTAL TRANS IN	0	6,000	5,000	5,000	5,000	5,000
BEGINNING FUND BALANCE							
	BEGINNING FUND BALANCE	0	0	6,000	11,000	11,000	11,000
	TOTAL BEGINNING FUND BALANCE	0	0	6,000	11,000	11,000	11,000
	TOTAL RESOURCES	0	6,004	11,025	16,015	16,015	16,015
EXPENDITURES & REQUIREMENTS							
TRANSFERS OUT							
	TRANS OUT GENERAL FUND	0	0	0	0	0	0
	TOTAL TRANSFERS OUT	0	0	0	0	0	0
CONTINGENCY & RESERVE							
95-40-415	CONTINGENCY	0	0	11,025	16,015	16,015	16,015
	TOTAL CONTINGENCY & RESERVE	0	6,004	11,025	16,015	16,015	16,015
	TOTAL EXPENDITURES & REQUIREMENTS	0	6,004	11,025	16,015	16,015	16,015

City of Gold Beach

Reserve Fund

NON-INSURED LOSSES, VEHICLE DAMAGE, UNEMPLOYMENT RESERVE FUND

Fiscal Year 2013-2014

		2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2013-2014 CITY ADMIN PROPOSED	2013-2014 BDGT COMM APPROVED	2013-2014 COUNCIL ADOPTED
INTEREST REVENUE							
92-36-100	INTEREST	310	114	84	25	25	25
	MISCELLANEOUS REVENUE	1,000	0	0	0	0	0
	TOTAL INTEREST REV	1,310	114	84	25	25	25
TRANSFERS IN							
92-39-100	TRANS FROM GENERAL FUND	7,000	7,000	7,000	5,000	5,000	5,000
92-39-120	TRANS FROM WATER UTILITY	2,000	3,500	3,500	3,000	3,000	3,000
92-39-130	TRANS FROM SEWER UTILITY	2,000	3,500	3,500	3,000	3,000	3,000
	TOTAL TRANSFERS IN	11,000	14,000	14,000	11,000	11,000	11,000
BEGINNING FUND BALANCE							
	BEGINNING FUND BALANCE	59,291	61,826	61,000	83,000	83,000	83,000
	TOTAL BEGINNING FUND BALANCE	59,291	61,826	61,000	83,000	83,000	83,000
	TOTAL RESOURCES	71,601	75,940	75,084	94,025	94,025	94,025
EXPENDITURES & REQUIREMENTS							
MATERIALS AND SERVICES							
92-40-297	VEHICLE & OTHER NON-INSURED	1,565	0	3,500	3,500	3,500	3,500
92-40-290	UNEMPLOYMENT	8,209	6,218	7,000	5,000	5,000	5,000
	TOTAL MATERIALS AND SERVICES	9,774	6,218	10,500	8,500	8,500	8,500
CONTINGENCY & RESERVES							
92-40-415	CONTINGENCY	0	0	64,584	85,525	85,525	85,525
	TOTAL CONTINGENCY & RESERVES	61,826	69,722	64,584	85,525	85,525	85,525
	TOTAL EXPENDITURE & REQUIREMENTS	71,600	75,940	75,084	94,025	94,025	94,025

City of Gold Beach

Reserve Fund

GENERAL FUND RESERVE FUND

Fiscal Year 2013-2014

		2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2013-2014 CITY ADMIN PROPOSED	2013-2014 BDGT COMM APPROVED	2013-2014 COUNCIL ADOPTED
INTEREST REVENUE							
	INTEREST	0	4	20	10	10	10
	TOTAL INTEREST REV	0	4	20	10	10	10
TRANSFERS IN							
96-39-100	TRANS FROM GENERAL FUND	0	6,500	6,500	6,500	6,500	6,500
	TOTAL TRANSFERS IN	0	6,500	6,500	6,500	6,500	6,500
BEGINNING FUND BALANCE							
	BEGINNING FUND BALANCE	0	0	6,500	13,000	13,000	13,000
	TOTAL BEGINNING FUND BALANCE	0	0	6,500	13,000	13,000	13,000
	TOTAL RESOURCES	0	6,504	13,020	19,510	19,510	19,510
EXPENDITURES AND REQUIREMENTS							
CONTINGENCY & RESERVES							
96-40-415	CONTINGENCY	0	0	13,020	19,510	19,510	19,510
	TOTAL CONTINGENCY & RESERVES	0	6,504	13,020	19,510	19,510	19,510
	TOTAL EXPENDITURES & REQUIREMENTS	0	6,504	13,020	19,510	19,510	19,510

