

**CITY OF GOLD BEACH**  
**Fiscal Year 2015-2016**  
**Annual Budget**  
**Adopted June 8, 2015**

**BUDGET COMMITTEE**

**CITY COUNCIL**

Melinda McVey  
Larry Brennan  
Becky Campbell  
Doug Brand  
Tamie Kaufman

**CITIZEN MEMBERS**

Sandra Vieira  
Bob Derby  
Dave Sanders  
Vacant  
Vacant

Mayor Karl Popoff



29592 Ellensburg Avenue  
Gold Beach, Oregon 97444  
541.247.7029  
[www.goldbeachoregon.gov](http://www.goldbeachoregon.gov)

## INTRODUCTORY SECTION

<b>ITEM</b>	<b>PAGE #</b>
Budget Calendar	2
Budget Committee Meeting Notice	3-4
Budget Message as presented at April 27th Budget Hearing	5-12
Council Budget Meeting Notice	13-16
Budget Summary	17
Administrative Cost Allocation Plan	18
Personnel Summary	19
FY 15-16 Salary Schedule	20

## STATE LB FORMS

	21-23
LB-1 Form: Notice of Budget Hearing	22
LB-50: Notice of Property Tax and Certification of Intent to Impose a Tax	23

## LOCAL APPROPRIATIONS

	24-34
Resolution R1415-22: adopting the FY 2015-2016 budget	25-30
Resolution R1415-21: electing to receive State Shared Revenue	31
Resolution R1415-19: Setting purpose and review times for reserve funds	32-34

## BUDGET DETAIL for each Organization Unit/Program and Fund

<b>GENERAL FUND</b>	36-45
Revenues	41
Non-Departmental	42
City Council	42
Administration & Finance	43
Municipal Court	43
Police Department	44
Fire Department	44
Parks	45
Emergency Management	45
<b>SPECIAL REVENUE FUNDS</b>	46-59
Street Fund	48-50
Promotion Fund	51-53
State Revenue Sharing Fund	54-55
Special City Allotment Fund	56-57
911 Fund (CLOSED)	58-59

City of Gold Beach  
Fiscal Year 2015-2016 Budget

ITEM

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<b>CAPITAL PROJECTS FUNDS</b>	<b>60-65</b>
Inflow & Infiltration (I&I) Fund	<b>62-63</b>
WWTP Construction Fund	<b>64-65</b>
<b>DEBT SERVICE FUNDS</b>	<b>66-71</b>
Hwy 101 Sewer Fund	<b>68-69</b>
HC Heights/Emerald Hills Water Project (CLOSED)	<b>70-71</b>
<b>ENTERPRISE FUNDS</b>	<b>72-79</b>
Water Utility Fund	<b>74-76</b>
Sewer Utility Fund	<b>77-79</b>
<b>RESERVE FUNDS</b>	<b>80-96</b>
64 - Water Reserve	<b>85</b>
72- Visitor Center Building Reserve	<b>86</b>
74 - Sewer Reserve	<b>87-88</b>
91 - Fleet Replacement	<b>89</b>
92 - Noninsured Losses/Unemployment	<b>90</b>
93 - Building Reserve	<b>91</b>
94 - Fire Truck Reserve	<b>92</b>
95 - Parks Reserve	<b>93</b>
96 - General Fund Reserve	<b>94</b>
97 - Water Deposits Reserve	<b>95</b>
98 - Culvert Replacement Reserve	<b>96</b>



# **INTRODUCTORY SECTION**



# City of Gold Beach

29592 Ellensburg Avenue • Gold Beach, OR 97444

Administration: 541-247-7029 • Police: 541-247-6671 • [www.goldbeachoregon.gov](http://www.goldbeachoregon.gov)

Visitor Center: 541-247-7526 • [www.goldbeach.org](http://www.goldbeach.org)

