

CITY OF GOLD BEACH
Fiscal Year 2016-2017

*Budget Committee APPROVED Budget
Budget Hearing, April 25, 2016*

Hearing before the City Council for adoption
June 13, 2016

BUDGET COMMITTEE

CITY COUNCIL

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Larry Brennan
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Tamie Kaufman

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Vacant
Vacant

Mayor Karl Popoff



29592 Ellensburg Avenue
Gold Beach, Oregon 97444
541.247.7029
www.goldbeachoregon.gov

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INTRODUCTORY SECTION



PUBLIC NOTICE

CITY OF GOLD BEACH
BUDGET COMMITTEE MEETING
Monday, April 25, 2016 at 6:00 PM

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, 2016 through June 30, 2017. 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 **Tuesday, April 19, 2016**. The proposed budget will also be posted on the City's website: www.goldbeachoregon.gov

Jodi Fritts, Budget Officer

PUBLISH: www.goldbeachoregon.gov April 14, 2016
Curry Coastal Pilot: April 16

A public meeting of the Gold Beach City Council will be held on Monday, June 13th, 2016 at 6:30PM at the Gold Beach City Hall Council Chambers. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2016 as approved by the 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 8AM and 5PM or online at the City's website: www.goldbeachoregon.gov This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Jodi Fritts, City Administrator/Budget Officer

Telephone: 541-247-7029

Email: jfritts@goldbeachoregon.gov

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Adopted Budget 2014-2015	Adopted Budget This Year 2015-2016	Approved Budget Next Year 2016-2017
Beginning Fund Balance/Net Working Capital	5,191,951	3,990,967	2,885,883
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	2,288,697	2,081,304	2,518,548
Federal, State and all Other Grants, Gifts, Allocations and Donations	2,222,500	1,389,294	169,500
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	1,247,082	1,068,396	1,275,290
All Other Resources Except Current Year Property Taxes	12,150	0	0
Current Year Property Taxes Estimated to be Received	510,000	510,000	520,000
Total Resources	11,472,380	9,039,961	7,369,221

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	1,447,482	1,431,945	1,472,845
Materials and Services	1,473,135	1,362,550	1,432,850
Capital Outlay	2,936,000	1,856,000	150,000
Debt Service	620,268	620,268	620,268
Interfund Transfers	1,247,082	1,068,396	1,289,124
Contingencies	2,772,174	2,021,612	1,701,330
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	964,089	679,190	702,805
Total Requirements	11,460,230	9,039,961	7,369,222

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	278,845	282,800	289,600
FTE	4.50	4.50	4.50
Municipal Court	33,530	8,095	12,545
FTE	0.80	0.06	0.06
Police Department	562,757	557,100	579,350
FTE	7.00	7.00	7.00
Fire Department	29,150	39,300	35,800
FTE	0.50	0.50	0.50
Streets	40,500	41,300	42,000
FTE	0.50	0.50	0.50
Visitor Center	94,115	88,850	90,800
FTE	2.60	2.60	2.60
Water Utility	208,547	215,300	222,300
FTE	3.00	3.00	3.00
Sewer Utility	200,038	199,200	204,900
FTE	2.50	2.50	2.50
Total Requirements	1,447,482	1,431,945	1,477,295
Total FTE	21.40	20.66	20.66

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *
 Multi-year wastewater treatment plant construction completed FY1516. 1% increase in transient room tax approved by budget committee and Council. No other significant changes over FY1516.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2014-2015	Rate or Amount Imposed This Year 2015-2016	Rate or Amount Approved Next Year 2016-2017
Permanent Rate Levy (rate limit 2.336 per \$1,000)	2.336	2.336	2.336
Local Option Levy-7 yr Fire Truck Levy began FY1516	0	60,000	60,000
Levy For General Obligation Bonds	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	\$9,432,776	\$0
Total	\$9,432,776	\$0

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

FORM LB-50 2016-2017

To assessor of Curry County

Check here if this is an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

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

<u>29592 Ellensburg Ave</u> <small>Mailing address of district</small>	<u>Gold Beach</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97444</u> <small>ZIP code</small>	
<u>Jodi Fritts</u> <small>Contact person</small>	<u>City Administrator</u> <small>Title</small>	<u>541-247-7029</u> <small>Daytime telephone number</small>	<u>jfritts@goldbeachoregon.gov</u> <small>Contact person e-mail address</small>	

CERTIFICATION— You must check one box if you are subject to Local Budget Law.

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

PART I: TAXES TO BE IMPOSED

	Subject to General Government Limits	
	Rate —or— Dollar Amount	
1. Rate per \$1,000 or total dollar amount levied (within permanent rate limit) ... 1	2.336	
2. Local option operating tax 2		Excluded from Measure 5 Limits
3. Local option capital project tax 3	60,000	
4. City of Portland Levy for pension and disability obligations 4		Dollar Amount of Bond Levy
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001..... 5a		
5b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 5b		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)..... 5c		

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000..... 6	2.336
7. Election date when your new district received voter approval for your permanent rate limit 7	
8. Estimated permanent rate limit for newly merged/consolidated district 8	

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount —or— rate authorized per year by voters
7 year capital projects fire truck levy	May 19, 2015	2015	2021	60,000

PART IV: SPECIAL ASSESSMENTS, FEES, AND CHARGES

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

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property. **The authority for putting these assessments on the roll is ORS _____.** (Must be completed if you have an entry in Part IV.)

(see the back for worksheet for lines 5a, 5b, and 5c)
File with your assessor no later than **JULY 15**, unless granted an extension in writing.



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 2016-2017

Budget Message

April 25, 2016

Members of the City Council,
& Members of the Budget Committee:

"Let us not be too particular; it is better to have old secondhand diamonds than none at all."

Mark Twain

There is a lot to be said for secondhand diamonds. I think the City now and in the past has worked hard at not being too particular. We make do with what we have and utilize our assets to their fullest extent before we acquire new ones. That is the responsible and prudent way to handle public funds, but I also think it is part of rural living. We value the things we have and take care of them. That philosophy extends from the Council and Mayor throughout all our departments and staff right down to our volunteers. We work hard to be good stewards of the public trust and funds because we are also part of the public we serve. Government is not often trusted and I think that is true locally as well as nationally. I believe our actions as elected and appointed officials have earned us the luxury of the trust of most of our citizenry. That trust is something my staff and I take seriously--and I believe all of you feel the same. We work hard for the City because we all love our little village and we want it to survive and thrive.

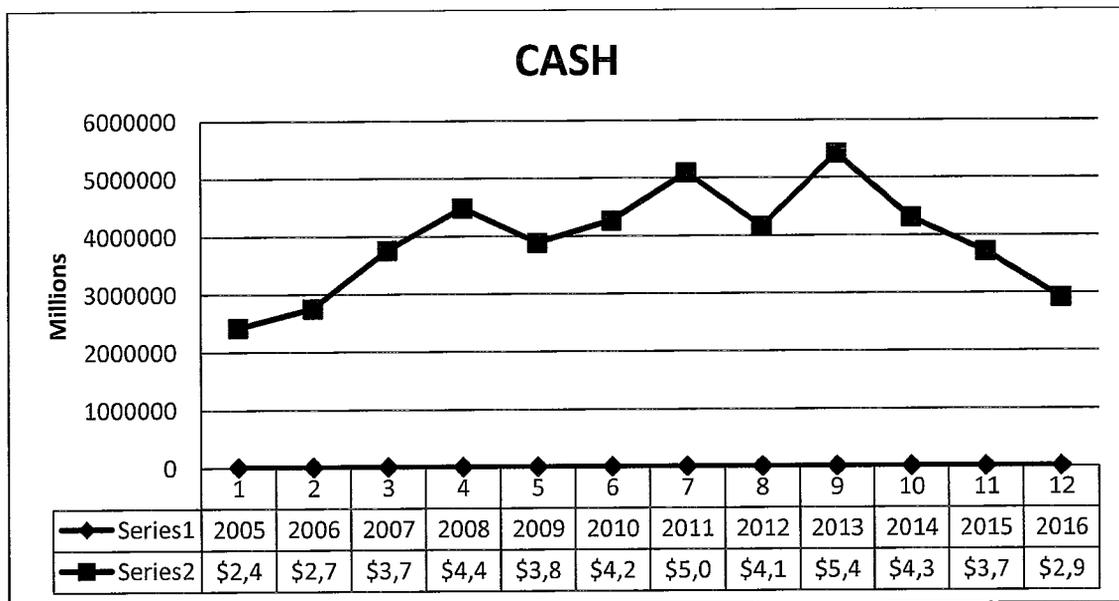
The past 6-7 years have been grim economically. Most of the rest of the country has managed to pull out of the recession but we are still struggling. Oregon overall is doing better now than before 2009 and Portland became the most moved to town in America last year. While Portland is 6 hours and a world away we do still feel some slight affect from their new prosperity. Change is always slow coming to us but it has started to come.

- Tourism continues to grow in Gold Beach and Central Curry and through a multi-year regional tourism collaborative we are beginning to get real credibility on the state tourism level. The fact that Cycle Oregon has chosen to visit us this year shows how much our efforts have paid off.

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.

- The new hospital gets closer to completion each day. I look at it like a phoenix rising up in front of the old hospital as a symbol of economic change for Gold Beach. That facility will ensure the economic vitality of Central Curry and mean more family wage jobs for Gold Beach.

The City of Gold Beach continues to be fiscally responsible while still providing, in my opinion, the best public service in the state to our 2275 citizens in the form of police and fire protection, clean drinking water, a state-of-the-art wastewater treatment facility, and the best Visitor Center anywhere in Oregon. We continue to maintain a prudent amount of financial reserves and we still maintain a higher liquid cash reserve than we had 10 years ago—even while completing some major water infrastructure capital projects. We have loaned \$\$ to ourselves and paid off higher interest rate debt. Currently the only debt the City has is for our new wastewater facility. The interest rates on those notes range from 0% to 4.99%, with the largest note at 2.375%.



State budget laws state the Budget Message shall contain the following:

- Explanation of the budget document
- Brief description of proposed financial policies
- Describe the important features of the budget in connection with the financial policies
- Explain the reason for changes from the previous year in appropriations and revenues
- Explain any changes in financial policies

Explanation of the Budget Document

The proposed Fiscal Year 2016-2017 Budget Document contains the following:

- A spreadsheet summary of the funds within the budget—contains totals for revenues and appropriations and projected beginning/ending fund balances with proposed contingencies
- A comparison to total appropriations FY 13-14 to proposed FY16-17
- The Administrative Indirect Cost Allocation spreadsheet
- Personnel summary by department and total FTE
- FY 2015-2017 Salary Schedule
- Detail of projected revenue and proposed appropriations by fund. The General Fund is broken down by division.

Financial Policies

The portions of the City's adopted Strategic Plan document that affect the budget are highlighted and attached to this document.

FY 2013-2014 to proposed FY 2016-2017 Comparison

The budget document is organized by fund type and was prepared in accordance with state Local Budget Law. Overall there is projected reduction of approximately 1.7 million dollars in the *total* budget—but this is largely due to the WWTP project closing—and not actually dollars saved.

(comparison chart on next page)

FUND	FY 13-14	FY 14-15	FY 15-16	FY 16-17	DIFF FROM 1516	COMMENTS
10-GENERAL	\$1,450,585	\$1,455,817	\$1,455,895	\$1,565,045	\$109,150	MOSTLY INSURANCE COSTS
21-STREET	\$368,100	\$320,550	\$175,250	\$209,724	\$34,474	HIGHER PROJECTED EFB
24-PROMO	\$325,050	\$300,500	\$156,000	\$287,760	\$131,760	SLIGHT INCREASE IN MARKETING & EFB
51-STATE REVENUE SHARE	\$27,020	\$27,144	\$32,000	\$36,000	\$4,000	HIGHER PROJECTED EFB
54-SPECIAL CITY ALLOT	\$78,630	\$50,072	\$600	\$0	(\$600)	NO ACTIVITY IN FUND
63-I&I	\$114,050	\$110,038	\$95,050	\$72,000	(\$23,050)	LOWER PROJECTED EFB
65-WWTP CONSTRUCTION	\$3,444,095	\$3,384,665	\$2,244,150	\$820,000	(\$1,424,150)	PROJECT COMPLETE
62-HWY 101 SEWER DEBT	\$1,107,134	\$221,625	\$236,050	\$118,711	(\$117,339)	LOWER PROJECTED EFB
22-WATER UTILITY	\$1,254,550	\$1,429,408	\$1,201,200	\$794,461	(\$406,739)	NO CAPITAL PROJECTS
23-SEWER UTILITY	\$964,150	\$936,100	\$756,100	\$714,656	(\$41,444)	INSURANCE MOSTLY
RESERVE FUNDS						
64-WATER	\$355,450	\$330,000	\$173,104	\$78,104	(\$95,000)	NO CAPITAL PROJECTS
72- VIS CTR BUILDING	\$0	\$0	\$15,000	\$15,000	\$0	NEW FUND
74-SEWER	\$1,617,400	\$1,508,381	\$1,363,560	\$1,708,560	\$345,000	CLOSE OUT WWTP FUND
91-FLEET REPLACEMENT	\$61,025	\$50,004	\$44,000	\$35,000	(\$9,000)	PROJECTED EFB
92-SELF INSURED	\$94,025	\$101,010	\$106,025	\$102,500	(\$3,525)	PROJECTED EFB
93-BUILDING	\$359,025	\$244,163	\$254,054	\$115,000	(\$139,054)	CITY HALL REMODEL
94-FIRE TRUCK	\$446,700	\$440,800	\$152,200	\$110,700	(\$41,500)	PROJECTED EFB
95-PARKS	\$16,015	\$21,015	\$54,005	\$55,000	\$995	SAME
96-GENERAL	\$19,510	\$26,017	\$32,505	\$33,000	\$495	SAME
97-WATER DEPOSITS	\$166,004	\$177,839	\$226,708	\$218,000	(\$8,708)	ABOUT SAME
98-CULVERT REPLACE	\$30,020	\$30,017	\$40,005	\$40,000	(\$5)	SAME
TOTAL BUDGET	\$12,298,538	\$11,165,165	\$8,813,461	\$7,129,221	(\$1,684,240)	WWTP PROJECT COMPLETE

Ad Valorem and Local Option Levy Taxes

The City's fixed property tax rate is \$2.336 per each \$1,000 of assessed value. After 2 unsuccessful attempts to renew the local option levy for the Fire Truck, voters did approve the \$60,000 per year levy on the May 2015 ballot. We began receipting those levy dollars in November of this fiscal year. As of the end of March we have received \$51K of the annual \$60K.

Personnel

The City adopted a salary schedule in 2011 for the first time since 1997.

From the City Strategic Plan: Goal 1-Achieve Fiscal Sustainability, Action Item 9-Undertake comprehensive compensation and classification review and update City salary schedule:

I was directed to revisit the salary schedule at the same time that the Teamsters Union contract was negotiated, which was FY 13-14. At that time, I reanalyzed the salary schedule. The figures in the schedule were compiled from comparably sized cities, Curry County data, and Oregon State Employment Department data specific to Region 7 (Coos and Curry County).

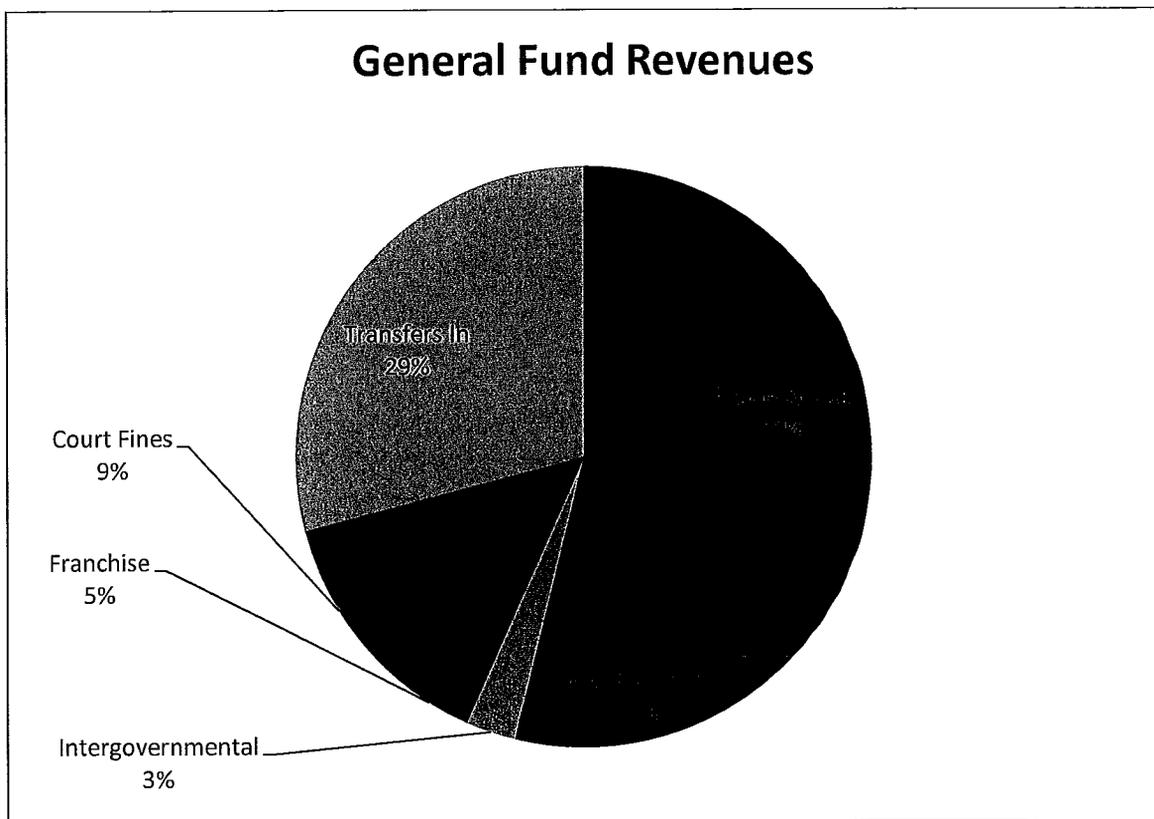
The City of Gold Beach is dedicated to enhancing quality of life, while promoting the health, safety, and welfare of our citizens, businesses, and visitors in the most fiscally responsible manner. In doing this, the City will respect the past, respond to current concerns, and plan for the future, while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

In the Public Works case, I also compared Region 6-Douglas and Region 8-Josephine and Jackson for comparables). This current year (FY1516) I reorganized the Admin & Finance Office, and the Municipal Court Clerk position was eliminated July 1, 2015. The duties were distributed among the other front office workers and so far that redistribution has worked well. A detailed list of personnel and FTE is included with the budget document. No new positions are proposed for this fiscal year. A total of 20.6 FTE, within 8 departments, are proposed for this fiscal year.