City of Gold Beach

Reserve Fund

WATER RESERVE FUND

Fiscal Year 2013-2014

		2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2013-2014 CITY ADMIN PROPOSED	2013-2014 BDGT COMM APPROVED	2013-2014 COUNCIL ADOPTED
CHARGES AND FEES							
	WATER RESERVE CHARGE	0	0	0	28,800	28,800	28,800
64-32-100	SDC CHARGES	0	0	0	0	0	0
	TOTAL CHARGES AND FEES	0	0	0	28,800	28,800	28,800
INTEREST REVENUE							
64-36-100	INTEREST	2,277	128	159	150	150	150
	HCH/EM HILLS LID REVENUE		0	1,300	500	500	500
	TOTAL INTEREST REV	2,277	128	1,459	650	650	650
TRANSFERS IN							
64-39-130	TRANS IN FROM HC HEIGHTS	0	19,818	0	0	0	0
	TRANS FROM WATER UTILITY	50,000	0	25,000	0	0	0
	TOTAL TRANSFERS IN	50,000	19,818	25,000	0	0	0
BEGINNING FUND BALANCE							
	BEGINNING FUND BALANCE	327,438	312,215	312,000	326,000	326,000	326,000
	TOTAL BEGINNING FUND BALANCE	327,438	312,215	312,000	326,000	326,000	326,000
	TOTAL FUND REVENUE	379,715	332,161	338,459	355,450	355,450	355,450
EXPENDITURES & REQUIREMENTS							
MATERIALS AND SERVICES							
	TOTAL MATERIALS AND SERVICES	0	0	0	0	0	0
CONTINGENCY & RESERVES							
64-40-415	CONTINGENCY		0	338,459	100,000	100,000	100,000
	TOTAL CONTINGENCY & RESERVES	0	0	338,459	100,000	100,000	100,000
TRANSFERS OUT							
	TRANSFER TO HC/EH PROJECT	67,500	0	0	0	0	0
64-40-720	TRANSFER TO WATER UTILITY	0	120,000	0	0	0	0
	TRANSFER TO HWY 101 DEBT FUND	0	0	0	0	154,000	154,000
	TOTAL TRANSFERS OUT	67,500	120,000	0	0	154,000	154,000
UNAPPROPRIATED ENDING FUND BALANCE							
	UNAPP ENDING FUND BALANCE	312,215	212,160	0	255,450	101,450	101,450
	TOTAL UNAPP ENDING FUND BAL	312,215	212,160	0	255,450	101,450	101,450
	TOTAL EXPENDITURES & REQUIREMENTS	379,715	332,160	338,459	355,450	355,450	355,450

City of Gold Beach

Reserve Fund

WATER DEPOSIT RESERVE FUND

Fiscal Year 2013-2014

		2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2013-2014 CITY ADMIN PROPOSED	2013-2014 BDGT COMM APPROVED	2013-2014 COUNCIL ADOPTED
WATER DEPOSITS							
97-36-110	Water Deposits Received	0	25,584	12,000	14,000	14,000	14,000
	TOTAL WATER DEPOSITS	0	25,584	12,000	14,000	14,000	14,000
INTEREST REVENUE							
	TRANSFER FROM WATER FUND	0	203,061	0	0	0	0
97-36-100	INTEREST	0	10	50	50	50	50
	TOTAL MISCELLANEOUS REV	0	203,071	50	50	50	50
BEGINNING FUND BALANCE							
	BEGINNING FUND BALANCE	0	0	111,613	151,954	151,954	151,954
	TOTAL BEGINNING FUND BALANCE	0	0	111,613	151,954	151,954	151,954
	TOTAL RESOURCES	0	228,655	123,663	166,004	166,004	166,004
EXPENDITURES & REQUIREMENTS							
SPECIAL PAYMENTS							
97-40-290	Water Deposit Returns	0	21,638	12,000	14,000	14,000	14,000
	TOTAL SPECIAL PAYMENTS	0	21,638	12,000	14,000	14,000	14,000
CONTINGENCY & RESERVES							
	Fund Reserves	0	145,720	111,663	152,004	152,004	152,004
	TOTAL RESERVES	0	145,720	111,663	152,004	152,004	152,004
	TOTAL EXPENDITURES & REQUIREMENTS	0	167,358	123,663	166,004	166,004	166,004