## 2015-2016 Budget Calendar

DATE	EVENT
April 17, 2015	First legal notice of Budget Committee Hearing on April 27 <sup>th</sup> posted on <a href="http://www.goldbeachoregon.gov">www.goldbeachoregon.gov</a>
April 18, 2015	Second legal notice publication in Pilot of April 27 <sup>th</sup> Budget Committee hearing
April 20, 2015	Copy of proposed budget filed at City Hall, published on website, and distributed to Budget Committee members
April 27, 2015	First Hearing of the Budget Committee <ul style="list-style-type: none"> <li>• Presiding officer elected</li> <li>• Budget officer presents budget message and proposed budget</li> <li>• Public hearing on proposed budget and hearing on State Revenue Sharing funds</li> </ul>
Week of April 27 <sup>th</sup>	Additional budget committee hearings, if needed
May 11, 2015	Final meeting of Budget Committee to review approved changes to budget officer proposed budget and pass a motion recommending a budget for fiscal year 2015-2016 to the City Council, and approving an amount or rate of total property taxes to be certified for collection by Assessor
May 30, 2015	First published notice in CC Reporter & Pilot of the Notice of Budget Hearing (City Council) and Financial Summary Also posted on <a href="http://www.goldbeachoregon.gov">www.goldbeachoregon.gov</a>
June 3, 2015	Second published notice in CC Reporter & Pilot of the Notice of Budget Hearing (City Council) and Financial Summary
June 8, 2015	City Council Hearing <ul style="list-style-type: none"> <li>• Public hearing on the recommended budget and proposed use of State Revenue Sharing funds</li> <li>• Council adopts resolution declaring the City's election to receive State Revenue Sharing funds</li> <li>• Council adopts resolution making appropriations and levying property taxes</li> </ul>
June 22, 2015	Certify property tax levy to County Tax Assessor

*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.*



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**PUBLIC NOTICE**

**CITY OF GOLD BEACH  
BUDGET COMMITTEE MEETING  
Monday, April 27, 2015 at 5:30 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, 2015 through June 30, 2016. 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 21, 2015**. The proposed budget will also be posted on the City's website: [www.goldbeachoregon.gov](http://www.goldbeachoregon.gov)

Jodi Fritts, Budget Officer

PUBLISH: [www.goldbeachoregon.gov](http://www.goldbeachoregon.gov) April 17, 2015  
Curry Coastal Pilot: April 18

POST: City Hall, Post Office, [www.goldbeachoregon.gov](http://www.goldbeachoregon.gov)  
Copies to Budget Committee Members

The location of the hearing/meeting is accessible to the disabled. Advance notice is requested if special accommodations are needed. Call 541-247-7029 so that appropriate assistance can be provided. The City of Gold Beach is an affirmative action EEOE and complies with section 504 of the rehab act of 1973. Complaints of discrimination should be sent to: USDA, Attention Director, Office of Civil Rights, Washington, D.C. 20250-9419

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# Affidavit of Publication

STATE OF OREGON, COUNTY OF CURRY

I KAREN L LACROIX, a citizen of the United States and a resident of the county aforesaid; I am over the age of eighteen years, and not party to or interested in the above-entitled matter. I am the principal clerk of the printer of



a twice-weekly newspaper of general circulation, published in the aforesaid county and state as defined by ORS 193.010 and Section 6000 of the U.S. Government Code.

I hereby certify that  
\_811669\_\_\_\_\_  
No.

a printed copy of which is hereto affixed, was published in each regular and entire issue of said newspaper and not in any supplement thereof on the following dates, to wit:  
APRIL 18 2015

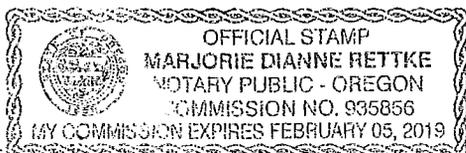
I, KAREN L LACROIX, certify (or declare) under penalty of perjury that the foregoing is true and correct.

Dated at Brookings, Oregon, this \_1\_ day of  
\_June\_\_\_\_\_, 2015.