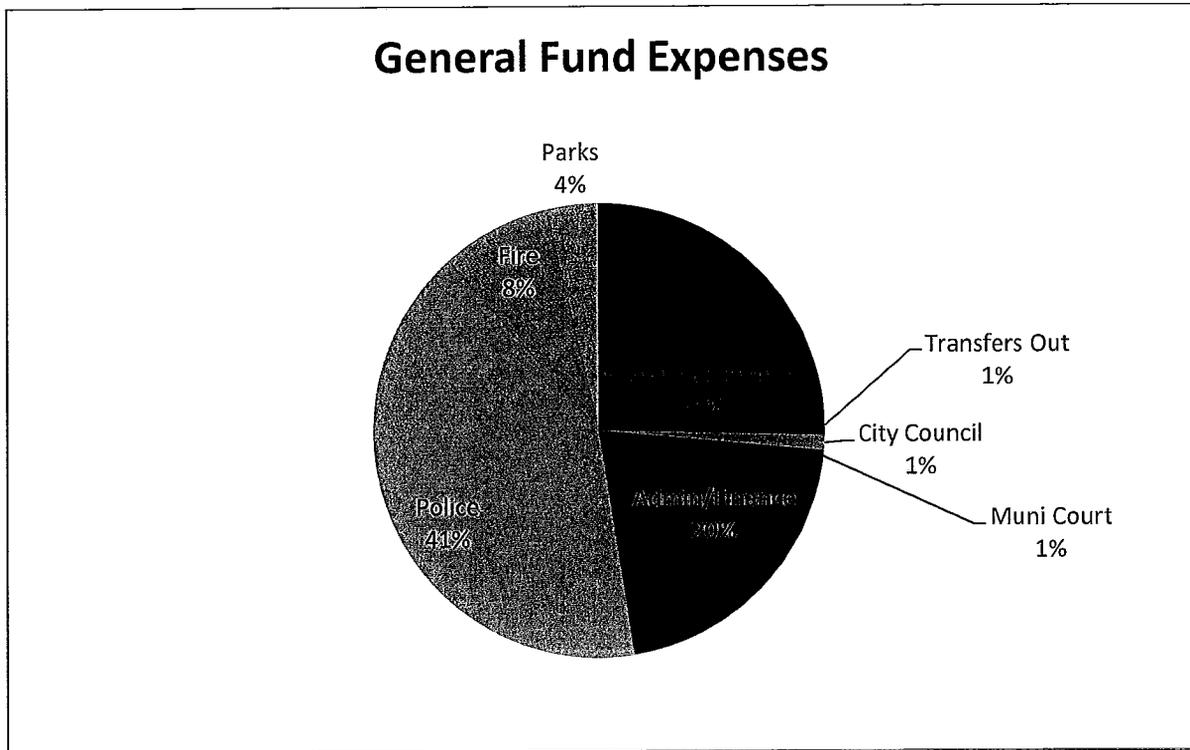
The Social Security Administration did not have a COLA for 2016; therefore no COLA was proposed for staff. As part of the current Police Department union contract, a step increase is budgeted for those officers not topped out on the adopted scale.

General Fund

Proposed General Fund Revenue by Type



Proposed General Fund Expenditures by Division



Enterprise Funds

The City’s Enterprise Funds include the Water and Sewer Utility Funds. Pursuant to Resolution R1213-12, Water and Sewer rates will be reviewed and adjusted annually based on the Municipal Cost Index. The index for March 2016 has not been published as of this date. Prior to the end of FY 2015-2016 the current rate resolution shall be amended.

Reserve Funds

The City continues to set reserve dollars aside for various future needs. We currently have approximately \$2.2 million in cash reserves within 11 specific reserve funds. Pursuant to the direction from the Council, the Hwy 101 Sewer Line loan with DEQ was paid off February of 2014—the total payoff was \$947,299.

In closing, I would say that the City continues to weather the economic crisis in a good fashion. We aren’t destitute (or desperate) as some agencies are, but neither are we excessively well off. We are holding our own through the work of good and humble

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 and a beach oriented community.

leadership, and good and humble staff. I'd like to thank my Department Heads and staff for their assistance in preparing the budget. I would also like to thank you, the Budget Committee members, for your public service to our City and community.

"Thunder is good. Thunder is impressive. But it is lightning that does the work."

Mark Twain

None of us make a lot of noise about the work we all do here at the City—we don't clap our own thunder. Instead we all do it quickly and effectively—like the lightning. Thank you all for being part of that lightning.

Sincerely,



Jodi Fritts

City Administrator/Budget Officer

jfritts@goldbeachoregon.gov

APPROVED BUDGET SUMMARY

FY 2016-2017

JUNE 13, 2016

	GENERAL FUND	SPECIAL REVENUE FUNDS					CAPITAL PROJECTS FUNDS		DEBT SERVICE FUNDS	ENTERPRISE FUNDS	
		Street Fund	Community Promotion Fund	1% ECOB BLDG MTC	State Rev Sharing Fund	Special City Allotment Fund	I & I Corrections Fund	WWTP Improvement Fund	HWY 101 Debt Service Fund	Water Utility Fund	Sewer Utility Fund
Beginning Fund Balance	377,017	83,812	(50,640)	0	16,000	0	83,000	820,000	145,000	235,000	297,000
Revenues	956,220	131,250	270,000	57,000	20,000	0	50	0	116,050	587,200	426,100
Trans In Other Funds	496,228	0	0	0	0	0	0	0	0	0	200,000
Total Resources	1,829,465	215,062	219,360	57,000	36,000	0	83,050	820,000	261,050	822,200	923,100
Personnel	912,845	42,000	90,800	0	0	0	0	0	0	222,300	204,900
Materials & Services	610,700	65,050	92,000	0	0	0	0	0	0	222,300	177,300
Capital Outlay	142,000	10,000	0	57,000	0	0	60,000	0	0	40,000	20,000
Debt Services	0	29,000	0	0	0	0	0	0	90,268	0	0
Special Payments	0	0	0	0	0	0	0	0	0	0	0
Transfers Out Other Funds	23,920	33,168	0	0	30,000	0	0	820,000	8,824	177,451	193,347
Total Expenditures	1,689,465	179,218	182,800	57,000	30,000	0	60,000	820,000	99,092	662,051	595,547
Contingency & Reserves (5% of REQ)	40,000	8,961	9,140	0	6,000	0	23,050	0	10,000	50,000	50,000
Ending Fund Balance (15% of REQ)	100,000	26,883	27,420	0	0	0	0	0	151,958	110,149	277,553
Total Expenditures & Requirements	1,829,465	215,062	219,360	57,000	36,000	0	83,050	820,000	261,050	822,200	923,100
Ending Fund Bal	6%	15%	15%		0%	0%	0%	0%	153%	17%	47%
% Contingency	2%	5%	5%		20%	0%	38%	0%	10%	8%	8%

	RESERVE FUNDS											
	64 - Water Reserve Fund	72 - Visitor Ctr Building Reserve Fund	73 - Nuisance Abatement Reserve	74 - Sewer Reserve Fund	91 - Fleet Replacement Fund	92 - Noninsured/Unemp Reserve Fund	93 - Building Reserve Fund	94 - Fire Truck Reserve Fund	95 - Parks Reserve Fund	96 - General Fund Reserve Fund	97 - Water Deposit Reserves	98 - Culvert Replacement Reserve Fund
Beginning Fund Balance	20,000	10,000	0	945,000	15,000	98,000	47,000	40,000	54,000	32,000	210,000	40,000
Revenues	58,104	0	7,420	488,560	0	25	18,154	60,700	5	5	15,040	5
Trans In Other Funds	0	5,000		620,000	20,000	6,000	11,000	0	5,000	6,500	0	10,000
Total Resources	78,104	15,000	7,420	2,053,560	35,000	104,025	76,154	100,700	59,005	38,505	225,040	50,005
Personnel	0	0	0	0	0	0	0	0	0	0	0	0
Materials & Services	0	1,000	2,420	150,000	30,000	7,500	27,500	0	0	0	10,000	0
Capital Outlay	0	0	0	0	0	0	0	0	0	0	0	0
Debt Services	0	0	0	501,000	0	0	0	0	0	0	0	0
Special Payments	0	0	0	0	0	0	0	0	0	0	0	0
Transfers Out Other Funds	0	0	0	0	0	0	5,000	0	0	0	0	0
Total Expenditures	0	1,000	2,420	651,000	30,000	7,500	32,500	0	0	0	10,000	0
Contingency & Reserves (5% of REQ)	58,104	14,000	0	800,000	5,000	96,525	43,654	0	59,005	38,505	215,040	50,005
Ending Fund Balance (15% of REQ)	20,000	0	5,000	602,560	0	0	0	100,700	0	0	0	0
Total Expenditures & Requirements	78,104	15,000	7,420	2,053,560	35,000	104,025	76,154	100,700	59,005	38,505	225,040	50,005
Ending Fund Bal		0%		29%	0%	0%	0%	100%	0%	0%	0%	0%
% Contingency		1400%		123%	17%	1287%	134%	0%	540%	325%	2150%	400%

NON-DEPARTMENTAL INDIRECT COST TRANSFERS		General Fund		General		Street Tax		Hwy 101 Sewer		Water Utility		Sewer Utility	
	Total	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$
10-40-215	GIS Fees	40%	3,200	4.0%	320	0.0%	2,240	28.0%	2,240	28.0%	2,240	28.0%	2,240
10-40-220	Insurance/Bonding	25%	24,000	4.0%	3,840	0.0%	0	27.0%	0	28.0%	44,000	44.0%	42,240
10-40-225	PERS UAL	66%	26,284	2.8%	1,120	0.0%	0	17.1%	6,856	14.3%	5,712	5.7%	5,712
10-40-240	Software Licensing & Support	50%	11,500	0.0%	0	0.0%	0	25.0%	5,750	25.0%	5,750	25.0%	5,750
10-40-241	IT Services and Replacement	42%	6,720	4.0%	640	2.0%	320	26.0%	4,160	26.0%	4,160	26.0%	4,160
10-40-242	Postage	25%	2,500	1.0%	100	4.0%	400	35.0%	3,500	35.0%	3,500	35.0%	3,500
10-40-246	Dispatch Services	98%	34,300	0.0%	0	0.0%	0	1.0%	350	1.0%	350	1.0%	350
10-40-255	Bank Fees	42%	2,100	4.0%	200	2.0%	100	26.0%	1,300	26.0%	1,300	26.0%	1,300
10-40-260	Legal Services	63%	25,200	2.0%	800	0.0%	0	15.0%	6,000	20.0%	8,000	20.0%	8,000
10-40-262	Audit Services	42%	13,440	4.0%	1,280	2.0%	640	28.0%	8,960	24.0%	7,680	24.0%	7,680
10-40-270	Electricity City Hall	42%	3,780	4.0%	360	2.0%	180	26.0%	2,340	26.0%	2,340	26.0%	2,340
10-40-272	Dues & Memberships	48%	1,680	4.0%	140	0.0%	0	24.0%	840	24.0%	840	24.0%	840
10-40-275	Solid Waste City Hall	100%	3,500	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0
10-40-277	Custodial City Hall	100%	7,500	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0
10-40-280	Phone & Internet	40%	8,400	4.0%	840	2.0%	420	27.0%	5,670	27.0%	5,670	27.0%	5,670
	Administration & Finance	36%	115,596	4.0%	12,844	2.0%	6,422	29.0%	93,119	29.0%	93,119	29.0%	93,119
	City Council	42%	7,182	4.0%	684	2.0%	342	26.0%	4,446	26.0%	4,446	26.0%	4,446
	Total		687,700		296,882		23,168		8,824		171,451		187,347

Direct costs are those costs which are clearly and easily attributable 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 support which provide services such as accounts payable, cash recapping, 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.

100% calculated on % dept ops to total budget and staff time ests.
 100% calculated on % est ops to total budget and risk assess
 100% calculated on number of FTEs
 100% calculated on % dept ops to total budget and staff time ests.
 100% calculated on % dept ops to total budget and staff time ests.
 100% calculated on % dept ops to total budget
 100% calculated on staff estimates of calls for service
 100% calculated on % dept ops to total budget and staff time ests.
 100% calculated on % dept ops to total budget and staff time ests.
 100% calculated on % dept ops to total budget and staff time ests.
 100% calculated on staff estimates of use
 100% calculated on % dept ops to total budget
 100%
 100% calculated on % dept ops to total budget and staff time ests.
 100% calculated on % dept ops to total budget
 100% calculated on % dept ops to total budget

POSITION	FTE	SALARY
ADMINISTRATION & FINANCE		
City Administrator (JF)	1.00	\$68,000
Admin Asst/Finance Clerk AP (MB)	1.00	\$34,000
Admin Asst/Finance Clerk UM (KH)	1.00	\$32,000
AA/FC Planner (CC)	1.00	\$40,000
AA/FC Support (DC)	0.50	\$15,000
TOTAL	4.50	\$189,000

POSITION	FTE	SALARY
POLICE		
Chief (DA)	1.00	\$72,900
Sergeant (TW)	1.00	\$59,000
Sr Patrol Officer (CK)	1.00	\$51,700
Patrol Officer (VH)	1.00	\$49,250
Patrol Officer (GS)	1.00	\$40,400
Patrol Officer (CA)	1.00	\$40,400
DME/Office Manager (GW)	1.00	\$48,700
TOTAL	7.00	\$362,350

POSITION	FTE	SALARY
MUNI COURT		
Municipal Judge (JF)	0.06	\$7,000
TOTAL	0.06	\$7,000

POSITION	FTE	SALARY
FIRE		
Chief (TK)	0.25	\$10,000
Assistant Chief (ZA)	0.25	\$7,500
TOTAL	0.50	\$17,500

POSITION	FTE	SALARY
WATER		
PW Superintendent (WN)	0.50	\$31,300
PW Lead Operator/Worker (DS)	0.50	\$22,500
PW Operator/Worker (EP)	0.50	\$20,000
PW Operator/Worker (TB)	1.00	\$37,300
PW Operator/Worker (JS)	0.50	\$18,500
TOTAL	3.00	\$129,600

POSITION	FTE	SALARY
SEWER		
PW Superintendent (WN)	0.50	\$31,300
PW Assistant Super (RN)	1.00	\$52,600
PW Operator/Worker (EP)	0.50	\$20,000
PW Operator/Worker (JS)	0.50	\$18,500
TOTAL	2.50	\$122,400

POSITION	FTE	SALARY
STREETS		
PW Lead Operator/Worker (DS)	0.50	\$22,500
TOTAL	0.50	\$22,500

POSITION	FTE	SALARY
VISITOR CENTER		
VC Manager (SD)	1.00	\$36,000
VC Staff (LE)	0.60	\$13,500
VC Staff (2x.50)	1.00	\$23,450
TOTAL	2.60	\$72,950

	FTE	Salary
Total General Fund Personnel	12.06	\$575,850
Total Public Works Personnel	6.00	\$274,500
Total Visitor Center Staff	2.60	\$72,950
Total City Personnel	20.66	\$923,300

FY 15-16 THROUGH FY 16-17 SALARY SCHEDULE

POSITION	STEP				
	1	2	3	4	5
ADMINISTRATIVE OFFICE					
ADMINISTRATIVE ASSISTANT/FINANCE CLERK <i>Accounts Payable/Receivable, Utilities, Payroll, & Muni Court</i>	\$ 14.26	\$ 14.55	\$ 14.98	\$ 15.58	\$ 16.36
DEPUTY PLANNER (part time) <i>Also serves as Admin Asst/Finance Clerk</i>	\$ 17.00	\$ 17.34	\$ 17.86	\$ 18.57	\$ 19.50
VISITOR CENTER					
VISITOR CENTER MANAGER	\$ 17.48	\$ 17.83	\$ 18.36	\$ 19.10	\$ 20.05
VISITOR CENTER INFO SPECIALIST	\$ 11.23	\$ 11.45	\$ 11.80	\$ 12.27	\$ 12.88
PUBLIC WORKS					
PUBLIC WORKS OPERATOR/LABORER	\$ 17.09	\$ 17.43	\$ 17.95	\$ 18.67	\$ 19.61
PW LEAD OPERATOR/LABORER	\$ 18.27	\$ 18.64	\$ 19.19	\$ 19.96	\$ 20.96
ASSISTANT PW SUPERINTENDENT	\$ 23.42	\$ 23.89	\$ 24.60	\$ 25.59	\$ 26.87
PUBLIC WORKS SUPERINTENDENT	\$4,436	\$4,525	\$4,660	\$4,847	\$5,089

Salary survey prepared FY 13-14 utilizing the following: 2013 OMLIS (state) employment wage data specifically for Region 7-Coos/Curry, (and Region 6-Douglas County and Region 8-Jackson/Josephine Counties for Public Works); 2013 Milliman Public Employees Salary Survey using Coast and Southern Oregon data; Curry County salary data; and comparison of the following comparably sized cities: Aumsville, Bandon, Brookings, Dayton, Enterprise, Halsey, Harrisburg, Lafayette, Reedsport, Rogue River, Sisters, and Veneta

POLICE DEPARTMENT TEAMSTERS CONTRACT	<i>EFFECTIVE DATES: JULY 1, 2014 THRU JUNE 30, 2017</i>					
	1	2	3	4	5	6
OFFICER	\$ 18.48	\$ 19.40	\$ 20.37	\$ 21.39	\$ 22.46	\$ 23.58
DME/OFFICE MANGER	\$ 18.27	\$ 19.19	\$ 20.15	\$ 21.16	\$ 22.23	\$ 23.33
SERGEANT	\$ 22.67	\$ 23.80	\$ 24.99	\$ 26.24	\$ 27.55	\$ 28.93

2.5% ON BASE FOR INTERMEDIATE CERTIFICATE
 2.5% ON BASE FOR ADVACED CERTIFICATE
 STEP INCREASE ANNUALLY ON JULY 1ST UNLESS TOPPED OUT



STATE LB FORMS

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Gold Beach City Council will be held on Monday, June 13th, 2016 at 6:30PM at the Gold Beach City Hall Council Chambers. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2016 as approved by the 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 8AM and 5PM or online at the City's website: www.goldbeachoregon.gov This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Jodi Fritts, City Administrator/Budget Officer

Telephone: 541-247-7029

Email: jfritts@goldbeachoregon.gov

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Adopted Budget 2014-2015	Adopted Budget This Year 2015-2016	Approved Budget Next Year 2016-2017
Beginning Fund Balance/Net Working Capital	5,191,951	3,990,967	2,885,883
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	2,288,697	2,081,304	2,518,548
Federal, State and all Other Grants, Gifts, Allocations and Donations	2,222,500	1,389,294	169,500
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	1,247,082	1,068,396	1,275,290
All Other Resources Except Current Year Property Taxes	12,150	0	0
Current Year Property Taxes Estimated to be Received	510,000	510,000	520,000
Total Resources	11,472,380	9,039,961	7,369,221

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	1,447,482	1,431,945	1,472,845
Materials and Services	1,473,135	1,362,550	1,432,850
Capital Outlay	2,936,000	1,856,000	150,000
Debt Service	620,268	620,268	620,268
Interfund Transfers	1,247,082	1,068,396	1,289,124
Contingencies	2,772,174	2,021,612	1,701,330
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	964,089	679,190	702,805
Total Requirements	11,460,230	9,039,961	7,369,222

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	278,845	282,800	289,600
FTE	4.50	4.50	4.50
Municipal Court	33,530	8,095	12,545
FTE	0.80	0.06	0.06
Police Department	562,757	557,100	579,350
FTE	7.00	7.00	7.00
Fire Department	29,150	39,300	35,800
FTE	0.50	0.50	0.50
Streets	40,500	41,300	42,000
FTE	0.50	0.50	0.50
Visitor Center	94,115	88,850	90,800
FTE	2.60	2.60	2.60
Water Utility	208,547	215,300	222,300
FTE	3.00	3.00	3.00
Sewer Utility	200,038	199,200	204,900
FTE	2.50	2.50	2.50
Total Requirements	1,447,482	1,431,945	1,477,295
Total FTE	21.40	20.66	20.66

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *
 Multi-year wastewater treatment plant construction completed FY1516. 1% increase in transient room tax approved by budget committee and Council. No other significant changes over FY1516.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2014-2015	Rate or Amount Imposed This Year 2015-2016	Rate or Amount Approved Next Year 2016-2017
Permanent Rate Levy (rate limit 2.336 per \$1,000)	2.336	2.336	2.336
Local Option Levy-7 yr Fire Truck Levy began FY1516	0	60,000	60,000
Levy For General Obligation Bonds	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	\$9,432,776	\$0
Total	\$9,432,776	\$0



LOCAL APPROPRIATIONS

RESOLUTION R1516-13

**A RESOLUTION ADOPTING THE FISCAL YEAR 2016-2017 BUDGET, MAKING
APPROPRIATIONS, IMPOSING AND CATEGORIZING THE CITY TAX**

Adopt the budget:

BE IT RESOLVED that the City Council of the City of Gold Beach hereby adopts the budget for fiscal year 2016-2017, in the total of \$8,108,805 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, 2016, and for the purposes shown below are hereby appropriated:

FUNDS REQUIRING A PROPERTY TAX TO BE LEVIED

10-General Fund

City Council	\$17,100
Administration & Finance	\$321,100
Municipal Court	\$12,545
Police Department	\$649,500
Fire Department.....	\$123,900
Parks Department	\$59,400
Emergency Management.....	\$500
Non-Departmental.....	\$349,500
Capital Outlay.....	\$132,000
Transfers	\$23,920
Contingency	\$40,000
Total General Fund Appropriation	\$1,729,465

FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED

21-Street Tax Fund

Personnel Services	\$42,000
Materials and Services	\$65,050
Capital Outlay.....	\$10,000
Debt Service	\$29,000
Transfers	\$33,168
Contingencies.....	\$8,961
Special Payments	\$0
Total Street Tax Fund Appropriation	\$188,179

24-Community Promotion Fund

Personnel Services	\$90,800
Materials and Services	\$92,000
Capital Outlay.....	\$0
Debt Service	\$0
Transfers	\$0
Contingencies.....	\$9,140
Special Payments	\$0
Total Community Promotion Fund Appropriation	\$191,940

25-1% Event Center/Fairgrounds Building Maintenance Fund

Personnel Services	\$0
Materials and Services	\$57,000
Capital Outlay.....	\$0
Debt Service	\$0
Transfers	\$0
Contingencies.....	\$0
Special Payments	\$0
Total 1% ECOB Building Maintenance Appropriation.....	\$57,000

51-State Revenue Sharing Fund

Personnel Services	\$0
Materials and Services	\$0
Capital Outlay.....	\$0
Debt Service	\$0
Transfers	\$30,000
Expenditure Reserve	\$6,000
Special Payments	\$0
Total State Revenue Sharing Fund Appropriation	\$36,000

54-Small City Allotment Fund

Personnel Services	\$0
Materials and Services	\$0
Capital Outlay.....	\$0
Debt Service	\$0
Transfers	\$0
Contingencies.....	\$0
Special Payments	\$0
Total Small City Allotment Fund Appropriation.....	\$0

63-I & I Correction Fund

Personnel Services	\$0
Materials and Services	\$0

Capital Outlay.....	\$60,000
Debt Service	\$0
Transfers	\$0
Contingencies.....	\$23,050
Special Payments	\$0
Total I & I Correction Fund Appropriation	\$83,050

65-WWTP Improvement Fund

Personnel Services	\$0
Materials and Services	\$0
Capital Outlay.....	\$0
Debt Service	\$0
Transfers	\$820,000
Contingencies.....	\$0
Special Payments	\$0
Total WWTP Improvement Fund Appropriation	\$820,000

62-HWY 101 Sewer Project Fund

Personnel Services	\$0
Materials and Services	\$0
Capital Outlay.....	\$0
Debt Service	\$90,268
Transfers	\$8,824
Contingencies.....	\$10,000
Special Payments	\$0
Total HWY 101 Sewer Project Fund Appropriation	\$109,092

22-Water Utility Fund

Personnel Services	\$222,300
Materials and Services	\$222,300
Capital Outlay.....	\$40,000
Debt Service	\$0
Transfers	\$177,451
Contingencies.....	\$50,000
Special Payments	\$0
Total Water Utility Fund Appropriation.....	\$712,051

23-Sewer Utility Fund

Personnel Services	\$204,900
Materials and Services	\$177,300
Capital Outlay.....	\$20,000
Debt Service	\$0
Transfers	\$193,347

Contingencies.....	\$50,000
Special Payments	\$0
Total Sewer Utility Fund Appropriation.....	\$645,547

64-Water Reserve Fund

Personnel Services	\$0
Materials and Services	\$0
Capital Outlay.....	\$0
Debt Service	\$0
Transfers	\$0
Expenditure Reserve	\$0
Special Payments	\$0
Total Water Reserve Fund Appropriation.....	\$0

72-Visitor Center Building Reserve Fund

Personnel Services	\$0
Materials and Services	\$1,000
Capital Outlay.....	\$0
Debt Service	\$0
Transfers	\$0
Expenditure Reserve	\$14,000
Special Payments	\$0
Total VC Building Reserve Fund Appropriation	\$15,000

73-NEW* Nuisance Abatement Reserve Fund

Personnel Services	\$0
Materials and Services	\$2,420
Capital Outlay.....	\$0
Debt Service	\$0
Transfers	\$0
Expenditure Reserve	\$0
Special Payments	\$0
Total Nuisance Abatement Reserve Fund Appropriation.....	\$2,420

74-Sewer Reserve Fund

Personnel Services	\$0
Materials and Services	\$150,000
Capital Outlay.....	\$0
Debt Service	\$501,000
Transfers	\$0
Expenditure Reserve	\$800,000
Special Payments	\$0
Total Sewer Reserve Fund Appropriation.....	\$1,451,000

91-Fleet Replacement Fund

Personnel Services	\$0
Materials and Services	\$0
Capital Outlay.....	\$30,000
Debt Service	\$0
Transfers	\$0
Expenditure Reserve	\$5,000
Special Payments	\$0
Total Fleet Replacement Fund Appropriation	\$35,000

92-Noninsured Damage/Unemployment Fund

Personnel Services	\$0
Materials and Services	\$7,500
Capital Outlay.....	\$0
Debt Service	\$0
Transfers	\$0
Expenditure Reserve	\$96,525
Special Payments	\$0
Total Uninsured Damage. Fund Appropriation	\$104,025

93-Building Reserve Fund

Personnel Services	\$0
Materials and Services	\$27,500
Capital Outlay.....	\$0
Debt Service	\$0
Transfers	\$5,000
Expenditure Reserve	\$43,654
Special Payments	\$0
Total Building Reserve Fund Appropriation.....	\$76,154

94-Fire Truck Reserve Fund

Personnel Services	\$0
Materials and Services	\$0
Capital Outlay.....	\$0
Debt Service	\$0
Transfers	\$0
Expenditure Reserve	\$0
Special Payments	\$0
Total Fire Truck Reserve Fund Appropriation.....	\$0

95-Parks Reserve Fund

Personnel Services	\$0
Materials and Services	\$0

Capital Outlay.....	\$0
Debt Service	\$0
Transfers	\$0
Expenditure Reserve	\$59,005
Special Payments	\$0
Total Parks Reserve Fund Appropriation	\$59,005

96-General Fund Reserve Fund

Personnel Services	\$0
Materials and Services	\$0
Capital Outlay.....	\$0
Debt Service	\$0
Transfers	\$0
Expenditure Reserve	\$38,505
Special Payments	\$0
Total General Fund Reserve Fund Appropriation	\$38,505

97-Water Deposit Reserve Fund

Personnel Services	\$0
Materials and Services	\$10,000
Capital Outlay.....	\$0
Debt Service	\$0
Transfers	\$0
Expenditure Reserve	\$215,040
Special Payments	\$0
Total Water Deposit Reserve Fund Appropriation	\$225,040

98-Culvert Replacement Reserve Fund

Personnel Services	\$0
Materials and Services	\$0
Capital Outlay.....	\$0
Debt Service	\$0
Transfers	\$0
Expenditure Reserve	\$50,005
Special Payments	\$0
Total Culvert Reserve Fund Appropriation	\$50,005

TOTAL APPROPRIATIONS (all funds)	\$5,109,593
TOTAL UNAPPROPRIATED & RESERVES (all funds)	\$2,999,212
TOTAL ADOPTED BUDGET	\$8,108,805

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:

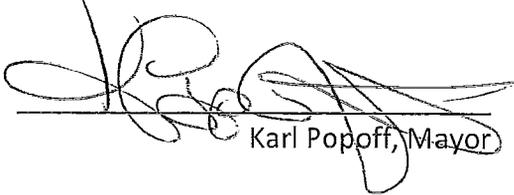
1. At the rate of \$2.336 per \$1,000 of assessed value of operations.
2. In the amount of \$60,000 for the local option capital projects levy tax (Ballot Measure 8-82, approved by city voters, May 19, 2015).

These taxes are hereby imposed and categorized for tax year 2016-2017 upon the assessed value of all taxable property within the district as follows:

Categorizing the Tax:

General Government Limitation
General Fund.....\$2.336/\$1,000
Local Option Tax.....\$60,000

Passed by the City Council of the City of Gold Beach, County of Curry, State of Oregon, this 13th day of June, 2016.



Karl Popoff, Mayor

ATTEST:



Jodi Fritts, City Administrator/City Recorder

RESOLUTION R1516-12

**RESOLUTION DECLARING THE CITY'S ELECTION TO
RECEIVE STATE REVENUES**

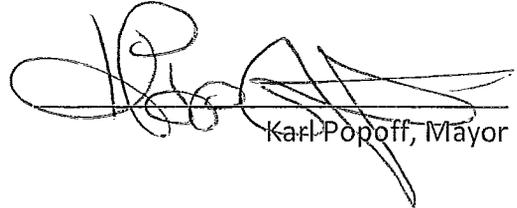
WHEREAS: ORS 221.770 provides that a share of certain revenues of the state of Oregon will be apportioned among and distributed to the cities of the state for general purposes; and

WHEREAS: Pursuant to ORS 221.770, a public hearing was held before the City of Gold Beach Budget Committee on April 25th, 2016, 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 May 9, 2016 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 2016-2017 pursuant to ORS 221.770.

Passed by the City Council of the City of Gold Beach, County of Curry, State of Oregon, this 13th day of June 2016.



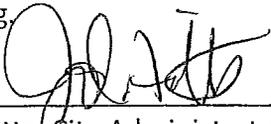
Karl Popoff, Mayor

ATTEST:



Jodi Fritts, City Administrator/City Recorder

I certify that a public hearing before the Budget Committee of the City of Gold Beach was held on April 25, 2016, and a public hearing before the City of Gold Beach City Council was held on May 9, 2016, giving citizens an opportunity to comment on use of State Revenue Sharing.



Jodi Fritts, City Administrator/Budget Officer

RESOLUTION R1516-11

**A RESOLUTION SETTING THE PURPOSE AND REVIEW TIMES FOR
MUNICIPAL RESERVE FUNDS AND REPEALING RESOLUTION R1415-19 AND ANY OTHER
RESOLUTIONS THAT MAY BE IN CONFLICT**

WHEREAS: Oregon Revised Statutes Section 294.346 gives authority to the governing body of a municipal corporation to establish by ordinance or resolution one or more reserve funds to accumulate and expend monies for purposes specified in ORS 280.050; and

WHEREAS: ORS 294.346 further requires the governing body review its municipal reserve funds of not less frequency than every ten years to determine whether each fund so reviewed will be continued or abolished; and

WHEREAS: the Gold Beach City Council is specifically desirous of complying with ORS 294.346

NOW, THEREFORE, BE IT RESOLVED that the City of Gold Beach City Council hereby creates the following new reserve fund for fiscal year 2016-2017:

Nuisance Abatement Reserve Fund

The purpose of this fund to accumulate revenues to pay for city authorized abatements of nuisances, dangerous buildings, and other code abatements that may arise. This reserve is funded through transfers from the General Fund derived from state and local marijuana tax revenues.

This fund shall be reviewed in May 2019

BE IT FURTHER RESOLVED that the City Council also reaffirms the purpose and review periods for the following reserve funds:

Fleet Replacement Reserve Fund

The purpose of this fund is to accumulate revenues to purchase replacement vehicles as needed for the various city departments. This reserve fund is funded through transfers designated specifically for this purpose.

This reserve fund was established by Resolution R1011-41 and reaffirmed by Resolutions R1213-08, R1314-21, and R1415-19.

This fund shall be reviewed in May 2017

Parks Reserve Fund

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 transfers designated specifically for this purpose.

This reserve fund was established by Resolution R1011-41 and reaffirmed by Resolutions R1213-08, R1314-21, and R1415-19.

This fund shall be reviewed in May 2017

General Reserve Fund

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 reserve fund was established by Resolution R1011-41 and reaffirmed by Resolutions R1213-08, R1314-21, and R1415-19.

This fund shall be reviewed in May 2017

Water Deposits Reserve Fund

The purpose of this fund is to segregate out the Water Deposits payable from 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 reserve fund was established by Resolution R1011-41 and reaffirmed by Resolution R1213-08, R1314-21, and R1415-19.

This fund shall be reviewed in May 2017

Non-insured Losses & Unemployment Reserve Fund

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 shall maintain a balance of at least \$100,000.

This reserve fund was established by Resolution R0910-29; reaffirmed by R1011-41, R1112-39, R1213-18, R1314-21, and R1415-19.

This fund shall be reviewed in May 2017

Culvert Replacement Reserve Fund

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 fund transfers designated specifically for this purpose.

This reserve fund was established by Resolution R1112-39 and reaffirmed by Resolutions R1213-18, R1314-21, and R1415-19.

This fund shall be reviewed in May 2018

Building Reserve Fund

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 reserve fund was established by Resolution R0910-29 and reaffirmed by Resolutions R1213-18, R1314-21, and R1415-19.

This fund shall be reviewed in May 2017

Sewer Treatment Reserve Fund

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. This fund shall continue for fiscal year 2013-2014 and shall be reviewed next budget year for possible conversion to a debt reserve fund.

This fund was established April 2001 and reaffirmed by Resolution R0910-30, R1011-41, R1112-39, R1213-18, R1314-21, and R1415-19.

This fund shall be reviewed in May 2019

Water Reserve Fund

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 was formerly funded through fund transfers from the Water Utility Fund. Effective fiscal year 2013-2014 it will be funded by a monthly \$2 per water account reserve fund charge.

This reserve fund was established by Resolution R0910-29 and reaffirmed by R1011-41, R1112-39, R1213-18, R1314-21, and R1415-19.

This fund shall be reviewed in May 2019

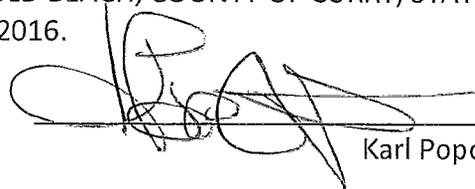
Visitor Center Building Replacement Reserve Fund

The purpose of this fund is to accumulate revenues to pay for major remodeling projects, building repairs, and replacement of the Visitor Center building located at South Beach Park. This reserve is funded through transfers from the Community Promotions fund specifically for this purpose and in compliance with ORS 320.300.

This reserve fund was established by Resolution R1415-19.

This fund shall be reviewed in May 2018

PASSED BY THE CITY COUNCIL OF THE CITY OF GOLD BEACH, COUNTY OF CURRY, STATE OF OREGON, and EFFECTIVE THIS 13th DAY OF JUNE 2016.


Karl Popoff, Mayor

ATTEST:



Jodi Fritts, City Administrator/Recorder



BUDGET DETAIL PAGES

(for each organizational unit/program & fund)

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)]



FUND 10: GENERAL FUND

General Fund Revenues

GF Revenues include the following: property taxes, fees and permits, intergovernmental (OLCC tax, etc.), franchise fees, municipal court fines, and transfers from other departments/funds.

REVENUE: Most revenue accounts are proposed at the same level as FY1516 only a few have slight % increase proposals.

For FINES & FORFEITURES there was a shuffling of GL numbers based on changes in the import method from the Court module to the GL module (from Muni Court Turnover 10-35-100 to Court Fines & Fees 10-35-150) but this is the same revenue source—traffic citations.

BUDGET COMMITTEE CHANGES

The BC requested that two revenue line items be added for state and local marijuana tax revenue. The revenue would be used for seed money for a newly created reserve fund: Nuisance Abatement Reserve to pay the cost of property and building abatements.

General Fund Expenditures

DEPARTMENT:

Non-Departmental

Direct costs are costs which are easily attributable to a specific fund or department. Indirect costs are those costs which are not easily identifiable with a specific fund but are necessary to the operation of the City. Having the indirect costs in one department enables readers to more easily identify actual expenses for these services rather than looking for them within the individual funds. The cost allocation worksheet is in the beginning of the budget document with other supplementary spreadsheets.

BUDGET COMMENTS:

Some incremental changes to a few lines based on the Actual YTD March 2015 balances. Insurance is always one that increases based on the CIS rates for the next year.

No other major changes proposed.

DEPARTMENT:

City Council

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:

No major changes proposed.

DEPARTMENT:

Municipal Court

The municipal court is the judicial branch of the City. The court is the tribunal exercising power for enforcing local traffic infractions and municipal code violations (when necessary)

BUDGET COMMENTS:

No major changes proposed.

DEPARTMENT:

Administration & Finance (City Management)

The Administration & Finance office is the Executive branch of the City. The A&F office provides administrative and finance support to all of the city departments and functions. The Administrative office also acts as the city elections office, recording, public records repository, and regional 411 information.

BUDGET COMMENTS:

Since there was no COLA by Social Security for 2016, no COLA is proposed this year to any of the funds with personnel costs. Insurance costs changed based on projected figures from CIS.

DEPARTMENT:

POLICE

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 dedicated to providing the highest quality law enforcement services to our community by protecting life and property, enforcing state and city laws, and being part of the front line response in emergency management. Current staffing levels are reflective of City Goal 4-A

Safe Community, Priority Action Item 1-which is to provide 20/7 police coverage within the city.

BUDGET COMMENTS:

Salaries reflect an annual step increase per union negotiations to those persons not already at the top of the step scale.

Only minor changes to Equipment O&M and increase in our justice computer database system (CMI System) are proposed.

DEPARTMENT:

FIRE

The Fire Department provides public safety services in the form of fire prevention and suppression, vehicle accidents response, and ambulance assists. The Fire Department provides service within the city limits and contract services to the Gold Beach-Wedderburn Rural Fire Protection District.

BUDGET COMMENTS:

Increases to Equipment O&M and PP (personal protective) Equipment are proposed due to age and wear on our existing equipment. According to our Fire Chief our vehicles and accessory equipment are in outstanding and up-to-date condition for a city our size, but the day-to-day gear that our fire fighters need and use is sadly in pretty poor condition and is circa late 1990s. They deserve to have a good quality equipment to do their jobs and keep them safe.

BUDGET COMMITTEE CHANGES

The BC voted to approve an interfund loan between the Sewer Reserve and the General Fund to purchase all of 20 of the needed SCBA equipment packs rather than replace them piecemeal. The purchase will be under capital outlay.

DEPARTMENT:

PARKS

The City owns two parks: Buffington Memorial Park and Southbeach Park. The City has a lease agreement with Curry County for the Pocket Park at the corner of Moore and Ellensburg.

BUDGET COMMENTS:

Building & Grounds (10-64-265) increase is proposed for some major repairs that need to be made to Kid Kastle this year. It was built in 1996 so this is the 20 year anniversary.