City of Gold Beach

Reserve Fund

SEWER RESERVE FUND

Fiscal Year 2013-2014

		2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2013-2014 CITY ADMIN PROPOSED	2013-2014 BDGT COMM APPROVED	2013-2014 COUNCIL ADOPTED
SERVICE FEES							
74-32-150	SEWER RESERVE CHARGE	28,202	31,785	32,000	30,000	30,000	30,000
74-32-155	WWTP RESERVE CHARGE	429,578	387,568	384,000	385,000	385,000	385,000
	SDC CHARGES	0	0				
	TOTAL SERVICE FEES	457,780	419,353	416,000	415,000	415,000	415,000
INTEREST REVENUE							
74-36-100	INTEREST	14,054	2,114	1,200	400	400	400
74-36-110	MISC REVENUE	700	0	0	0	0	0
	TOTAL INTEREST REV	14,754	2,114	1,200	400	400	400
TRANSFERS IN							
	TRANS FROM GENERAL FUND	0	0	0	0	0	0
74-39-110	TRANS FROM SEWER UTILITY	50,000	169,000	50,000	0	0	0
	TOTAL TRANSFERS IN	50,000	169,000	50,000	0	0	0
GRANTS AND LOANS							
	LOAN DISBURSEMENTS	43,362	0	0	0	0	0
	DEVELOPER CONT/ GRANT FUNDS	0	0	0	0	0	0
	TOTAL RESOURCES	43,362	0	0	0	0	0
BEGINNING FUND BALANCE							
	BEGINNING FUND BALANCE	1,543,523	1,630,366	1,600,000	1,202,000	1,202,000	1,202,000
	TOTAL BEGINNING FUND BALANCE	1,543,523	1,630,366	1,600,000	1,202,000	1,202,000	1,202,000
	TOTAL FUND REVENUE	2,109,418	2,220,833	2,067,200	1,617,400	1,617,400	1,617,400
EXPENDITURES & REQUIREMENTS							
MATERIALS AND SERVICES							
	LOANS/GRANTS FOR FOG DEVICES	0	0	0	60,000	150,000	150,000
	TOTAL MATERIALS AND SERVICES	0	0	0	60,000	150,000	150,000
CAPITAL OUTLAY							
	PROJECT COSTS	391,085	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	391,085	0	0	0	0	0
DEBT SERVICE							
	LOAN PAYMENTS Y09001	43,362	0	60,000	85,000	85,000	85,000
74-40-610	LOAN PAYMENTS SRF R37812	49,880	49,880	50,000	50,000	50,000	50,000
	TOTAL DEBT SERVICE	49,880	49,880	110,000	135,000	135,000	135,000
TRANSFERS OUT							
74-40-710	TRANS TO GENERAL INDIRECT	38,088	0	0	0	0	0
	TRANSFER OUT TO STREETS LOAN	0	0	150,000	0	0	0
	TRANST TO WWTP IMPROVEMENT	0	969,730	362,969	444,000	444,000	444,000
	TRANS TO HWY 101 SEWER DEBT FUND	0	0	0	0	462,000	462,000
	TOTAL TRANSFERS OUT	38,088	969,730	512,969	444,000	906,000	906,000

City of Gold Beach

Reserve Fund

SEWER RESERVE FUND

Fiscal Year 2013-2014

		2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2013-2014 CITY ADMIN PROPOSED	2013-2014 BDGT COMM APPROVED	2013-2014 COUNCIL ADOPTED
CONTINGENCY & RESERVES							
74-40-415	CONTINGENCY	0	0	338,517	200,000	200,000	200,000
	RESERVE SRF R37811	0	0	55,439	55,439	55,439	55,439
	RESERVE SRF R37813		0	125,000	12,500	12,500	12,500
	RESERVE SRF R38712		0	2,275	0	0	0
	RESERVE IFA Y09001			0	85,000	85,000	85,000
	FUND RESERVE	0	0	923,000	0	0	0
	TOTAL CONTINGENCY & RESERVES	0	0	1,444,231	352,939	352,939	352,939
UNAPPROPRIATED ENDING FUND BALANCE							
	UNAPP ENDING FUND BALANCE	1,630,366	1,203,182	0	625,461	73,461	73,461
	TOTAL UNAPP ENDING FUND BAL	1,630,366	1,203,182	0	625,461	73,461	73,461
	TOTAL EXPENDITURES & REQUIREMENTS	2,109,418	2,222,792	2,067,200	1,617,400	1,617,400	1,617,400