\_\_\_\_\_  
(signature, Karen L LaCroix)

Subscribed and sworn before me this 1  
day of June, 2015

Notary Public - Oregon  
My commission expires: 2/5/2019



No. \_\_\_\_\_

In the \_\_\_\_\_ Court of the

**STATE OF OREGON  
FOR THE  
COUNTY OF CURRY**

**PUBLIC NOTICE**  
CITY OF GOLD BEACH BUDGET COMMITTEE MEETING  
**Monday, April 27, 2015 at 5:30 PM**  
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Jodi Fritts, Budget Officer  
Publish April 18, 2015  
No. 811669

## AFFIDAVIT OF PUBLICATION

Filed \_\_\_\_\_

By \_\_\_\_\_

From the Office of: \_\_\_\_\_

Attorney for: \_\_\_\_\_



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## Fiscal Year 2015-2016

### Budget Message

April 27, 2015

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

*"If you're going through hell, keep going"*

*Sir Winston Churchill*

Sometimes it seems navigating public service in Curry County can be akin to hanging out in Hades—especially when financially our county (and not just the entity of Curry County, but our region) is suffering. I receive economic data monthly about our region and attend regional meetings almost monthly, and it seems there is never any good news for Curry County or southwestern Oregon. School enrollment is down--especially in Central and North Curry. Unemployment is still over 10%. We continue to lose our younger citizens at an alarming rate. There doesn't seem to be much to be positive about economically.

However, there are a few, but bright, economic points such as:

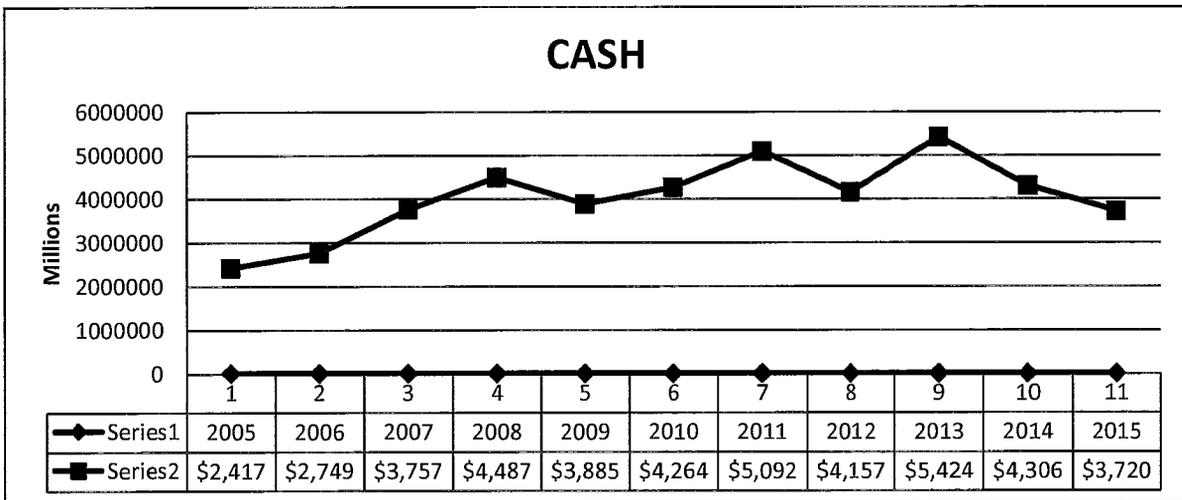
- Tourism continues to grow in Gold Beach and Central Curry:
  - Our Visitor Center greeted over 4700 visitors in the month of March—that is an all-time record for any month of any year
  - Our taxable room rent was up 38% over FY1112
  - Our hotel occupancy rate has increased 12% over FY 11-12
  - Travel Oregon continues to invest time and dollars in the Wild Rivers Coast regional brand
- After some initial bumps, the Curry Health District is on track to break ground on the new hospital tentatively the first week of May. This facility will ensure the economic vitality of Central Curry and mean more family wage jobs for Gold Beach
- New businesses, such as Arch Rock Brewery, are succeeding and making a name for themselves and for Gold Beach

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

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The City of Gold Beach continues to be fiscally responsible while still providing, in my opinion, the best public service to our 2255 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 in the state. 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. 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 2015-2016 Budget Document contains the following:

- The Budget Calendar
- The Budget Notice

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- 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, FY 14-15, and proposed FY 15-16
- The Administrative Indirect Cost Allocation spreadsheet
- Personnel summary by department and total FTE
- Revised 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 following adopted Business Plan (Goals) directly affects this budget document:  
At this time no changes in the financial policies have been made by the Council.