Account Number	Account Title	2013-14 Prior year 2 Actual	2014-15 Prior year Actual	2015-16 Current year Budget	2016-17 Future year Proposed Budget	2016-17 Future year Approved Budget	2016-17 Future year Adopted Budget
GENERAL FUND							
PROPERTY TAXES							
10-31-201	CURRENT YEAR TAXES	488,135.00	505,584.72	485,000.00	485,000.00	485,000.00	485,000.00
10-31-202	PRIOR YEAR TAXES	24,893.80	28,300.05	25,000.00	25,000.00	25,000.00	25,000.00
Total PROPERTY TAXES:		513,028.80	533,884.77	510,000.00	510,000.00	510,000.00	510,000.00
FEES AND PERMITS							
10-32-110	LIQUOR LICENSE FEES	1,540.00	1,835.00	1,500.00	1,500.00	1,500.00	1,500.00
10-32-140	ROOM TAX GEN 20%	64,721.86	70,862.56	60,000.00	65,000.00	65,000.00	65,000.00
10-32-145	CITY MJ TAX	.00	.00	.00	.00	1,420.00	1,420.00
10-32-150	BUSINESS LICENSE FEE	42,727.00	42,056.00	40,000.00	43,000.00	43,000.00	43,000.00
10-32-160	PLANNING FEES	2,125.00	2,325.00	1,500.00	2,000.00	2,000.00	2,000.00
10-32-170	SIGN PERMIT FEES	311.25	175.00	300.00	300.00	300.00	300.00
10-32-180	GBWRFD FIRE CONTRAC	84,700.00	84,700.00	84,700.00	84,700.00	84,700.00	84,700.00
Total FEES AND PERMITS:		196,125.11	201,953.56	188,000.00	196,500.00	197,920.00	197,920.00
INTERGOVERNMENTAL							
10-33-101	STATE CIGARETTE TAX	3,101.31	3,295.67	3,000.00	3,000.00	3,000.00	3,000.00
10-33-102	STATE LIQUOR TAX	31,893.12	32,769.44	30,000.00	30,000.00	30,000.00	30,000.00
10-33-104	STATE MJ TAX	.00	.00	.00	.00	1,000.00	1,000.00
10-33-165	DLCD GRANT	5,500.00	6,750.00	4,500.00	4,500.00	4,500.00	4,500.00
Total INTERGOVERNMENTAL:		40,494.43	42,815.11	37,500.00	37,500.00	38,500.00	38,500.00
FRANCHISE FEES							
10-34-201	TELEPHONE FRANCHISE	15,540.55	19,304.15	15,000.00	15,000.00	15,000.00	15,000.00
10-34-202	TELEVISION FRANCHISE	24,766.91	28,466.49	25,000.00	28,000.00	28,000.00	28,000.00
10-34-221	GARBAGE FRANCHISE	17,667.25	17,243.38	17,000.00	20,000.00	20,000.00	20,000.00
Total FRANCHISE FEES:		57,974.71	65,014.02	57,000.00	63,000.00	63,000.00	63,000.00
FINES AND FORFEITURES							
10-35-100	MUNI COURT TURNOVER	141,171.32	122,020.21	120,000.00	.00	.00	.00
10-35-110	CIRCUIT COURT FINES	810.82	221.00	1,000.00	500.00	500.00	500.00
10-35-150	COURT FINES & FEES	.00	.00	.00	126,000.00	126,000.00	126,000.00
Total FINES AND FORFEITURES:		141,982.14	122,241.21	121,000.00	126,500.00	126,500.00	126,500.00
MISCELLANEOUS REVENUE							
10-36-100	INTEREST	78.91	62.17	100.00	100.00	100.00	100.00
10-36-110	MISC RECEIPTS	15,467.00	69,291.79	10,000.00	20,000.00	20,000.00	20,000.00
10-36-160	PD DONATIONS	100.00	.00	200.00	200.00	200.00	200.00
Total MISCELLANEOUS REVENUE:		15,645.91	69,353.96	10,300.00	20,300.00	20,300.00	20,300.00
TRANSFERS IN							
10-39-100	STREETS INDIRECT	20,396.00	21,821.00	22,596.00	22,596.00	22,596.00	22,596.00
10-39-140	WATER INDIRECT	143,034.00	152,267.00	163,989.00	163,989.00	163,989.00	163,989.00
10-39-150	SEWER INDIRECT	148,147.00	152,003.00	178,985.00	178,985.00	178,985.00	178,985.00
10-39-170	HWY 101 SEWER	8,107.00	8,491.00	8,658.00	8,658.00	8,658.00	8,658.00
10-39-185	TRANS IN SEWER RESE	.00	.00	.00	.00	122,000.00	122,000.00

Account Number	Account Title	2013-14 Prior year 2 Actual	2014-15 Prior year Actual	2015-16 Current year Budget	2016-17 Future year Proposed Budget	2016-17 Future year Approved Budget	2016-17 Future year Adopted Budget
Total TRANSFERS IN:		319,684.00	334,582.00	374,228.00	374,228.00	496,228.00	496,228.00
NON -DEPARTMENTAL							
MATERIALS AND SERVICES							
10-40-215	CO GIS FEE	7,000.00	.00	8,000.00	8,000.00	8,000.00	8,000.00
10-40-220	INSURANCE & BONDING	68,726.46	72,625.78	90,000.00	96,000.00	96,000.00	96,000.00
10-40-225	PERS UAL	38,699.67	35,130.74	40,000.00	40,000.00	40,000.00	40,000.00
10-40-240	SOFTWARE SUPPORT	7,150.00	7,800.00	9,000.00	23,000.00	23,000.00	23,000.00
10-40-241	IT SERVICES	14,586.09	15,388.94	16,000.00	16,000.00	16,000.00	16,000.00
10-40-242	POSTAGE	9,435.35	10,111.53	10,000.00	10,000.00	10,000.00	10,000.00
10-40-246	DISPATCH SERVICES	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00
10-40-255	BANK FEES	7,040.86	3,193.92	4,500.00	5,000.00	5,000.00	5,000.00
10-40-260	LEGAL SERVICES	45,436.25	31,423.13	40,000.00	40,000.00	40,000.00	40,000.00
10-40-262	AUDIT SERVICES	24,875.00	33,890.00	29,000.00	32,000.00	32,000.00	32,000.00
10-40-270	ELECTRICITY	7,534.57	7,516.48	9,000.00	9,000.00	9,000.00	9,000.00
10-40-272	DUES & MEMBERSHIPS	3,743.34	3,504.36	3,500.00	3,500.00	3,500.00	3,500.00
10-40-275	SOLID WASTE SERVICES	2,137.58	2,528.21	2,500.00	3,500.00	3,500.00	3,500.00
10-40-277	CITY HALL CUSTODIAL	8,308.43	7,877.83	7,500.00	7,500.00	7,500.00	7,500.00
10-40-280	PHONE & INTERNET	21,315.86	20,611.44	20,000.00	21,000.00	21,000.00	21,000.00
Total MATERIALS AND SERVICES:		300,989.46	286,602.36	324,000.00	349,500.00	349,500.00	349,500.00
CONTINGENCY & RESERVES							
10-40-415	CONTINGENCY	.00	.00	40,000.00	40,000.00	40,000.00	40,000.00
Total CONTINGENCY & RESERVES:		.00	.00	40,000.00	40,000.00	40,000.00	40,000.00
CAPITAL OUTLAY							
10-40-510	NEW SERVER & LICENSI	9,927.41	.00	10,000.00	10,000.00	10,000.00	10,000.00
10-40-520	FIRE SCBA EQUIPMENT	.00	.00	.00	.00	122,000.00	122,000.00
Total CAPITAL OUTLAY:		9,927.41	.00	10,000.00	10,000.00	132,000.00	132,000.00
TRANSFERS OUT							
10-40-710	TRANS OUT BLDG RESE	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
10-40-711	TRANS OUT NONINSURE	5,000.00	5,000.00	5,000.00	5,000.00	.00	.00
10-40-714	TRANS OUT PARKS RES	5,000.00	33,264.95	5,000.00	5,000.00	5,000.00	5,000.00
10-40-715	TRANS OUT GF RESERV	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
10-40-717	GEN FUND TRANS TO TR	2,539.65	.00	.00	.00	.00	.00
10-40-718	NUISANCE ABATE TO	.00	.00	.00	.00	7,420.00	7,420.00
Total TRANSFERS OUT:		24,039.65	49,764.95	21,500.00	21,500.00	23,920.00	23,920.00
Total NON -DEPARTMENTAL:		334,956.52	336,367.31	395,500.00	421,000.00	545,420.00	545,420.00
CITY COUNCIL							
MATERIALS AND SERVICES							
10-41-210	DUES/FEES/PRINTING	7.50	336.35	220.00	220.00	220.00	220.00
10-41-220	MAYOR STIPEND	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
10-41-225	COUNCIL STIPENDS	5,693.00	5,590.00	5,700.00	5,700.00	5,700.00	5,700.00
10-41-230	WORKERS COMP	40.00	.00	80.00	80.00	80.00	80.00
10-41-231	COUNCIL TRAVEL	4,112.17	3,102.87	6,000.00	6,000.00	6,000.00	6,000.00
10-41-235	MAYOR TRAVEL	3,150.15	2,498.60	2,500.00	2,500.00	2,500.00	2,500.00
10-41-245	SUPPLIES	1,702.61	1,993.78	1,400.00	1,400.00	1,400.00	1,400.00

Account Number	Account Title	2013-14 Prior year 2 Actual	2014-15 Prior year Actual	2015-16 Current year Budget	2016-17 Future year Proposed Budget	2016-17 Future year Approved Budget	2016-17 Future year Adopted Budget
Total MATERIALS AND SERVICES:		15,905.43	14,721.60	17,100.00	17,100.00	17,100.00	17,100.00
Total CITY COUNCIL:		15,905.43	14,721.60	17,100.00	17,100.00	17,100.00	17,100.00
MUNICIPAL COURT							
PERSONNEL SERVICES							
10-42-111	MUNI COURT JUDGE	3,493.25	3,302.00	7,000.00	7,000.00	7,000.00	7,000.00
10-42-112	MUNI COURT CLERK	24,497.91	26,021.52	.00	.00	.00	.00
10-42-130	PERS	2,700.00	.00	.00	.00	.00	.00
10-42-131	FICA	2,137.87	1,999.77	1,000.00	1,000.00	1,000.00	1,000.00
10-42-132	WORKERS COMP	78.64	98.23	95.00	95.00	95.00	95.00
10-42-133	MEDICAL INSURANCE	3,848.84	.00	.00	.00	.00	.00
Total PERSONNEL SERVICES:		36,756.51	31,421.52	8,095.00	8,095.00	8,095.00	8,095.00
MATERIALS AND SERVICES							
10-42-210	DUES/PRINTING/FILING	295.00	561.00	500.00	500.00	500.00	500.00
10-42-215	UNIFORMS	20.00	152.70	200.00	200.00	200.00	200.00
10-42-230	TRAVEL/TRAINING	2,333.86	2,999.97	2,500.00	2,500.00	2,500.00	2,500.00
10-42-240	OFFICE SUPPLIES & EQ	272.70	606.31	750.00	750.00	750.00	750.00
10-42-290	CONTRACT SERVICES	348.00	134.42	500.00	500.00	500.00	500.00
Total MATERIALS AND SERVICES:		3,269.56	4,454.40	4,450.00	4,450.00	4,450.00	4,450.00
Total MUNICIPAL COURT:		40,026.07	35,875.92	12,545.00	12,545.00	12,545.00	12,545.00
CITY MANAGEMENT							
PERSONNEL SERVICES							
10-43-111	ADMIN ASST AP	31,409.07	32,406.40	32,900.00	34,000.00	34,000.00	34,000.00
10-43-112	ADMIN ASST UM	30,639.93	27,787.03	30,300.00	32,000.00	32,000.00	32,000.00
10-43-113	ADMIN ASST PLANNER	38,812.80	39,527.81	40,000.00	40,000.00	40,000.00	40,000.00
10-43-114	CITY ADMININSTRATOR	66,686.74	67,574.04	68,000.00	68,000.00	68,000.00	68,000.00
10-43-118	ADMIN ASST SUPPORT	10,834.61	12,385.35	13,000.00	15,000.00	15,000.00	15,000.00
10-43-130	PERS	24,062.42	22,227.92	26,000.00	26,000.00	26,000.00	26,000.00
10-43-131	FICA	13,380.15	14,160.10	15,700.00	15,700.00	15,700.00	15,700.00
10-43-132	WORKERS COMP	955.23	1,104.23	1,000.00	1,000.00	1,000.00	1,000.00
10-43-133	MEDICAL INSURANCE	53,863.49	61,914.00	55,000.00	57,000.00	57,000.00	57,000.00
10-43-134	LIFE/LTD INSURANCE	862.10	1,053.15	900.00	900.00	900.00	900.00
Total PERSONNEL SERVICES:		271,506.54	280,140.03	282,800.00	289,600.00	289,600.00	289,600.00
MATERIALS AND SERVICES							
10-43-205	PLANNING EXPENSES	3,424.17	3,194.07	3,500.00	2,000.00	2,000.00	2,000.00
10-43-210	DUES/SUBS/PRINTING	2,175.29	4,927.49	2,000.00	2,000.00	2,000.00	2,000.00
10-43-230	TRAVEL & TRAINING	5,422.54	6,514.26	5,500.00	4,000.00	4,000.00	4,000.00
10-43-240	OFFICE SUPPLIES/EQUI	6,624.45	6,294.46	7,000.00	7,000.00	7,000.00	7,000.00
10-43-246	URBAN RENEWAL	5,305.22	.00	.00	.00	.00	.00
10-43-250	EQUIPMENT O & M	2,613.92	2,359.93	4,000.00	4,000.00	4,000.00	4,000.00
10-43-255	TOWING FEES	.00	.00	500.00	500.00	500.00	500.00
10-43-265	BUILDINGS & GROUNDS	2,708.46	3,365.42	4,000.00	4,000.00	4,000.00	4,000.00
10-43-295	CONTRACT SERVICES	9,871.67	7,893.01	8,000.00	8,000.00	8,000.00	8,000.00
Total MATERIALS AND SERVICES:		38,145.72	34,548.64	34,500.00	31,500.00	31,500.00	31,500.00

Account Number	Account Title	2013-14 Prior year 2 Actual	2014-15 Prior year Actual	2015-16 Current year Budget	2016-17 Future year Proposed Budget	2016-17 Future year Approved Budget	2016-17 Future year Adopted Budget
Total CITY MANAGEMENT:		309,652.26	314,688.67	317,300.00	321,100.00	321,100.00	321,100.00
POLICE DEPARTMENT							
PERSONNEL SERVICES							
10-54-110	CHIEF 301	65,158.89	72,218.94	72,900.00	72,900.00	72,900.00	72,900.00
10-54-111	OFFICER (304) VH	43,696.75	48,269.32	46,800.00	49,250.00	49,250.00	49,250.00
10-54-112	SR OFFICER (303) CK	48,291.14	54,724.65	51,500.00	51,700.00	51,700.00	51,700.00
10-54-114	OFFICER (306) CA	57,418.21	17,755.15	40,400.00	42,600.00	42,600.00	42,600.00
10-54-116	DME/OFFICE MGR	38,938.76	42,724.99	44,000.00	48,700.00	48,700.00	48,700.00
10-54-117	OT-CITY	9,595.44	6,470.81	8,000.00	9,000.00	9,000.00	9,000.00
10-54-118	ME DIFFERENTIAL	793.60	.00	.00	.00	.00	.00
10-54-120	OFFICER (305) GS	40,661.29	35,185.77	40,400.00	42,600.00	42,600.00	42,600.00
10-54-121	SERGEANT (302) TW	44,436.27	55,928.46	56,000.00	59,000.00	59,000.00	59,000.00
10-54-130	PERS	51,176.00	41,281.00	55,000.00	55,000.00	55,000.00	55,000.00
10-54-131	FICA	25,523.27	27,927.21	29,500.00	29,500.00	29,500.00	29,500.00
10-54-132	CIS WORK COMP	26,166.90	18,595.35	19,000.00	14,000.00	14,000.00	14,000.00
10-54-133	MEDICAL INSURANCE	88,347.04	72,354.13	92,000.00	103,500.00	103,500.00	103,500.00
10-54-134	LIFE & LTD INSURANCE	1,474.96	1,337.89	1,600.00	1,600.00	1,600.00	1,600.00
Total PERSONNEL SERVICES:		541,678.52	494,773.67	557,100.00	579,350.00	579,350.00	579,350.00
MATERIALS AND SERVICES							
10-54-210	DUES/PRINTING/FILING	1,250.78	950.21	1,900.00	1,900.00	1,900.00	1,900.00
10-54-230	TRAVEL & TRAINING	5,803.83	5,389.52	6,500.00	6,500.00	6,500.00	6,500.00
10-54-240	OFFICE SUPPLIES & EQ	6,039.57	5,458.03	6,000.00	6,000.00	6,000.00	6,000.00
10-54-245	INVESTIGATIONS	15.00	186.00	750.00	750.00	750.00	750.00
10-54-250	EQUIPMENT O & M	9,366.99	10,326.45	11,500.00	13,000.00	13,000.00	13,000.00
10-54-260	AMMO	2,380.18	3,265.86	5,000.00	5,000.00	5,000.00	5,000.00
10-54-265	BUILDING & GROUNDS	.00	23.95	.00	.00	.00	.00
10-54-285	FUEL	21,866.37	16,188.47	22,000.00	22,000.00	22,000.00	22,000.00
10-54-290	CMI SYSTEM - ALL FEES	1,952.82	1,952.82	3,500.00	5,800.00	5,800.00	5,800.00
10-54-293	UNIFORMS	2,748.08	2,329.63	4,000.00	4,000.00	4,000.00	4,000.00
10-54-294	MISC PD DON EXPS	188.79	16.00	200.00	200.00	200.00	200.00
10-54-295	CONTRACT SERVICES	1,503.99	1,221.00	2,000.00	2,000.00	2,000.00	2,000.00
10-54-298	LEXIPOL ANNUAL FEE	2,950.00	.00	3,000.00	3,000.00	3,000.00	3,000.00
Total MATERIALS AND SERVICES:		56,046.40	47,307.94	66,350.00	70,150.00	70,150.00	70,150.00
Total POLICE DEPARTMENT:		597,724.92	542,081.61	623,450.00	649,500.00	649,500.00	649,500.00
FIRE DEPARTMENT							
PERSONNEL SERVICES							
10-55-110	FIRE CHIEF	10,049.16	10,455.10	10,000.00	10,000.00	10,000.00	10,000.00
10-55-111	ASST FIRE CHIEF	7,099.21	7,324.98	7,500.00	7,500.00	7,500.00	7,500.00
10-55-131	FICA	1,309.68	1,350.76	1,500.00	1,500.00	1,500.00	1,500.00
10-55-132	WORKERS COMP	8,806.72	9,006.72	19,500.00	16,000.00	16,000.00	16,000.00
10-55-134	LIFE INSURANCE	544.47	421.35	800.00	800.00	800.00	800.00
Total PERSONNEL SERVICES:		27,809.24	28,558.91	39,300.00	35,800.00	35,800.00	35,800.00
MATERIALS AND SERVICES							
10-55-210	DUES/PRINTING/FILING	416.00	356.95	400.00	400.00	400.00	400.00
10-55-215	FIRE ASSOCIATION	15,804.00	23,905.00	25,000.00	25,000.00	25,000.00	25,000.00
10-55-230	TRAVEL & TRAINING	1,500.00	1,598.53	1,500.00	1,500.00	1,500.00	1,500.00
10-55-240	OFFICE SUPPLIES	17.98	150.00	300.00	300.00	300.00	300.00
10-55-245	GBWFD FIRE EXPENSES	13,392.63	19,059.87	18,700.00	18,700.00	18,700.00	18,700.00

Account Number	Account Title	2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
		Prior year 2 Actual	Prior year Actual	Current year Budget	Future year Proposed Budget	Future year Approved Budget	Future year Adopted Budget
10-55-250	EQUIPMENT O & M	5,289.89	6,391.22	6,000.00	16,000.00	16,000.00	16,000.00
10-55-252	SMALL TOOLS & EQUIPM	1,458.94	2,853.99	2,500.00	3,000.00	3,000.00	3,000.00
10-55-285	FUEL	1,073.56	1,324.80	1,200.00	1,200.00	1,200.00	1,200.00
10-55-295	CONTRACT SERVICES	6,309.08	5,339.20	6,500.00	7,000.00	7,000.00	7,000.00
10-55-298	PP EQUIPMENT	7,327.30	7,250.34	8,000.00	15,000.00	15,000.00	15,000.00
Total MATERIALS AND SERVICES:		52,589.38	68,229.90	70,100.00	88,100.00	88,100.00	88,100.00
Total FIRE DEPARTMENT:		80,398.62	96,788.81	109,400.00	123,900.00	123,900.00	123,900.00
EMERGENCY MANAGEMENT SERVICES							
MATERIALS AND SERVICES							
10-58-240	SUPPLIES/CUSTODIAL	500.00	390.21	500.00	500.00	500.00	500.00
Total MATERIALS AND SERVICES:		500.00	390.21	500.00	500.00	500.00	500.00
Total EMERGENCY MANAGEMENT SERVICES:		500.00	390.21	500.00	500.00	500.00	500.00
PARKS DEPARTMENT							
MATERIALS AND SERVICES							
10-64-210	DUES/PRINTING/FILING	12.19	28,731.12	100.00	100.00	100.00	100.00
10-64-240	SUPPLIES & EQUIPMENT	230.43	478.37	500.00	1,500.00	1,500.00	1,500.00
10-64-250	EQUIPMENT O & M	531.03	820.54	800.00	800.00	800.00	800.00
10-64-252	SMALL TOOLS/EQUIP	421.87	79.26	500.00	500.00	500.00	500.00
10-64-265	BUILDING & GROUNDS	8,675.87	7,122.28	12,000.00	8,000.00	8,000.00	8,000.00
10-64-270	ELECTRICITY	879.31	1,343.46	2,000.00	2,000.00	2,000.00	2,000.00
10-64-275	GARBAGE	3,566.87	2,101.44	4,500.00	4,500.00	4,500.00	4,500.00
10-64-291	BUFFINGTON CONTRAC	30,892.50	28,612.50	32,000.00	32,000.00	32,000.00	32,000.00
Total MATERIALS AND SERVICES:		45,210.07	69,288.97	52,400.00	49,400.00	49,400.00	49,400.00
CAPITAL OUTLAY							
10-64-540	PARK CAPITAL OUTLAY	19,617.00	15,111.52	.00	10,000.00	10,000.00	10,000.00
Total CAPITAL OUTLAY:		19,617.00	15,111.52	.00	10,000.00	10,000.00	10,000.00
Total PARKS DEPARTMENT:		64,827.07	84,400.49	52,400.00	59,400.00	59,400.00	59,400.00
GENERAL FUND Revenue Total:		1,284,935.10	1,369,844.63	1,298,028.00	1,328,028.00	1,452,448.00	1,452,448.00
GENERAL FUND Expenditure Total:		1,443,990.89	1,425,314.62	1,528,195.00	1,605,045.00	1,729,465.00	1,729,465.00
Net Total GENERAL FUND:		159,055.79-	55,469.99-	230,167.00-	277,017.00-	277,017.00-	277,017.00-

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)]



FUND 21: STREETS

The Street 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. Most streets in Hunter Creek are still owned and maintained by Curry County.