City of Gold Beach
Reserve Fund
FIRE TRUCK RESERVE FUND
Fiscal Year 2013-2014

		2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2013-2014 CITY ADMIN PROPOSED	2013-2014 BDGT COMM APPROVED	2013-2014 COUNCIL ADOPTED
LOCAL OPTION TAX LEVY							
94-31-110	PREV LEVIED TAXES RECEIVED	1,659	1,871	1,600	1,600	1,600	1,600
94-31-130	LOCAL OPTION FIRE TRUCK LEVY	35,093	36,909	0	0	0	0
	TOTAL LOCAL OPTION TAX LEVY	36,752	38,780	1,600	1,600	1,600	1,600
INTEREST AND CONTRIBUTIONS REVENUE							
94-36-100	INTEREST	2,027	360	250	100	100	100
94-36-120	CONTRIBUTIONS FIRE DISTRICTS	0	91,000	91,000	0	0	0
	TOTAL INTEREST AND CONT REV	2,027	91,360	91,250	100	100	100
BEGINNING FUND BALANCE							
	BEGINNING FUND BALANCE	254,923	293,702	293,000	445,000	445,000	445,000
	TOTAL BEGINNING FUND BALANCE	254,923	293,702	293,000	445,000	445,000	445,000
	TOTAL RESOURCES	293,702	423,842	385,850	446,700	446,700	446,700
EXPENDITURES & REQUIREMENTS							
CAPITAL OUTLAY							
	TENDER AND FIRE HALL IMPROVEMENT	0	0	446,700	446,700	446,700	446,700
	TOTAL CAPITAL OUTLAY	0	0	446,700	446,700	446,700	446,700
CONTINGENCY & RESERVE							
94-40-415	CONTINGENCY	0	0	-60,850	0	0	0
	TOTAL CONTINGENCY & RESERVE	0	0	-60,850	0	0	0
UNAPPROPRIATED ENDING FUND BALANCE							
	UNAPP ENDING FUND BALANCE	293,702	425,671	0	0	0	0
	TOTAL UNAPP ENDING FUND BAL	293,702	425,671	0	0	0	0
	TOTAL EXPENDITURES & REQUIREMENTS	293,702	425,671	385,850	446,700	446,700	446,700

City of Gold Beach
RESERVE FUNDS
CULVERT REPLACEMENT RESERVE FUND
Fiscal Year 2013-2014

	2010-2011 FISCAL ACTUAL	2011-2012 FISCAL ACTUAL	2012-2013 COUNCIL ADOPTED	2013-2014 CITY ADMIN PROPOSED	2013-2014 BDGT COMM APPROVED	2013-2014 COUNCIL ADOPTED
INTEREST REVENUE						
INTEREST	0	0	25	20	20	20
MISC REVENUE	0	0	0	0	0	0
TOTAL INTEREST REV	0	0	25	20	20	20
TRANSFERS IN						
TRANS FROM STREET FUND	0	0	15,000	15,000	15,000	15,000
TOTAL TRANSFERS IN	0	0	15,000	15,000	15,000	15,000
BEGINNING FUND BALANCE						
BEGINNING FUND BALANCE	0	0	0	15,000	15,000	15,000
TOTAL BEGINNING FUND BALANCE	0	0	0	15,000	15,000	15,000
TOTAL FUND REVENUE			15,025	30,020	30,020	30,020
EXPENDITURES & REQUIREMENTS						
CONTINGENCY & RESERVES						
CONTINGENCY		0	15,025	30,000	30,000	30,000
TOTAL CONTINGENCY & RESERVES	0	0	15,025	30,000	30,000	30,000
UNAPPROPRIATED ENDING FUND BALANCE						
UNAPP ENDING FUND BALANCE	0	0	0	20	20	20
TOTAL UNAPP ENDING FUND BAL	0	0	0	20	20	20
TOTAL EXPENDITURES & REQUIREMENTS	0	0	15,025	30,020	30,020	30,020