<b>GOAL 1: Achieve Fiscal Sustainability</b>				
<ul style="list-style-type: none"> <li>• Sufficient revenue to sustain City services at appropriate levels.</li> <li>• Provide competitive employee compensation.</li> <li>• Balanced revenue system that recognizes demands on City services by residents, businesses and visitors.</li> <li>• Stable, effective and accountable management.</li> <li>• Include sustainability considerations in purchasing decisions.</li> <li>• Encourage new private investment in the City.</li> <li>• Expedite implementation of approved development plans.</li> </ul>	1	Maintain yearly contingency of at least 5% and an unappropriated ending fund balance of a minimum of 15% in the General Fund operating budget.	CA	ONGOING
	2	Establish fiscal and budget policies for the City.	CA/CC	09/2010 03/2013
	3	Maximize long-term debt repayments.	CA	06/2011 ONGOING
	4	Improve and simplify financial reporting and monitoring. COMPLETED	CA	09/2010 COMPLETED
	5	Develop <del>five</del> -THREE year revenue/expenditure forecast.	CA	12/2010 03/2013
	6	BI-Annually review System Development Charges and update as needed.	CA/PWS	April annually ODD YEARS
	7	Review and update all fees annually.	CA	April annually
	8	Aggressively pursue grant funding.	CA	ONGOING
	9	Undertake comprehensive compensation and classification review and update City salary schedule. COMPLETED BUT REVISIT	CA	11/2010 REVISIT 11/2013
	10	Seek alternative energy solutions for City operations.	PWS	ONGOING

*(continued on next page)*

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<b>GOAL 4: A Safe Community</b>				
Adequately staffed, equipped and housed police and fire departments. Maintain streets in a safe/serviceable condition. Provide clean drinking water and compliant wastewater treatment. Improve personal/family preparedness.	1	Provide minimum 24/7 20/7 police coverage	PC	07/2013 ONGOING
	2	Provide for a community shelter as part of a multi-use community center	CA	07/2015
	3	Acquire and install emergency power generators.	PWS/CA	05/2011 CHECK
	4	Develop/update emergency plans & procedures COMPLETED BUT ONGOING	CA	07/2010 ONGOING
	5	Update and adopt hazard mitigation plan. COMPLETED BUT ONGOING	CA/ CC	09/2010 ONGOING
	6	Pursue streets/highway safety project funding.	CA/PWS	07/2010 ONGOING
	7	Pursue funding for bicycle/pedestrian improvements.	CA/PWS	07/2010 ONGOING
<b>GOAL 5: Complete Capital Projects and Identify Future Capital Needs</b>				
Complete approved capital projects in a timely and cost efficient manner. Provide infrastructure to support economic growth.	1	Complete new sewer plant	PWS/CA	03/2013 07/2013
	2	Evaluate and identify water projects.	PWS	06/2011 COMPLETED
	3	Complete funding and construction of 3 <sup>rd</sup> street sidewalks	CA/PWS	11/2011 ONGOING
	4	Evaluate possibility of relocating city facilities	CA/CC	07/2011 ONGOING
	5	Complete pavement management analysis.	PWS	07/2011 CHECK

	6	Improve project readiness to take advantage of federal/state funding opportunities	CA/PWS	Ongoing
<b>GOAL 6: Influence Economic Growth</b>				
Establish development policies and public improvements/standards that recognize economic trends. Secure needed resources. Establish policy that City is pro-growth.	1	Study annexation pros and cons INFO GATHERING AND WORKSHOPS	CC	01/2011 SUMMER 2012
	2	Pursue development of an urban renewal district. FORMED AGENCY	CC	09/2010 AGENCY FORMED 07/2010
	3	Participate in regional economic development activities; develop strategic partners.	CA	Ongoing
	4	Develop and regularly review/update infrastructure master plans and development standards.	PWS/CA	07/2011 ONGOING
	5	Develop plan for addressing downtown parking needs. TASK TO PLANNING COMMISSION	CA/ PLANNING COMM	05/2011 ONGOING

### FY 2013-2014/ FY 2014-2015/ FY 2015-2016 Comparison

The budget document is organized by fund type and was prepared in accordance with state Local Budget Law. Overall there is a 21% reduction in the *total* budget—this is largely due to the WWTP project drawing to a close.