BUDGET COMMENTS:

Increase to Contract Services (21-40-295) is proposed to facilitate a street pavement inventory for future capital improvement planning.

Since there was no COLA by Social Security for 2016, no COLA is proposed this year to any of the funds with personnel costs. Insurance costs changed based on projected figures from CIS.

Account Number	Account Title	2013-14 Prior year 2 Actual	2014-15 Prior year Actual	2015-16 Current year Budget	2016-17 Future year Proposed Budget	2016-17 Future year Approved Budget	2016-17 Future year Adopted Budget
STREET TAX FUND							
FEES AND PERMITS							
21-32-110	STREET ADDRESSING F	.00	300.00	.00	.00	.00	.00
Total FEES AND PERMITS:		.00	300.00	.00	.00	.00	.00
INTERGOVERNMENTAL							
21-33-210	STATE GAS TAX	130,117.00	131,388.32	125,000.00	131,000.00	131,000.00	131,000.00
Total INTERGOVERNMENTAL:		130,117.00	131,388.32	125,000.00	131,000.00	131,000.00	131,000.00
MISCELLANEOUS REVENUE							
21-36-100	INTEREST	52.18	34.99	50.00	50.00	50.00	50.00
21-36-110	MISC RECEIPTS	640.67	75.00	200.00	200.00	200.00	200.00
Total MISCELLANEOUS REVENUE:		692.85	109.99	250.00	250.00	250.00	250.00
TRANSFERS IN							
21-39-160	TRANS IN SCA	28,000.00	.00	.00	.00	.00	.00
Total TRANSFERS IN:		28,000.00	.00	.00	.00	.00	.00
STREET TAX EXPENDITURES							
PERSONNEL SERVICES							
21-40-110	PW LEAD WORKER (DS)	21,960.21	22,315.24	22,500.00	22,500.00	22,500.00	22,500.00
21-40-130	PERS	4,507.52	4,029.16	4,300.00	4,300.00	4,300.00	4,300.00
21-40-131	FICA	1,583.05	1,554.31	1,800.00	1,800.00	1,800.00	1,800.00
21-40-132	WORKERS COMP	3,011.41	4,011.62	4,000.00	4,000.00	4,000.00	4,000.00
21-40-133	MEDICAL INSURANCE	6,940.22	8,413.16	8,500.00	9,200.00	9,200.00	9,200.00
21-40-134	LIFE & LTD INSURANCE	148.25	109.68	200.00	200.00	200.00	200.00
Total PERSONNEL SERVICES:		38,150.66	40,433.17	41,300.00	42,000.00	42,000.00	42,000.00
MATERIALS AND SERVICES							
21-40-210	DUES/PRINTING/FILING	214.90	90.74	200.00	200.00	200.00	200.00
21-40-230	TRAVEL & TRAINING	153.80	163.75	500.00	500.00	500.00	500.00
21-40-240	OFFICE EQUIPMENT AND	28.97	48.95	150.00	150.00	150.00	150.00
21-40-250	EQUIPMENT O & M	5,853.20	5,683.23	8,000.00	8,000.00	8,000.00	8,000.00
21-40-252	SMALL TOOLS & EQUIPM	305.06	310.53	1,000.00	1,000.00	1,000.00	1,000.00
21-40-254	STREET SIGNS & FITTIN	2,012.31	1,522.10	2,000.00	2,000.00	2,000.00	2,000.00
21-40-260	ROCK/OIL/MATERIALS	6,622.69	1,861.64	10,000.00	10,000.00	10,000.00	10,000.00
21-40-261	STORM DRAIN O&M	11,877.81	2,539.00	8,000.00	8,000.00	8,000.00	8,000.00
21-40-262	STREET ADDRESSING	.00	.00	200.00	200.00	200.00	200.00
21-40-276	ST/TRAFFIC LIGHTS	5,926.45	6,568.99	8,000.00	8,000.00	8,000.00	8,000.00
21-40-279	OSHA EXPENSES	13.98	494.66	1,000.00	1,000.00	1,000.00	1,000.00
21-40-285	FUEL	5,205.59	3,025.93	6,000.00	6,000.00	6,000.00	6,000.00
21-40-295	CONTRACT SERVICES	.00	5,853.93	6,500.00	20,000.00	20,000.00	20,000.00
Total MATERIALS AND SERVICES:		38,214.76	28,163.45	51,550.00	65,050.00	65,050.00	65,050.00
CONTINGENCY & RESERVES							
21-40-415	CONTINGENCY	.00	.00	6,400.00	6,400.00	8,961.00	8,961.00
Total CONTINGENCY & RESERVES:		.00	.00	6,400.00	6,400.00	8,961.00	8,961.00

Account Number	Account Title	2013-14 Prior year 2 Actual	2014-15 Prior year Actual	2015-16 Current year Budget	2016-17 Future year Proposed Budget	2016-17 Future year Approved Budget	2016-17 Future year Adopted Budget
CAPITAL OUTLAY							
21-40-530	STREET CONST/REPAIR	42,150.00	4,753.04	10,000.00	10,000.00	10,000.00	10,000.00
21-40-536	3RD STREET SIDEWALK	101,333.05	90,000.00	.00	.00	.00	.00
Total CAPITAL OUTLAY:		143,483.05	94,753.04	10,000.00	10,000.00	10,000.00	10,000.00
DEBT SERVICES							
21-40-610	STREET SWEEP LOAN	.00	29,000.00	29,000.00	29,000.00	29,000.00	29,000.00
Total DEBT SERVICES:		.00	29,000.00	29,000.00	29,000.00	29,000.00	29,000.00
TRANSFERS OUT							
21-40-711	GENERAL INDIRECT	20,396.00	21,821.00	22,596.00	22,596.00	23,168.00	23,168.00
21-40-715	CULVERT RESERVE	.00	15,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Total TRANSFERS OUT:		20,396.00	36,821.00	32,596.00	32,596.00	33,168.00	33,168.00
Total STREET TAX EXPENDITURES:		240,244.47	229,170.66	170,846.00	185,046.00	188,179.00	188,179.00
STREET TAX FUND Revenue Total:		158,809.85	131,798.31	125,250.00	131,250.00	131,250.00	131,250.00
STREET TAX FUND Expenditure Total:		240,244.47	229,170.66	170,846.00	185,046.00	188,179.00	188,179.00
Net Total STREET TAX FUND:		81,434.62-	97,372.35-	45,596.00-	53,796.00-	56,929.00-	56,929.00-

FUND 24: Promotions/Transient Room Tax

This fund receives revenue from a local 6% transient room tax. By state statute the funds shall be used for tourism promotion or tourism related facilities, city services, or finance or refinance debt for tourism related facilities. The City utilizes the tax collected to operate and maintain the Visitor Center at Southbeach Park and to marketing and promote tourism to our area. Currently the 6% is divided in the following manner:

- 5% to the lodging establishment for collecting and remitting the tax
- 20% to the city General Fund
- 75% to this fund for the above listed purposes

Last year I tossed out to the Budget Committee the idea of a 1% increase in the tax (for a total of 7%) with the proceeds of the new 1% to go directly to the Event Center on the Beach (the fairgrounds) because of the County's inability to effectively maintain the facility. All local and Central Curry events are hosted at the facility and it is desperate need of major building repairs before the buildings get past the point of no-return (and we are approaching that threshold).

My proposal would be the same split as listed above for the original 6% tax. For the new 1% increase the split would be:

- *5% to the lodging establishment for collecting and remitting the tax (this is NOT an additional 5%--it is a total of 5% of the full 7% collected)*
- *95% of the new 1% to the Event Center on the Beach **SPECIFICALLY for building maintenance NOT operational expenses.***

*Based on a projected \$6,000,000 in taxable rent (based on actual tax receipt figures) this would result in an additional \$60,000 annually in room tax revenue. Of that \$60K the operators retain approximately \$3K for their collection. After the collection fee that would leave approximately \$57,000 that would go directly to the fairgrounds for building maintenance purposes **ONLY**. \$57K annually would go a long way to improving and maintaining the buildings in good working order and possibly even allow them to reserve some for large capital projects to the buildings.*

It is important to note that this is NOT City (Gold Beach citizens) funds being diverted to another agency—the tax collected is from visitors/tourists as part of the cost of staying in local hotels and vacation rentals. It only makes sense

to use these captured dollars to improve local facilities which host events that bring visitors to town.

BUDGET COMMITTEE CHANGES

The BC voted to recommend that the Council approve the proposed 1% tax increase to assist with the fairgrounds building maintenance. An ordinance by the Council will be required to increase the room tax. Additionally, it was decided for transparency purposes that the 1% should be in a fund by itself. The BC recommended establishment of the Event Center on the Beach/Fairgrounds Reserve Fund and the revenue and expenditures be made from this fund.

BUDGET COMMENTS:

This fund makes up approximately 1.7% of the overall city budget. However, this fund draws more attention than the General, Water, or Sewer funds combined. This may be due to the perceived “discretionary” status of the funds. The funds are not discretionary. ORS 320.300 and 320.345-350 are very specific how the funds may be spent. The City Budget Committee approves the appropriations within this fund and the Tax Administrator (City Administrator) makes the individual line item expenditures. The Tax Administrator consults with local, regional, and state tourism professionals to ensure our marketing plan is closely aligned with other efforts and also reflects changes/trends in tourism generally.

For FY1516 several expenditures within the Marketing and Promotional Expenditures had been reduced due to an audited negative ending fund balance. The Visitor Center bond was paid off in 2012 which depleted cash reserves. Audit entries post year contributed to the error in projected ending fund balance. The proposed FY1617 still reflects some of those overall reductions, but there are also some adjustments over last year based on YTD actual as of March 2016.

Account Number	Account Title	2013-14 Prior year 2 Actual	2014-15 Prior year Actual	2015-16 Current year Budget	2016-17 Future year Proposed Budget	2016-17 Future year Approved Budget	2016-17 Future year Adopted Budget
COMMUNITY PROMOTION FUND							
TRANSIENT ROOM TAX							
24-32-140	ROOM TAX	241,245.68	266,599.32	250,000.00	270,000.00	270,000.00	270,000.00
24-32-150	1% INCREASE FOR FG	.00	.00	.00	57,000.00	.00	.00
Total TRANSIENT ROOM TAX:		241,245.68	266,599.32	250,000.00	327,000.00	270,000.00	270,000.00
MISCELLANEOUS REVENUE							
24-36-110	MISC REVENUE	3,207.22	270.24	1,000.00	1,000.00	1,000.00	1,000.00
Total MISCELLANEOUS REVENUE:		3,207.22	270.24	1,000.00	1,000.00	1,000.00	1,000.00
EXPENDITURE AND REQUIREMENTS							
PERSONNEL SERVICES							
24-40-110	VC STAFF	30,808.55	39,408.37	40,000.00	36,950.00	36,950.00	36,950.00
24-40-111	VC MANAGER	30,998.77	31,251.36	31,000.00	36,000.00	36,000.00	36,000.00
24-40-130	PERS	3,864.77	3,569.97	4,000.00	4,000.00	4,000.00	4,000.00
24-40-131	FICA	4,713.31	5,397.10	6,200.00	6,200.00	6,200.00	6,200.00
24-40-132	WORKERS COMP	352.00	55.31	50.00	50.00	50.00	50.00
24-40-133	MEDICAL INSURANCE	6,948.69	7,260.19	7,400.00	7,400.00	7,400.00	7,400.00
24-40-134	LIFE & LTD	155.89	188.16	200.00	200.00	200.00	200.00
Total PERSONNEL SERVICES:		77,841.98	87,130.46	88,850.00	90,800.00	90,800.00	90,800.00
MARKETING AND PROMOTIONAL EXP							
24-40-205	FG MTC EXPENSES	.00	.00	.00	57,000.00	.00	.00
24-40-210	ASSOCIATION DUES	2,025.00	3,260.85	1,500.00	1,500.00	1,500.00	1,500.00
24-40-212	EVENT SUPPORT	29,467.15	18,656.80	10,000.00	10,000.00	10,000.00	10,000.00
24-40-213	PRINTED MATERIAL	5,382.77	10,529.00	2,000.00	2,000.00	2,000.00	2,000.00
24-40-214	BROCHURE DISTRIBUTI	3,789.19	11,383.39	.00	.00	.00	.00
24-40-215	TRADE SHOWS	13,431.33	11,800.22	5,000.00	5,000.00	5,000.00	5,000.00
24-40-216	MAGAZINES	6,353.76	.00	.00	.00	.00	.00
24-40-217	PRINT ADS	15,513.00	8,118.00	.00	.00	.00	.00
24-40-218	OUTDOOR ADS	4,305.00	3,705.00	.00	.00	.00	.00
24-40-221	TELEVISION ADS	29,175.41	23,776.25	5,000.00	5,000.00	5,000.00	5,000.00
24-40-222	CONTRACT SERVICES	54,454.03	59,601.89	32,500.00	32,500.00	32,500.00	32,500.00
24-40-223	INTERNET/DIGITAL MEDI	23,263.62	18,473.79	10,000.00	10,000.00	10,000.00	10,000.00
24-40-225	TRAVEL	4,101.40	2,128.16	.00	.00	.00	.00
24-40-272	PRO/GRAPHIC SERVICE	11,831.30	11,028.68	3,000.00	3,000.00	3,000.00	3,000.00
24-40-285	FUEL	663.14	335.57	.00	.00	.00	.00
Total MARKETING AND PROMOTIONAL EXP:		203,756.10	182,797.60	69,000.00	126,000.00	69,000.00	69,000.00
CONTINGENCY & RESERVES							
24-40-415	CONTINGENCY	.00	.00	25,150.00	25,150.00	9,140.00	9,140.00
Total CONTINGENCY & RESERVES:		.00	.00	25,150.00	25,150.00	9,140.00	9,140.00
VC OPERATING EXPENSES							
24-40-510	SUPPLIES & EQUIPMENT	8,144.56	7,747.55	10,000.00	10,000.00	10,000.00	10,000.00
24-40-515	POSTAGE	5,724.42	5,057.18	5,000.00	5,000.00	5,000.00	5,000.00
24-40-525	BUILDING & GROUNDS	6,575.44	6,912.61	8,000.00	8,000.00	8,000.00	8,000.00

BUDGET OFFICER PROPOSED FY 1617 BUDGET

Period: 06/16

Account Number	Account Title	2013-14 Prior year 2 Actual	2014-15 Prior year Actual	2015-16 Current year Budget	2016-17 Future year Proposed Budget	2016-17 Future year Approved Budget	2016-17 Future year Adopted Budget
	Total VC OPERATING EXPENSES:	20,444.42	19,717.34	23,000.00	23,000.00	23,000.00	23,000.00
	Total EXPENDITURE AND REQUIREMENTS:	302,042.50	289,645.40	206,000.00	264,950.00	191,940.00	191,940.00
	COMMUNITY PROMOTION FUND Revenue Total:	244,452.90	266,869.56	251,000.00	328,000.00	271,000.00	271,000.00
	COMMUNITY PROMOTION FUND Expenditure Total:	302,042.50	289,645.40	206,000.00	264,950.00	191,940.00	191,940.00
	Net Total COMMUNITY PROMOTION FUND:	57,589.60-	22,775.84-	45,000.00	63,050.00	79,060.00	79,060.00

FUND 25: 1% EVENT CENTER ON THE BEACH (Fairgrounds) BUILDING MAINTENANCE FUND

This fund will receive revenue from a 1% increase in the existing local 6% transient room tax. By state statute the funds shall be used for tourism promotion or tourism related facilities, city services, or finance or refinance debt for tourism related facilities. See Fund 24 for the specifics on revenue and expenditures of the original 6% portion of the room tax.

The original 6% room tax is divided in the following manner:

- 5% to the lodging establishment for collecting and remitting the tax
- 20% to the city General Fund
- 75% to this fund for the above listed purposes

The new additional 1% will be divided in the following manner:

- **5% to the lodging establishment for collecting and remitting the tax**
- **95% to this fund specifically for maintenance of the Event Center on the Beach/Fairgrounds BUILDINGS only (no other use of the funds is authorized)**

BACKGROUND INFORMATION:

Last year I tossed out to the Budget Committee the idea of a 1% increase in the tax (for a total of 7%) with the proceeds of the new 1% to go directly to the Event Center on the Beach (the fairgrounds) because of the County's inability to effectively maintain the facility. All local and Central Curry events are hosted at the facility and it is desperate need of major building repairs before the buildings get past the point of no-return (and we are approaching that threshold).

My proposal would be the same split as listed above for the original 6% tax. For the new 1% increase the split would be:

- *5% to the lodging establishment for collecting and remitting the tax (this is NOT an additional 5%--it is a total of 5% of the full 7% collected)*
- *95% of the new 1% to the Event Center on the Beach **SPECIFICALLY for building maintenance NOT operational expenses.***

Based on a projected \$6,000,000 in taxable rent (based on actual tax receipt figures) this would result in an additional \$60,000 annually in room tax

revenue. Of that \$60K the operators retain approximately \$3K for their collection. After the collection fee that would leave approximately \$57,000 that would go directly to the fairgrounds for building maintenance purposes **ONLY**. \$57K annually would go a long way to improving and maintaining the buildings in good working order and possibly even allow them to reserve some for large capital projects to the buildings.

It is important to note that this is NOT City (Gold Beach citizens) funds being diverted to another agency—the tax collected is from visitors/tourists as part of the cost of staying in local hotels and vacation rentals. It only makes sense to use these captured dollars to improve local facilities which host events that bring visitors to town.

BUDGET COMMITTEE CHANGES

The BC voted to recommend that the Council approve the proposed 1% tax increase to assist with the fairgrounds building maintenance. An ordinance by the Council will be required to increase the room tax. Additionally, it was decided for transparency purposes that the 1% should be in a fund by itself. The BC recommended establishment of the Event Center on the Beach/Fairgrounds Reserve Fund and the revenue and expenditures be made from this fund.

Account Number	Account Title	2013-14 Prior year 2 Actual	2014-15 Prior year Actual	2015-16 Current year Budget	2016-17 Future year Proposed Budget	2016-17 Future year Approved Budget	2016-17 Future year Adopted Budget
1% ECOB BUILDING MTC							
MISCELLANEOUS REVENUE							
25-36-110	1% ROOM TAX	.00	.00	.00	.00	57,000.00	57,000.00
Total MISCELLANEOUS REVENUE:		.00	.00	.00	.00	57,000.00	57,000.00
EXPENDITURE AND REQUIREMENTS							
MATERIALS AND SERVICES							
25-40-210	ECOB BUILDING MTC	.00	.00	.00	.00	57,000.00	57,000.00
Total MATERIALS AND SERVICES:		.00	.00	.00	.00	57,000.00	57,000.00
Total EXPENDITURE AND REQUIREMENTS:		.00	.00	.00	.00	57,000.00	57,000.00
1% ECOB BUILDING MTC Revenue Total:		.00	.00	.00	.00	57,000.00	57,000.00
1% ECOB BUILDING MTC Expenditure Total:		.00	.00	.00	.00	57,000.00	57,000.00
Net Total 1% ECOB BUILDING MTC:		.00	.00	.00	.00	.00	.00

FUND 51: STATE REVENUE SHARING (SRS)

Funding for State Revenue Sharing is received from the state through the Oregon Liquor Control Commission (OLCC) to support operations in cities and counties 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, planning, or to offset other General Fund expenses. Historically the City has used these funds to purchase police vehicles. The funds are receipted into this fund and then passed through to the Fleet Replacement Reserve Fund.

Budget Comments:

We cycled out the oldest PD vehicle last year so everyone is driving relatively good rigs. The Public Works meter reader truck has required some substantial repairs lately so that truck will be replaced this year.

Account Number	Account Title	2013-14 Prior year 2 Actual	2014-15 Prior year Actual	2015-16 Current year Budget	2016-17 Future year Proposed Budget	2016-17 Future year Approved Budget	2016-17 Future year Adopted Budget
STATE REVENUE SHARING FUND							
MISCELLANEOUS REVENUE							
51-36-100	INTEREST	1.97	4.88	.00	.00	.00	.00
51-36-150	STATE REV SHARING	20,366.38	21,227.49	20,000.00	20,000.00	20,000.00	20,000.00
Total MISCELLANEOUS REVENUE:		20,368.35	21,232.37	20,000.00	20,000.00	20,000.00	20,000.00
EXPENDITURES & REQUIREMENTS							
EXPENDITURE RESERVE							
51-40-315	EXPENDITURE RESERVE	.00	.00	2,000.00	20,000.00	6,000.00	6,000.00
Total EXPENDITURE RESERVE:		.00	.00	2,000.00	20,000.00	6,000.00	6,000.00
TRANSFERS OUT							
51-40-545	FLEET REPLACEMENT	20,000.00	20,000.00	30,000.00	30,000.00	30,000.00	30,000.00
Total TRANSFERS OUT:		20,000.00	20,000.00	30,000.00	30,000.00	30,000.00	30,000.00
Total EXPENDITURES & REQUIREMENTS:		20,000.00	20,000.00	32,000.00	50,000.00	36,000.00	36,000.00
STATE REVENUE SHARING FUND Revenue Total:							
		20,368.35	21,232.37	20,000.00	20,000.00	20,000.00	20,000.00
STATE REVENUE SHARING FUND Expenditure Total:							
		20,000.00	20,000.00	32,000.00	50,000.00	36,000.00	36,000.00
Net Total STATE REVENUE SHARING FUND:							
		368.35	1,232.37	12,000.00-	30,000.00-	16,000.00-	16,000.00-

FUND 54: SPECIAL CITY ALLOTMENT (SCA)

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 received \$50K to help fund the 3rd Street sidewalk 2 years ago. We will not be eligible for granting funding this year, but we will look at applying this spring for possible sidewalk repairs along Hwy 101 (the owners of the property adjacent to sidewalks are responsible for repairs, but ODOT will help fund repair of sidewalks adjacent to their ROW).

Account Number	Account Title	2013-14 Prior year 2 Actual	2014-15 Prior year Actual	2015-16 Current year Budget	2016-17 Future year Proposed Budget	2016-17 Future year Approved Budget	2016-17 Future year Adopted Budget
SMALL CITY ALLOTMENT FUND							
MISCELLANEOUS REVENUE							
54-36-100	INTEREST	2.57	.22	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		2.57	.22	.00	.00	.00	.00
SMALL CITY ALLOTMENT PROJECT							
54-37-100	SCA GRANT FUNDS	.00	50,000.00	.00	.00	.00	.00
Total SMALL CITY ALLOTMENT PROJECT:		.00	50,000.00	.00	.00	.00	.00
EXPENDITURES & REQUIREMENTS							
CAPITAL OUTLAY							
54-40-520	CONSTRUCTION SCA GR	.00	50,000.00	.00	.00	.00	.00
Total CAPITAL OUTLAY:		.00	50,000.00	.00	.00	.00	.00
TRANSFERS OUT							
54-40-720	TRANSFER OUT TO STR	28,000.00	.00	.00	.00	.00	.00
Total TRANSFERS OUT:		28,000.00	.00	.00	.00	.00	.00
Total EXPENDITURES & REQUIREMENTS:		28,000.00	50,000.00	.00	.00	.00	.00
SMALL CITY ALLOTMENT FUND Revenue Total:		2.57	50,000.22	.00	.00	.00	.00
SMALL CITY ALLOTMENT FUND Expenditure Total:		28,000.00	50,000.00	.00	.00	.00	.00
Net Total SMALL CITY ALLOTMENT FUND:		27,997.43-	.22	.00	.00	.00	.00

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)]



FUND 63: I & I CORRECTIONS

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

\$60K is proposed for ongoing cleaning and video inspection of the sewer lines and correction of inflow problems.

Account Number	Account Title	2013-14 Prior year 2 Actual	2014-15 Prior year Actual	2015-16 Current year Budget	2016-17 Future year Proposed Budget	2016-17 Future year Approved Budget	2016-17 Future year Adopted Budget
I&I CORRECTION FUND							
MISCELLANEOUS REVENUE							
63-36-100	INTEREST	38.45	43.93	50.00	50.00	50.00	50.00
Total MISCELLANEOUS REVENUE:		38.45	43.93	50.00	50.00	50.00	50.00
EXPENDITURES & REQUIREMENTS							
CONTINGENCY							
63-40-415	CONTINGENCY	.00	.00	35,050.00	35,050.00	23,050.00	23,050.00
Total CONTINGENCY:		.00	.00	35,050.00	35,050.00	23,050.00	23,050.00
CAPITAL OUTLAY							
63-40-560	I&I CORRECTION CAPITA	9,310.90	28,001.47	60,000.00	60,000.00	60,000.00	60,000.00
Total CAPITAL OUTLAY:		9,310.90	28,001.47	60,000.00	60,000.00	60,000.00	60,000.00
Total EXPENDITURES & REQUIREMENTS:		9,310.90	28,001.47	95,050.00	95,050.00	83,050.00	83,050.00
I&I CORRECTION FUND Revenue Total:		38.45	43.93	50.00	50.00	50.00	50.00
I&I CORRECTION FUND Expenditure Total:		9,310.90	28,001.47	95,050.00	95,050.00	83,050.00	83,050.00
Net Total I&I CORRECTION FUND:		9,272.45-	27,957.54-	95,000.00-	95,000.00-	83,000.00-	83,000.00-

FUND 65: WWTP IMPROVEMENT FUND

The project was finally completed in October 2015! The funds left in this construction fund are proposed to be moved into the Sewer Reserve Fund.

Budget Comments:

Close out the construction funds and move remaining balance to the Sewer Reserve Fund.

BUDGET COMMITTEE CHANGES

At the time of preparation of the budget approximately \$820K is in the construction fund. The BC approved closing the fund out and transferring \$620K to the Sewer Reserve fund and \$200K to the Sewer Utility Fund.

Account Number	Account Title	2013-14 Prior year 2 Actual	2014-15 Prior year Actual	2015-16 Current year Budget	2016-17 Future year Proposed Budget	2016-17 Future year Approved Budget	2016-17 Future year Adopted Budget
WWTP IMPROVEMENT FUND							
INTERGOVERNMENTAL							
65-33-160	LOAN DISBURSEMENTS	1,158,593.00	230,279.00	1,000,000.00	.00	.00	.00
Total INTERGOVERNMENTAL:		1,158,593.00	230,279.00	1,000,000.00	.00	.00	.00
MISCELLANEOUS REVENUE							
65-36-100	INTEREST	253.15	366.72	150.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		253.15	366.72	150.00	.00	.00	.00
TRANSFERS IN							
65-39-100	SEWER RESERVE	.00	.00	444,000.00	.00	.00	.00
Total TRANSFERS IN:		.00	.00	444,000.00	.00	.00	.00
EXPENDITURES & REQUIREMENTS							
CONTINGENCY							
65-40-415	CONTINGENCY	.00	.00	1,094,150.00	.00	.00	.00
Total CONTINGENCY:		.00	.00	1,094,150.00	.00	.00	.00
CAPITAL OUTLAY							
65-40-530	CONSTRUCTION COSTS	439,279.12	390,321.71	1,000,000.00	.00	.00	.00
65-40-560	ADMINISTRATION	38,497.73	19,925.91	50,000.00	.00	.00	.00
65-40-570	ENGINEERING	89,962.65	58,558.17	100,000.00	.00	.00	.00
Total CAPITAL OUTLAY:		567,739.50	468,805.79	1,150,000.00	.00	.00	.00
TRANSFERS OUT							
65-40-710	CLOSE OUT TO SEW RE	.00	.00	.00	820,000.00	620,000.00	620,000.00
65-40-720	CLOSE OUT TO SEW UT	.00	.00	.00	.00	200,000.00	200,000.00
Total TRANSFERS OUT:		.00	.00	.00	820,000.00	820,000.00	820,000.00
Total EXPENDITURES & REQUIREMENTS:		567,739.50	468,805.79	2,244,150.00	820,000.00	820,000.00	820,000.00
WWTP IMPROVEMENT FUND Revenue Total:							
		1,158,846.15	230,645.72	1,444,150.00	.00	.00	.00
WWTP IMPROVEMENT FUND Expenditure Total:							
		567,739.50	468,805.79	2,244,150.00	820,000.00	820,000.00	820,000.00
Net Total WWTP IMPROVEMENT FUND:							
		591,106.65	238,160.07-	800,000.00-	820,000.00-	820,000.00-	820,000.00-

DEBT SERVICE FUNDS

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

FUND 62: HWY 101 SEWER DEBT FUND

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. The monthly basic sewer portion of a utility bill is \$50.40. \$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:

Fiscal year 2013-2014 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 loan was paid off in February 2014. The Hwy 101 Sewer Line fund began paying back the reserve funds back at 3% interest beginning fiscal year (14-15).

Account Number	Account Title	2013-14 Prior year 2 Actual	2014-15 Prior year Actual	2015-16 Current year Budget	2016-17 Future year Proposed Budget	2016-17 Future year Approved Budget	2016-17 Future year Adopted Budget
HWY 101 SEWER DEBT FUND							
SERVICES FEES							
62-33-110	MONTHLY DEBT CHARG	104,697.33	116,032.81	116,000.00	116,000.00	116,000.00	116,000.00
Total SERVICES FEES:		104,697.33	116,032.81	116,000.00	116,000.00	116,000.00	116,000.00
MISCELLANEOUS REVENUE							
62-36-100	INTEREST	53.84	58.56	50.00	50.00	50.00	50.00
Total MISCELLANEOUS REVENUE:		53.84	58.56	50.00	50.00	50.00	50.00
TRANSFERS IN							
62-39-100	TRANS IN SEWER RESE	462,000.00	.00	.00	.00	.00	.00
62-39-110	TRANS IN WATER RESER	154,000.00	.00	.00	.00	.00	.00
62-39-120	TRANS IN BLDG RESERV	154,000.00	.00	.00	.00	.00	.00
Total TRANSFERS IN:		770,000.00	.00	.00	.00	.00	.00
EXPENDITURES & REQUIREMENTS							
CONTINGENCY							
62-40-415	CONTINGENCY	.00	.00	10,000.00	10,000.00	10,000.00	10,000.00
Total CONTINGENCY:		.00	.00	10,000.00	10,000.00	10,000.00	10,000.00
DEBT SERVICES							
62-40-610	LOAN PRINCIPAL	968,791.00	.00	.00	.00	.00	.00
62-40-620	LOAN INTEREST	31,287.00	.00	.00	.00	.00	.00
62-40-630	DEBT TO RESERVE FUN	.00	90,268.00	90,268.00	90,268.00	90,268.00	90,268.00
62-40-660	RELATED FEES	2,323.00	.00	.00	.00	.00	.00
Total DEBT SERVICES:		1,002,401.00	90,268.00	90,268.00	90,268.00	90,268.00	90,268.00
TRANSFERS OUT							
62-40-715	GENERAL INDIRECT	8,107.00	8,491.00	8,658.00	8,658.00	8,824.00	8,824.00
Total TRANSFERS OUT:		8,107.00	8,491.00	8,658.00	8,658.00	8,824.00	8,824.00
Total EXPENDITURES & REQUIREMENTS:		1,010,508.00	98,759.00	108,926.00	108,926.00	109,092.00	109,092.00
HWY 101 SEWER DEBT FUND Revenue Total:							
		874,751.17	116,091.37	116,050.00	116,050.00	116,050.00	116,050.00
HWY 101 SEWER DEBT FUND Expenditure Total:							
		1,010,508.00	98,759.00	108,926.00	108,926.00	109,092.00	109,092.00
Net Total HWY 101 SEWER DEBT FUND:		135,756.83-	17,332.37	7,124.00	7,124.00	6,958.00	6,958.00

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)].



FUND 22: WATER UTILITY FUND

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 base water rates will take effect July 1 based on the Municipal Cost index for the past 12 months. Typically that figure is approximately 2%. We are in the process of conducting a Water Rate Study at this time. A draft will be presented to the Council at the May meeting. Projected revenues may change based on the results of the study.

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. **Since there was no COLA by Social Security for 2016, no COLA is proposed this year to any of the funds with personnel costs.** Insurance costs changed based on projected figures from CIS.

A multi-year cycle of meter replacement began in FY1415. Most of the current meters were installed over 20 years ago and have lived their useful life. The PW Superintendent projects this process to take approximately 3 years to change out all of the meters. We have about 1200 meters in service currently.

Additional contract services are proposed for environmental work related to our water intake, and fencing at one of the reservoirs.

Account Number	Account Title	2013-14 Prior year 2 Actual	2014-15 Prior year Actual	2015-16 Current year Budget	2016-17 Future year Proposed Budget	2016-17 Future year Approved Budget	2016-17 Future year Adopted Budget
WATER UTILITY FUND							
MISCELLANEOUS REVENUE							
22-36-100	INTEREST	183.45	192.20	200.00	200.00	200.00	200.00
22-36-110	MISC RECEIPTS	.00	5,631.65	2,000.00	2,000.00	2,000.00	2,000.00
22-36-200	SDC INSTALL/MATERIAL	5,330.48	15,600.00	2,000.00	2,000.00	2,000.00	2,000.00
22-36-250	PENALTIES	13,379.39	22,444.91	17,000.00	25,000.00	25,000.00	25,000.00
Total MISCELLANEOUS REVENUE:		18,893.32	43,868.76	21,200.00	29,200.00	29,200.00	29,200.00
WATER SALES							
22-37-200	INSIDE WATER SALES	396,153.78	412,565.48	400,000.00	423,000.00	423,000.00	423,000.00
22-37-210	OUTSIDE WATER SALES	123,116.35	132,544.98	130,000.00	135,000.00	135,000.00	135,000.00
Total WATER SALES:		519,270.13	545,110.46	530,000.00	558,000.00	558,000.00	558,000.00
TRANSFERS IN							
22-39-100	WATER RESERVE	.00	150,000.00	150,000.00	150,000.00	.00	.00
Total TRANSFERS IN:		.00	150,000.00	150,000.00	150,000.00	.00	.00
WATER UTILITY EXPENDITURES							
PERSONNEL SERVICES							
22-40-111	PW SUPERINTENDENT	30,583.89	31,111.08	31,300.00	31,300.00	31,300.00	31,300.00
22-40-113	PW TECHNICIAN TB	33,259.60	34,830.95	37,300.00	37,300.00	37,300.00	37,300.00
22-40-116	PW LEAD WORKER DS	21,960.18	22,315.12	22,500.00	22,500.00	22,500.00	22,500.00
22-40-117	OVERTIME	.00	.00	2,000.00	2,000.00	2,000.00	2,000.00
22-40-118	OPERATOR 1/2 (EP)	19,385.18	19,688.18	20,000.00	20,000.00	20,000.00	20,000.00
22-40-119	OPERATOR 1/2 (JS)	17,863.71	18,715.23	18,500.00	18,500.00	18,500.00	18,500.00
22-40-130	PERS	18,059.80	18,265.03	20,000.00	20,000.00	20,000.00	20,000.00
22-40-131	FICA	9,047.21	12,227.01	10,000.00	10,000.00	10,000.00	10,000.00
22-40-132	WORKERS COMP	7,271.91	7,570.40	8,000.00	8,000.00	8,000.00	8,000.00
22-40-133	MEDICAL INSURANCE	45,201.35	41,158.91	45,000.00	52,000.00	52,000.00	52,000.00
22-40-134	LIFE & LTD INSURANCE	556.63	559.77	700.00	700.00	700.00	700.00
Total PERSONNEL SERVICES:		203,189.46	206,441.68	215,300.00	222,300.00	222,300.00	222,300.00
MAT AND SERV DIST & GEN							
22-40-210	DUES/SUBS/FEES	1,254.87	3,979.96	4,000.00	4,000.00	4,000.00	4,000.00
22-40-230	TRAVEL & TRAINING	1,966.21	1,729.47	3,000.00	3,000.00	3,000.00	3,000.00
22-40-240	SUPPLIES & EQUIPMENT	492.39	2,390.78	6,000.00	6,000.00	6,000.00	6,000.00
22-40-250	EQUIPMENT O & M	10,107.60	4,556.95	14,000.00	14,000.00	14,000.00	14,000.00
22-40-252	SMALL TOOLS & EQUIP	1,285.00	1,723.49	2,500.00	2,500.00	2,500.00	2,500.00
22-40-254	MATERIALS & FITTINGS	15,655.20	5,827.07	10,000.00	10,000.00	10,000.00	10,000.00
22-40-255	CROSS CONNECTION C	.00	.00	500.00	500.00	500.00	500.00
22-40-265	BUILDING & GROUNDS	1,237.94	382.75	1,500.00	1,500.00	1,500.00	1,500.00
22-40-268	SYSTEM CONSTRUCTIO	32,874.89	27,004.77	25,000.00	25,000.00	25,000.00	25,000.00
22-40-270	ELECTRICITY	4,008.92	6,524.91	8,000.00	8,000.00	8,000.00	8,000.00
22-40-272	LABORATORY TESTING	1,090.39	1,670.00	2,000.00	2,000.00	2,000.00	2,000.00
22-40-275	GARBAGE	1,763.58	2,037.68	2,500.00	2,500.00	2,500.00	2,500.00
22-40-279	OSHA REQUIRED EXPEN	755.58	4,397.76	3,000.00	3,000.00	3,000.00	3,000.00
22-40-285	FUEL	7,810.03	7,330.37	8,000.00	8,000.00	8,000.00	8,000.00
22-40-295	CONTRACT SERVICES	57,011.00	15,406.26	25,000.00	15,000.00	15,000.00	15,000.00
Total MAT AND SERV DIST & GEN:		137,313.60	84,962.22	115,000.00	105,000.00	105,000.00	105,000.00

Account Number	Account Title	2013-14 Prior year 2 Actual	2014-15 Prior year Actual	2015-16 Current year Budget	2016-17 Future year Proposed Budget	2016-17 Future year Approved Budget	2016-17 Future year Adopted Budget
CONTINGENCY & RESERVES							
22-40-415	CONTINGENCY	.00	.00	50,000.00	50,000.00	50,000.00	50,000.00
Total CONTINGENCY & RESERVES:		.00	.00	50,000.00	50,000.00	50,000.00	50,000.00
CAPITAL OUTLAY							
22-40-515	CAPITAL EQUIPMENT	8,710.32	49,780.29	85,000.00	.00	.00	.00
22-40-530	SYS CONST & REPLACE	15,909.70	368,119.79	383,000.00	40,000.00	40,000.00	40,000.00
Total CAPITAL OUTLAY:		24,620.02	417,900.08	468,000.00	40,000.00	40,000.00	40,000.00
Total WATER UTILITY EXPENDITURES:		365,123.08	709,303.98	848,300.00	417,300.00	417,300.00	417,300.00
MAT AND SERV INTAKE & TRTMNT							
MAT AND SERV INTAKE & TRTMNT							
22-41-210	DUES/PRINTING/FILING	1,428.72	1,211.89	1,000.00	1,000.00	1,000.00	1,000.00
22-41-231	TRAVEL & TRAINING	149.79	723.80	1,000.00	1,000.00	1,000.00	1,000.00
22-41-240	SUPPLIES & EQUIPMENT	.00	.00	100.00	100.00	100.00	100.00
22-41-250	EQUIPMENT & PLANT O	11,761.52	7,053.66	12,000.00	12,000.00	12,000.00	12,000.00
22-41-251	TREATMENT & CHEMICA	10,251.30	13,447.41	14,000.00	14,000.00	14,000.00	14,000.00
22-41-252	SMALL TOOLS & EQUIPM	950.79	.00	1,200.00	1,200.00	1,200.00	1,200.00
22-41-265	BUILDING & GROUNDS	5,771.56	450.79	2,000.00	2,000.00	2,000.00	2,000.00
22-41-270	ELECTRICITY	27,614.51	25,119.15	30,000.00	32,000.00	32,000.00	32,000.00
22-41-272	LABORATORY TESTING	2,974.84	1,758.63	4,000.00	4,000.00	4,000.00	4,000.00
22-41-295	CONTRACT SERVICES	4,931.86	200.00	75,000.00	50,000.00	50,000.00	50,000.00
Total MAT AND SERV INTAKE & TRTMNT:		65,834.89	49,965.33	140,300.00	117,300.00	117,300.00	117,300.00
TRANSFERS OUT							
22-41-711	BUILDING RESERVE	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
22-41-714	GENERAL INDIRECT	143,034.00	152,267.00	163,989.00	163,989.00	171,451.00	171,451.00
22-41-715	NONINSURED LOSS	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
22-41-716	TRANS OUT TO WATER D	.00	.00	11,667.87	.00	.00	.00
Total TRANSFERS OUT:		149,034.00	158,267.00	181,656.87	169,989.00	177,451.00	177,451.00
Total MAT AND SERV INTAKE & TRTMNT:		214,868.89	208,232.33	321,956.87	287,289.00	294,751.00	294,751.00
WATER UTILITY FUND Revenue Total:		538,163.45	738,979.22	701,200.00	737,200.00	587,200.00	587,200.00
WATER UTILITY FUND Expenditure Total:		579,991.97	917,536.31	1,170,256.87	704,589.00	712,051.00	712,051.00
Net Total WATER UTILITY FUND:		41,828.52-	178,557.09-	469,056.87-	32,611.00	124,851.00-	124,851.00-

FUND 23: SEWER (WASTEWATER) FUND

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 \$50.40 basic monthly sewer fee, \$21.40 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 responsibilities 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. **Since there was no COLA by Social Security for 2016, no COLA is proposed this year to any of the funds with personnel costs.** Insurance costs changed based on projected figures from CIS.

An increase in sewer rates will take effect July 1 based on the Municipal Cost index for the past 12 months. Typically that figure is approximately 2%.

BUDGET COMMITTEE CHANGES

At the time of preparation of the budget approximately \$820K is left in the Wastewater Treatment Plant construction fund (Fund 65). The BC approved closing the fund out and transferring \$620K to the Sewer Reserve fund and \$200K to the Sewer Utility Fund.

Add \$5,000 in revenue for SDCs

Account Number	Account Title	2013-14 Prior year 2 Actual	2014-15 Prior year Actual	2015-16 Current year Budget	2016-17 Future year Proposed Budget	2016-17 Future year Approved Budget	2016-17 Future year Adopted Budget
SEWER UTILITY FUND							
MISCELLANEOUS REVENUE							
23-36-100	INTEREST	223.20	135.49	100.00	100.00	100.00	100.00
23-36-110	MISC RECEIPTS	1,125.00	1,425.00	6,000.00	6,000.00	6,000.00	6,000.00
23-36-200	SDC INSTALL/MAT/LABO	.00	7,200.00	.00	.00	5,000.00	5,000.00
Total MISCELLANEOUS REVENUE:		1,348.20	8,760.49	6,100.00	6,100.00	11,100.00	11,100.00
SERVICE CHARGES							
23-37-200	SEWER CHARGE	408,810.94	414,176.65	400,000.00	415,000.00	415,000.00	415,000.00
Total SERVICE CHARGES:		408,810.94	414,176.65	400,000.00	415,000.00	415,000.00	415,000.00
TRANSFERS IN							
23-39-100	CLOSE WWTP TRANS IN	.00	100,000.00	.00	.00	200,000.00	200,000.00
Total TRANSFERS IN:		.00	100,000.00	.00	.00	200,000.00	200,000.00
SEWER UTILITY EXPENDITURES							
PERSONNEL SERVICES							
23-40-110	PW SUPERINTENDENT	30,583.64	31,111.08	31,300.00	31,300.00	31,300.00	31,300.00
23-40-111	PW ASST SUPER RH	51,560.50	51,999.70	52,600.00	52,600.00	52,600.00	52,600.00
23-40-113	PW OPERATOR (EP)	19,385.05	19,688.07	20,000.00	20,000.00	20,000.00	20,000.00
23-40-117	OVERTIME	.00	.00	1,500.00	1,500.00	1,500.00	1,500.00
23-40-118	OPERATOR 1/2 (JS)	17,863.68	18,715.10	18,500.00	18,500.00	18,500.00	18,500.00
23-40-130	PERS	22,761.80	19,397.52	21,000.00	21,000.00	21,000.00	21,000.00
23-40-131	FICA	9,321.28	9,789.96	9,800.00	9,800.00	9,800.00	9,800.00
23-40-132	WORKERS COMP	11,058.46	10,059.28	7,000.00	7,000.00	7,000.00	7,000.00
23-40-133	MEDICAL INSURANCE	32,660.25	33,889.32	37,000.00	42,700.00	42,700.00	42,700.00
23-40-134	LIFE & LTD INSURANCE	446.72	559.28	500.00	500.00	500.00	500.00
Total PERSONNEL SERVICES:		195,641.38	195,209.31	199,200.00	204,900.00	204,900.00	204,900.00
MATERIALS AND SERVICES							
23-40-210	DUES/SUBS/FEES/PRINT	3,680.87	3,960.87	5,000.00	5,000.00	5,000.00	5,000.00
23-40-220	DRAINFIELD LEASE	.00	.00	2,100.00	2,100.00	2,100.00	2,100.00
23-40-230	TRAVEL & TRAINING	1,632.12	1,764.65	2,000.00	2,000.00	2,000.00	2,000.00
23-40-231	OSHA REQUIRED EXP	552.14	2,170.71	2,000.00	2,000.00	2,000.00	2,000.00
23-40-240	SUPPLIES & EQUIPMENT	1,852.41	2,472.59	4,000.00	4,000.00	4,000.00	4,000.00
23-40-250	EQUIPMENT O & M	10,241.54	7,140.27	10,000.00	10,000.00	10,000.00	10,000.00
23-40-252	SMALL TOOLS/EQUIPME	600.94	367.51	1,200.00	1,200.00	1,200.00	1,200.00
23-40-253	MATERIALS & FITTINGS	644.77	1,157.05	3,000.00	3,000.00	3,000.00	3,000.00
23-40-260	SEWER/SYSTEM CONST	6,506.70	9,043.38	8,000.00	8,000.00	8,000.00	8,000.00
23-40-261	PLANT O & M	3,020.59	46,503.02	63,000.00	63,000.00	63,000.00	63,000.00
23-40-265	BUILDING/GROUNDS O &	1,357.95	676.98	1,500.00	1,500.00	1,500.00	1,500.00
23-40-270	ELECTRICITY	52,051.43	50,369.00	50,000.00	55,000.00	55,000.00	55,000.00
23-40-272	LABORATORY TESTING	3,127.80	2,028.19	9,000.00	3,000.00	3,000.00	3,000.00
23-40-275	GARBAGE	1,259.70	1,018.84	2,000.00	2,000.00	2,000.00	2,000.00
23-40-285	FUEL	3,484.45	2,997.11	5,500.00	5,500.00	5,500.00	5,500.00
23-40-295	CONTRACT SERVICES	3,943.68	37,955.42	50,000.00	10,000.00	10,000.00	10,000.00
Total MATERIALS AND SERVICES:		93,957.09	169,625.59	218,300.00	177,300.00	177,300.00	177,300.00
CONTINGENCY & RESERVES							
23-40-415	CONTINGENCY	.00	.00	32,000.00	32,000.00	50,000.00	50,000.00

Account Number	Account Title	2013-14 Prior year 2 Actual	2014-15 Prior year Actual	2015-16 Current year Budget	2016-17 Future year Proposed Budget	2016-17 Future year Approved Budget	2016-17 Future year Adopted Budget
Total CONTINGENCY & RESERVES:		.00	.00	32,000.00	32,000.00	50,000.00	50,000.00
CAPITAL OUTLAY							
23-40-530	SYSTEM CONST & REPL	.00	.00	20,000.00	20,000.00	20,000.00	20,000.00
23-40-540	CAPITAL EQUIPMENT	.00	13,623.15	.00	.00	.00	.00
Total CAPITAL OUTLAY:		.00	13,623.15	20,000.00	20,000.00	20,000.00	20,000.00
TRANSFERS OUT							
23-40-710	BUILDING RESERVE	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
23-40-715	GENERAL INDIRECT	148,147.00	152,003.00	178,985.00	178,985.00	187,347.00	187,347.00
23-40-720	NON INSURED LOSS	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Total TRANSFERS OUT:		154,147.00	158,003.00	184,985.00	184,985.00	193,347.00	193,347.00
Total SEWER UTILITY EXPENDITURES:		443,745.47	536,461.05	654,485.00	619,185.00	645,547.00	645,547.00
SEWER UTILITY FUND Revenue Total:		410,159.14	522,937.14	406,100.00	421,100.00	626,100.00	626,100.00
SEWER UTILITY FUND Expenditure Total:		443,745.47	536,461.05	654,485.00	619,185.00	645,547.00	645,547.00
Net Total SEWER UTILITY FUND:		33,586.33-	13,523.91-	248,385.00-	198,085.00-	19,447.00-	19,447.00-

RESERVE FUNDS

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



The Water Reserve and Sewer Reserve Funds were due for review May 2016. Both funds were reviewed by the budget committee for their use and purpose. The budget committee reaffirmed both funds in addition to the City's other established reserve funds:

The City's current reserve funds are:

- FUND 64: Water Reserve
- FUND 72: Visitor Center Building Reserve
- FUND 74: Sewer Reserve
- FUND 91: Fleet Replacement Reserve
- FUND 92: Noninsured Losses/Unemployment Reserve
- FUND 93: Building Reserve
- FUND 94: Fire Truck Levy Reserve
- FUND 95: Parks Reserve
- FUND 96: General Fund Reserve
- FUND 97: Water Deposits Reserve
- FUND 98: Culvert Replacement Reserve

A new reserve fund for FY1617 was approved by the budget committee: the Nuisance Abatement Reserve Fund (Fund 73).



**COPY OF THE RESERVE FUND RESOLUTION TO BE ADOPTED
WITH FY1617 BUDGET:**

**RESOLUTION R1516-11
A RESOLUTION SETTING THE PURPOSE AND REVIEW TIMES FOR
MUNICIPAL RESERVE FUNDS AND REPEALING RESOLUTION R1415-19 AND ANY OTHER
RESOLUTIONS THAT MAY BE CONFLICT**

- WHEREAS:** Oregon Revised Statutes Section 294.346 gives authority to the governing body of a municipal corporation to establish by ordinance or resolution one or more reserve funds to accumulate and expend monies for purposes specified in ORS 280.050; and
- WHEREAS:** ORS 294.346 further requires the governing body review its municipal reserve funds of not less frequency than every ten years to determine whether each fund so reviewed will be continued or abolished; and
- WHEREAS:** the Gold Beach City Council is specifically desirous of complying with ORS 294.346

NOW, THEREFORE, BE IT RESOLVED that the City of Gold Beach City Council hereby creates the following new reserve fund for fiscal year 2016-2017:

Nuisance Abatement Reserve Fund

The purpose of this fund to accumulate revenues to pay for city authorized abatements of nuisances, dangerous buildings, and other code abatements that may arise. This reserve is funded through transfers from the General Fund derived from state and local marijuana tax revenues.
This fund shall be reviewed in May 2019



BE IT FURTHER RESOLVED that the City Council also reaffirms the purpose and review periods for the following reserve funds:

Fleet Replacement Reserve Fund

The purpose of this fund is to accumulate revenues to purchase replacement vehicles as needed for the various city departments. This reserve fund is funded through transfers designated specifically for this purpose.
This reserve fund was established by Resolution R1011-41 and reaffirmed by Resolutions R1213-08, R1314-21, and R1415-19.
This fund shall be reviewed in May 2017

Parks Reserve Fund

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 transfers designated specifically for this purpose.
This reserve fund was established by Resolution R1011-41 and reaffirmed by Resolutions R1213-08, R1314-21, and R1415-19.
This fund shall be reviewed in May 2017

General Reserve Fund

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 reserve fund was established by Resolution R1011-41 and reaffirmed by Resolutions R1213-08, R1314-21, and R1415-19.
This fund shall be reviewed in May 2017

Water Deposits Reserve Fund

The purpose of this fund is to segregate out the Water Deposits payable from 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 reserve fund was established by Resolution R1011-41 and reaffirmed by Resolution R1213-08, R1314-21, and R1415-19.
This fund shall be reviewed in May 2017

Non-insured Losses & Unemployment Reserve Fund

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 shall maintain a balance of at least \$100,000.

This reserve fund was established by Resolution R0910-29; reaffirmed by R1011-41, R1112-39, R1213-18, R1314-21, and R1415-19.

This fund shall be reviewed in May 2017

Culvert Replacement Reserve Fund

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 fund transfers designated specifically for this purpose.

This reserve fund was established by Resolution R1112-39 and reaffirmed by Resolutions R1213-18, R1314-21, and R1415-19.

This fund shall be reviewed in May 2018

Building Reserve Fund

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 reserve fund was established by Resolution R0910-29 and reaffirmed by Resolutions R1213-18, R1314-21, and R1415-19.

This fund shall be reviewed in May 2017

Sewer Treatment Reserve Fund

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. This fund shall continue for fiscal year 2013-2014 and shall be reviewed next budget year for possible conversion to a debt reserve fund.

This fund was established April 2001 and reaffirmed by Resolution R0910-30, R1011-41, R1112-39, R1213-18, R1314-21, and R1415-19.

This fund shall be reviewed in May 2019

Water Reserve Fund

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 was formerly funded through fund transfers from the Water Utility Fund. Effective fiscal year 2013-2014 it will be funded by a monthly \$2 per water account reserve fund charge.

This reserve fund was established by Resolution R0910-29 and reaffirmed by R1011-41, R1112-39, R1213-18, R1314-21, and R1415-19.

This fund shall be reviewed in May 2019

Visitor Center Building Replacement Reserve Fund

The purpose of this fund is to accumulate revenues to pay for major remodeling projects, building repairs, and replacement of the Visitor Center building located at South Beach Park. This reserve is funded through transfers from the Community Promotions fund specifically for this purpose and in compliance with ORS 320.300.

This reserve fund was established by Resolution R1415-19.

This fund shall be reviewed in May 2018

Account Number	Account Title	2013-14 Prior year 2 Actual	2014-15 Prior year Actual	2015-16 Current year Budget	2016-17 Future year Proposed Budget	2016-17 Future year Approved Budget	2016-17 Future year Adopted Budget
WATER RESERVE FUND							
CHARGES AND FEES							
64-32-200	RESERVE CHARGE	41,916.43	32,556.40	35,000.00	40,000.00	40,000.00	40,000.00
Total CHARGES AND FEES:		41,916.43	32,556.40	35,000.00	40,000.00	40,000.00	40,000.00
MISCELLANEOUS REVENUE							
64-36-100	INTEREST	102.43	71.92	50.00	50.00	50.00	50.00
64-36-110	HCH/EM HILLS REVENUE	318.20	636.40	.00	.00	.00	.00
64-36-120	HWY 101 LOAN	.00	18,054.00	18,054.00	18,054.00	18,054.00	18,054.00
Total MISCELLANEOUS REVENUE:		420.63	18,762.32	18,104.00	18,104.00	18,104.00	18,104.00
EXPENDITURES & REQUIREMENTS							
TRANSFERS OUT							
64-40-720	TRANS OUT TO WATER U	.00	150,000.00	150,000.00	.00	.00	.00
64-40-730	TRANS OUT TO HWY 101	154,000.00	.00	.00	.00	.00	.00
Total TRANSFERS OUT:		154,000.00	150,000.00	150,000.00	.00	.00	.00
Total EXPENDITURES & REQUIREMENTS:		154,000.00	150,000.00	150,000.00	.00	.00	.00
WATER RESERVE FUND Revenue Total:		42,337.06	51,318.72	53,104.00	58,104.00	58,104.00	58,104.00
WATER RESERVE FUND Expenditure Total:		154,000.00	150,000.00	150,000.00	.00	.00	.00
Net Total WATER RESERVE FUND:		111,662.94-	98,681.28-	96,896.00-	58,104.00	58,104.00	58,104.00

Account Number	Account Title	2013-14 Prior year 2 Actual	2014-15 Prior year Actual	2015-16 Current year Budget	2016-17 Future year Proposed Budget	2016-17 Future year Approved Budget	2016-17 Future year Adopted Budget
VISITOR CENTER BLDG RESERVE							
REVENUE TRANSFERS							
72-38-100	TRANS IN BLDG RESERV	.00	.00	15,000.00	5,000.00	5,000.00	5,000.00
Total REVENUE TRANSFERS:		.00	.00	15,000.00	5,000.00	5,000.00	5,000.00
EXPENDITURES & REQUIREMENTS							
MATERIALS AND SERVICES							
72-40-240	BUILDING EXPENDITURE	.00	.00	1,000.00	1,000.00	1,000.00	1,000.00
Total MATERIALS AND SERVICES:		.00	.00	1,000.00	1,000.00	1,000.00	1,000.00
EXPENDITURE RESERVE							
72-40-315	EXPENDITURE RESERVE	.00	.00	14,000.00	14,000.00	14,000.00	14,000.00
Total EXPENDITURE RESERVE:		.00	.00	14,000.00	14,000.00	14,000.00	14,000.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	15,000.00	15,000.00	15,000.00	15,000.00
VISITOR CENTER BLDG RESERVE Revenue Total:							
		.00	.00	15,000.00	5,000.00	5,000.00	5,000.00
VISITOR CENTER BLDG RESERVE Expenditure Total:							
		.00	.00	15,000.00	15,000.00	15,000.00	15,000.00
Net Total VISITOR CENTER BLDG RESERVE:							
		.00	.00	.00	10,000.00-	10,000.00-	10,000.00-

Account Number	Account Title	2013-14 Prior year 2 Actual	2014-15 Prior year Actual	2015-16 Current year Budget	2016-17 Future year Proposed Budget	2016-17 Future year Approved Budget	2016-17 Future year Adopted Budget
NUSIANCE ABATE RESERVE							
TRANSFERS IN							
73-39-100	TRANSFER IN GEN FUND	.00	.00	.00	.00	7,420.00	7,420.00
	Total TRANSFERS IN:	.00	.00	.00	.00	7,420.00	7,420.00
EXPENDITURES & REQUIREMENTS							
MATERIALS AND SERVICES							
73-40-240	ABATEMENT COSTS	.00	.00	.00	.00	2,420.00	2,420.00
	Total MATERIALS AND SERVICES:	.00	.00	.00	.00	2,420.00	2,420.00
	Total EXPENDITURES & REQUIREMENTS:	.00	.00	.00	.00	2,420.00	2,420.00
	NUSIANCE ABATE RESERVE Revenue Total:	.00	.00	.00	.00	7,420.00	7,420.00
	NUSIANCE ABATE RESERVE Expenditure Total:	.00	.00	.00	.00	2,420.00	2,420.00
	Net Total NUSIANCE ABATE RESERVE:	.00	.00	.00	.00	5,000.00	5,000.00

Account Number	Account Title	2013-14 Prior year 2 Actual	2014-15 Prior year Actual	2015-16 Current year Budget	2016-17 Future year Proposed Budget	2016-17 Future year Approved Budget	2016-17 Future year Adopted Budget
SEWER RESERVE FUND							
CHARGES AND FEES							
74-32-150	RESERVE CHARGE	31,103.41	31,241.11	30,000.00	30,000.00	30,000.00	30,000.00
74-32-155	STP DEBT CHARGE	344,235.11	384,401.37	375,000.00	375,000.00	375,000.00	375,000.00
Total CHARGES AND FEES:		375,338.52	415,642.48	405,000.00	405,000.00	405,000.00	405,000.00
MISCELLANEOUS REVENUE							
74-36-100	INTEREST	415.96	439.24	400.00	400.00	400.00	400.00
74-36-120	HWY 101 LOAN	.00	54,160.00	54,160.00	54,160.00	54,160.00	54,160.00
74-36-130	STREET SWEEPER LOAN	.00	29,000.00	29,000.00	29,000.00	29,000.00	29,000.00
Total MISCELLANEOUS REVENUE:		415.96	83,599.24	83,560.00	83,560.00	83,560.00	83,560.00
TRANSFERS IN							
74-39-110	CLOSING WWTP TRANSF	.00	.00	.00	820,000.00	620,000.00	620,000.00
Total TRANSFERS IN:		.00	.00	.00	820,000.00	620,000.00	620,000.00
EXPENDITURES & REQUIREMENTS							
MATERIALS AND SERVICES							
74-40-200	FOG GRANTS/LOANS	.00	.00	150,000.00	150,000.00	150,000.00	150,000.00
Total MATERIALS AND SERVICES:		.00	.00	150,000.00	150,000.00	150,000.00	150,000.00
EXPENDITURE RESERVE							
74-40-315	EXPENDITURE RESERVE	.00	.00	268,560.00	268,560.00	800,000.00	800,000.00
Total EXPENDITURE RESERVE:		.00	.00	268,560.00	268,560.00	800,000.00	800,000.00
DEBT SERVICES							
74-40-610	R37812 LOAN PAYMENTS	49,881.00	.00	.00	.00	.00	.00
74-40-620	Y09001 LOAN PAYMENTS	73,242.28	73,242.28	75,000.00	75,000.00	75,000.00	75,000.00
74-40-630	USDA 92-08 LOAN	.00	162,204.00	163,000.00	163,000.00	163,000.00	163,000.00
74-40-640	R37813 LOAN	.00	262,188.00	263,000.00	263,000.00	263,000.00	263,000.00
Total DEBT SERVICES:		123,123.28	497,634.28	501,000.00	501,000.00	501,000.00	501,000.00
TRANSFERS OUT							
74-40-720	TRANS OUT TO WWTP P	.00	.00	444,000.00	.00	.00	.00
74-40-740	TRANS OUT HWY 101 DE	462,000.00	.00	.00	.00	.00	.00
74-40-750	TRANS OUT SEWER UTIL	.00	100,000.00	.00	.00	.00	.00
Total TRANSFERS OUT:		462,000.00	100,000.00	444,000.00	.00	.00	.00
Total EXPENDITURES & REQUIREMENTS:		585,123.28	597,634.28	1,363,560.00	919,560.00	1,451,000.00	1,451,000.00
SEWER RESERVE FUND Revenue Total:		375,754.48	499,241.72	488,560.00	1,308,560.00	1,108,560.00	1,108,560.00
SEWER RESERVE FUND Expenditure Total:		585,123.28	597,634.28	1,363,560.00	919,560.00	1,451,000.00	1,451,000.00

Account Number	Account Title	2013-14 Prior year 2 Actual	2014-15 Prior year Actual	2015-16 Current year Budget	2016-17 Future year Proposed Budget	2016-17 Future year Approved Budget	2016-17 Future year Adopted Budget
	Net Total SEWER RESERVE FUND:	209,368.80-	98,392.56-	875,000.00-	389,000.00	342,440.00-	342,440.00-

Account Number	Account Title	2013-14 Prior year 2 Actual	2014-15 Prior year Actual	2015-16 Current year Budget	2016-17 Future year Proposed Budget	2016-17 Future year Approved Budget	2016-17 Future year Adopted Budget
FLEET REPLACEMENT FUND							
MISCELLANEOUS REVENUE							
91-36-100	INTEREST	10.13	3.59	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		10.13	3.59	.00	.00	.00	.00
TRANSFERS IN							
91-39-110	ST REVENUE SHARING	20,000.00	20,000.00	30,000.00	20,000.00	20,000.00	20,000.00
Total TRANSFERS IN:		20,000.00	20,000.00	30,000.00	20,000.00	20,000.00	20,000.00
EXPENDITURES & REQUIREMENTS							
MATERIALS AND SERVICES							
91-40-290	VEHICLE PURCHASE	31,327.50	35,180.52	38,000.00	30,000.00	30,000.00	30,000.00
Total MATERIALS AND SERVICES:		31,327.50	35,180.52	38,000.00	30,000.00	30,000.00	30,000.00
EXPENDITURE RESERVE							
91-40-315	EXPENDITURE RESERVE	.00	.00	6,000.00	6,000.00	5,000.00	5,000.00
Total EXPENDITURE RESERVE:		.00	.00	6,000.00	6,000.00	5,000.00	5,000.00
Total EXPENDITURES & REQUIREMENTS:		31,327.50	35,180.52	44,000.00	36,000.00	35,000.00	35,000.00
FLEET REPLACEMENT FUND Revenue Total:		20,010.13	20,003.59	30,000.00	20,000.00	20,000.00	20,000.00
FLEET REPLACEMENT FUND Expenditure Total:		31,327.50	35,180.52	44,000.00	36,000.00	35,000.00	35,000.00
Net Total FLEET REPLACEMENT FUND:		11,317.37-	15,176.93-	14,000.00-	16,000.00-	15,000.00-	15,000.00-

Account Number	Account Title	2013-14 Prior year 2 Actual	2014-15 Prior year Actual	2015-16 Current year Budget	2016-17 Future year Proposed Budget	2016-17 Future year Approved Budget	2016-17 Future year Adopted Budget
NONINSURED LOSS/UNEMPLOYMENT							
MISCELLANEOUS REVENUE							
92-36-100	INTEREST	28.46	39.27	25.00	25.00	25.00	25.00
92-36-110	MISC REVENUE	.00	14,305.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		28.46	14,344.27	25.00	25.00	25.00	25.00
TRANSFERS IN							
92-39-100	GENERAL FUND	5,000.00	5,000.00	5,000.00	5,000.00	.00	.00
92-39-120	WATER FUND	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
92-39-130	SEWER FUND	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Total TRANSFERS IN:		11,000.00	11,000.00	11,000.00	11,000.00	6,000.00	6,000.00
EXPENDITURES & REQUIREMENTS							
MATERIALS AND SERVICES							
92-40-290	UNEMPLOYMENT BILLIN	3,759.19	3,843.00	7,500.00	4,000.00	4,000.00	4,000.00
92-40-297	NONINSURED LOSSES	1,224.48	14,785.67	3,500.00	3,500.00	3,500.00	3,500.00
Total MATERIALS AND SERVICES:		4,983.67	18,628.67	11,000.00	7,500.00	7,500.00	7,500.00
EXPENDITURE RESERVE							
92-40-315	EXPENDITURE RESERVE	.00	.00	95,025.00	95,025.00	96,525.00	96,525.00
Total EXPENDITURE RESERVE:		.00	.00	95,025.00	95,025.00	96,525.00	96,525.00
Total EXPENDITURES & REQUIREMENTS:		4,983.67	18,628.67	106,025.00	102,525.00	104,025.00	104,025.00
NONINSURED LOSS/UNEMPLOYMENT Revenue Total:		11,028.46	25,344.27	11,025.00	11,025.00	6,025.00	6,025.00
NONINSURED LOSS/UNEMPLOYMENT Expenditure Total:		4,983.67	18,628.67	106,025.00	102,525.00	104,025.00	104,025.00
Net Total NONINSURED LOSS/UNEMPLOYMENT:		6,044.79	6,715.60	95,000.00-	91,500.00-	98,000.00-	98,000.00-

Account Number	Account Title	2013-14 Prior year 2 Actual	2014-15 Prior year Actual	2015-16 Current year Budget	2016-17 Future year Proposed Budget	2016-17 Future year Approved Budget	2016-17 Future year Adopted Budget
BUILDING RESERVE FUND							
MISCELLANEOUS REVENUE							
93-36-100	INTEREST	113.08	89.00	100.00	100.00	100.00	100.00
93-36-120	HWY 101 LOAN	.00	18,054.00	18,054.00	18,054.00	18,054.00	18,054.00
Total MISCELLANEOUS REVENUE:		113.08	18,143.00	18,154.00	18,154.00	18,154.00	18,154.00
TRANSFERS IN CITY HALL							
93-39-100	GENERAL FUND	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
93-39-130	WATER FUND	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
93-39-140	SEWER FUND	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Total TRANSFERS IN CITY HALL:		11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00
EXPENDITURES & REQUIREMENTS							
MATERIALS AND SERVICES							
93-40-240	BUILDING EXPENDITURE	20,201.16	9,856.13	100,000.00	10,000.00	27,500.00	27,500.00
Total MATERIALS AND SERVICES:		20,201.16	9,856.13	100,000.00	10,000.00	27,500.00	27,500.00
EXPENDITURE RESERVE							
93-40-315	EXPENDITURE RESERVE	.00	7,735.00	124,054.00	124,054.00	43,654.00	43,654.00
Total EXPENDITURE RESERVE:		.00	7,735.00	124,054.00	124,054.00	43,654.00	43,654.00
TRANSFERS OUT							
93-40-720	TRANS OUT TO HWY 101	154,000.00	.00	.00	.00	.00	.00
93-40-730	TRANS OUT TO VC BLDG	.00	.00	15,000.00	5,000.00	5,000.00	5,000.00
Total TRANSFERS OUT:		154,000.00	.00	15,000.00	5,000.00	5,000.00	5,000.00
Total EXPENDITURES & REQUIREMENTS:		174,201.16	17,591.13	239,054.00	139,054.00	76,154.00	76,154.00
BUILDING RESERVE FUND Revenue Total:							
		11,113.08	29,143.00	29,154.00	29,154.00	29,154.00	29,154.00
BUILDING RESERVE FUND Expenditure Total:							
		174,201.16	17,591.13	239,054.00	139,054.00	76,154.00	76,154.00
Net Total BUILDING RESERVE FUND:		163,088.08-	11,551.87	209,900.00-	109,900.00-	47,000.00-	47,000.00-

Account Number	Account Title	2013-14 Prior year 2 Actual	2014-15 Prior year Actual	2015-16 Current year Budget	2016-17 Future year Proposed Budget	2016-17 Future year Approved Budget	2016-17 Future year Adopted Budget
FIRE TRUCK LEVY RESERVE							
LOCAL OPTION TAX LEVY							
94-31-110	PRIOR YR TAXES	786.46	643.07	700.00	700.00	700.00	700.00
94-31-130	FIRE TRUCK LEVY	.00	.00	60,000.00	60,000.00	60,000.00	60,000.00
Total LOCAL OPTION TAX LEVY:		786.46	643.07	60,700.00	60,700.00	60,700.00	60,700.00
MISCELLANEOUS REVENUE							
94-36-100	INTEREST	130.33	62.63	.00	.00	.00	.00
94-36-120	GBW FIRE DISTRICT	.00	.00	71,500.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		130.33	62.63	71,500.00	.00	.00	.00
EXPENDITURES & REQUIREMENTS							
CAPITAL OUTLAY							
94-40-510	TENDER AND FIRE HALL	222,292.07	211,170.13	.00	.00	.00	.00
Total CAPITAL OUTLAY:		222,292.07	211,170.13	.00	.00	.00	.00
Total EXPENDITURES & REQUIREMENTS:		222,292.07	211,170.13	.00	.00	.00	.00
FIRE TRUCK LEVY RESERVE Revenue Total:		916.79	705.70	132,200.00	60,700.00	60,700.00	60,700.00
FIRE TRUCK LEVY RESERVE Expenditure Total:		222,292.07	211,170.13	.00	.00	.00	.00
Net Total FIRE TRUCK LEVY RESERVE:		221,375.28-	210,464.43-	132,200.00	60,700.00	60,700.00	60,700.00

Account Number	Account Title	2013-14 Prior year 2 Actual	2014-15 Prior year Actual	2015-16 Current year Budget	2016-17 Future year Proposed Budget	2016-17 Future year Approved Budget	2016-17 Future year Adopted Budget
PARKS RESERVE FUND							
MISCELLANEOUS REVENUE							
95-36-100	INTEREST	4.40	13.16	5.00	5.00	5.00	5.00
Total MISCELLANEOUS REVENUE:		4.40	13.16	5.00	5.00	5.00	5.00
TRANSFERS IN							
95-39-100	GENERAL FUND	5,000.00	33,264.95	5,000.00	5,000.00	5,000.00	5,000.00
Total TRANSFERS IN:		5,000.00	33,264.95	5,000.00	5,000.00	5,000.00	5,000.00
EXPENDITURES & REQUIREMENTS							
EXPENDITURE RESERVE							
95-40-315	EXPENDITURE RESERVE	.00	.00	54,005.00	54,005.00	59,005.00	59,005.00
Total EXPENDITURE RESERVE:		.00	.00	54,005.00	54,005.00	59,005.00	59,005.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	54,005.00	54,005.00	59,005.00	59,005.00
PARKS RESERVE FUND Revenue Total:		5,004.40	33,278.11	5,005.00	5,005.00	5,005.00	5,005.00
PARKS RESERVE FUND Expenditure Total:		.00	.00	54,005.00	54,005.00	59,005.00	59,005.00
Net Total PARKS RESERVE FUND:		5,004.40	33,278.11	49,000.00-	49,000.00-	54,000.00-	54,000.00-

Account Number	Account Title	2013-14 Prior year 2 Actual	2014-15 Prior year Actual	2015-16 Current year Budget	2016-17 Future year Proposed Budget	2016-17 Future year Approved Budget	2016-17 Future year Adopted Budget
GENERAL FUND RESERVE							
MISCELLANEOUS REVENUE							
96-36-100	INTEREST	5.35	9.80	5.00	5.00	5.00	5.00
Total MISCELLANEOUS REVENUE:		5.35	9.80	5.00	5.00	5.00	5.00
TRANSFERS IN							
96-39-100	GENERAL FUND	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
Total TRANSFERS IN:		6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
EXPENDITURES & REQUIREMENTS							
EXPENDITURE RESERVE							
96-40-315	EXPENDITURE RESERVE	.00	.00	32,505.00	32,505.00	38,505.00	38,505.00
Total EXPENDITURE RESERVE:		.00	.00	32,505.00	32,505.00	38,505.00	38,505.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	32,505.00	32,505.00	38,505.00	38,505.00
GENERAL FUND RESERVE Revenue Total:		6,505.35	6,509.80	6,505.00	6,505.00	6,505.00	6,505.00
GENERAL FUND RESERVE Expenditure Total:		.00	.00	32,505.00	32,505.00	38,505.00	38,505.00
Net Total GENERAL FUND RESERVE:		6,505.35	6,509.80	26,000.00-	26,000.00-	32,000.00-	32,000.00-

Account Number	Account Title	2013-14 Prior year 2 Actual	2014-15 Prior year Actual	2015-16 Current year Budget	2016-17 Future year Proposed Budget	2016-17 Future year Approved Budget	2016-17 Future year Adopted Budget
WATER DEPOSITS RESERVE							
MISCELLANEOUS REVENUE							
97-36-100	INTEREST	50.49	85.41	40.00	40.00	40.00	40.00
97-36-110	DEPOSITS RECEIVED	15,732.41	18,851.89	15,000.00	15,000.00	15,000.00	15,000.00
Total MISCELLANEOUS REVENUE:		15,782.90	18,937.30	15,040.00	15,040.00	15,040.00	15,040.00
TRANSFERS IN							
97-39-120	TRANSFER IN FROM WA	.00	.00	11,667.87	.00	.00	.00
Total TRANSFERS IN:		.00	.00	11,667.87	.00	.00	.00
EXPENDITURES & REQUIREMENTS							
MATERIALS AND SERVICES							
97-40-290	DEPOSITS REFUNDED	12,322.46	8,847.19	14,000.00	14,000.00	10,000.00	10,000.00
Total MATERIALS AND SERVICES:		12,322.46	8,847.19	14,000.00	14,000.00	10,000.00	10,000.00
EXPENDITURE RESERVE							
97-40-315	EXPENDITURE RESERVE	.00	.00	212,708.00	212,708.00	215,040.00	215,040.00
Total EXPENDITURE RESERVE:		.00	.00	212,708.00	212,708.00	215,040.00	215,040.00
Total EXPENDITURES & REQUIREMENTS:		12,322.46	8,847.19	226,708.00	226,708.00	225,040.00	225,040.00
WATER DEPOSITS RESERVE Revenue Total:		15,782.90	18,937.30	26,707.87	15,040.00	15,040.00	15,040.00
WATER DEPOSITS RESERVE Expenditure Total:		12,322.46	8,847.19	226,708.00	226,708.00	225,040.00	225,040.00
Net Total WATER DEPOSITS RESERVE:		3,460.44	10,090.11	200,000.13-	211,668.00-	210,000.00-	210,000.00-

Account Number	Account Title	2013-14 Prior year 2 Actual	2014-15 Prior year Actual	2015-16 Current year Budget	2016-17 Future year Proposed Budget	2016-17 Future year Approved Budget	2016-17 Future year Adopted Budget
CULVERT REPLACEMENT RESERVE							
MISCELLANEOUS REVENUE							
98-36-100	INTEREST	4.95	9.74	5.00	5.00	5.00	5.00
98-36-120	TRANS FROM STREETS	.00	15,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Total MISCELLANEOUS REVENUE:		4.95	15,009.74	10,005.00	10,005.00	10,005.00	10,005.00
EXPENDITURES & REQUIREMENTS							
EXPENDITURE RESERVE							
98-40-315	EXPENDITURE RESERVE	.00	.00	40,005.00	40,005.00	50,005.00	50,005.00
Total EXPENDITURE RESERVE:		.00	.00	40,005.00	40,005.00	50,005.00	50,005.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	40,005.00	40,005.00	50,005.00	50,005.00
CULVERT REPLACEMENT RESERVE Revenue Total:		4.95	15,009.74	10,005.00	10,005.00	10,005.00	10,005.00
CULVERT REPLACEMENT RESERVE Expenditure Total:		.00	.00	40,005.00	40,005.00	50,005.00	50,005.00
Net Total CULVERT REPLACEMENT RESERVE:		4.95	15,009.74	30,000.00-	30,000.00-	40,000.00-	40,000.00-