*(comparison chart on next page)*

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*\*\$15K will most likely be moved from Building Reserve to the newly created Visitor Center Replacement Reserve*

FUND	FY 13-14	FY 14-15	FY 15-16	% DIFF FROM 1415	COMMENT
10-GENERAL	\$ 1,450,585	\$ 1,455,817	\$ 1,455,895	0.50%	NO REAL CHANGES
21-STREET	\$ 368,100	\$ 320,550	\$ 175,250	-45.00%	3RD ST SIDEWALK COMPLETE
24-PROMO	\$ 325,050	\$ 300,500	\$ 156,000	-48.00%	(-) BEG FUND BALANCE
51-STATE REVENUE SHARE	\$ 27,020	\$ 27,144	\$ 32,000	17.89%	NO REAL CHANGES
54-SPECIAL CITY ALLOT	\$ 78,630	\$ 50,072	\$ 600	-98.80%	3RD ST SIDEWALK COMPLETE
63-I&I	\$ 114,050	\$ 110,038	\$ 95,050	-13.62%	NO REAL CHANGES
65-WWTP CONSTRUCTION	\$ 3,444,095	\$ 3,384,665	\$ 2,244,150	-33.69%	FINISHING PROJECT
62-HWY 101 SEWER DEBT	\$ 1,107,134	\$ 221,625	\$ 236,050	6.51%	NO REAL CHANGES
22-WATER UTILITY	\$ 1,254,550	\$ 1,429,408	\$ 1,201,200	-15.96%	NO REAL CHANGES
23-SEWER UTILITY	\$ 964,150	\$ 936,100	\$ 756,100	-19.23%	NO REAL CHANGES
<b>RESERVE FUNDS</b>					
64-WATER	\$ 355,450	\$ 330,000	\$ 173,104	-47.54%	LOANS TO OTHER FUNDS
74-SEWER	\$ 1,617,400	\$ 1,508,381	\$ 1,363,560	-9.60%	NO REAL CHANGES
91-FLEET REPLACEMENT	\$ 61,025	\$ 50,004	\$ 44,000	-12.00%	NO REAL CHANGES
92-SELF INSURED	\$ 94,025	\$ 101,010	\$ 106,025	4.96%	NO REAL CHANGES
93-BUILDING	\$ 359,025	\$ 244,163	\$ 254,054	4.05%	PROPOSED CITY HALL REMODEL
94-FIRE TRUCK	\$ 446,700	\$ 440,800	\$ 152,200	-65.47%	FIRE TRUCK AND BLDG COMPLETE
95-PARKS	\$ 16,015	\$ 21,015	\$ 54,005	156.98%	BEQUEST
96-GENERAL	\$ 19,510	\$ 26,017	\$ 32,505	24.94%	NO REAL CHANGES
97-WATER DEPOSITS	\$ 166,004	\$ 177,839	\$ 226,708	27.48%	CLOSE LITTLE WATER CHECKING
98-CULVERT REPLACE	\$ 30,020	\$ 30,017	\$ 40,005	33.27%	NO REAL CHANGES
<b>TOTAL BUDGET</b>	<b>\$ 12,298,538</b>	<b>\$ 11,165,165</b>	<b>\$ 8,798,461</b>	<b>-21.20%</b>	

### **Ad Valorem and Local Option Levy Taxes**

The City's fixed property tax rate is \$2.336 per each \$1,000 of assessed value. The \$40K per year local option levy for the Fire Truck ended in November 2011. The City put the measure back on the ballot for November 2013 and 2014, but the measures failed by a slight margin both times. The measure is on the May 19<sup>th</sup> ballot. If the measure passes, the City will begin to receive levy monies this November.

### **Personnel**

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

From the City Business 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

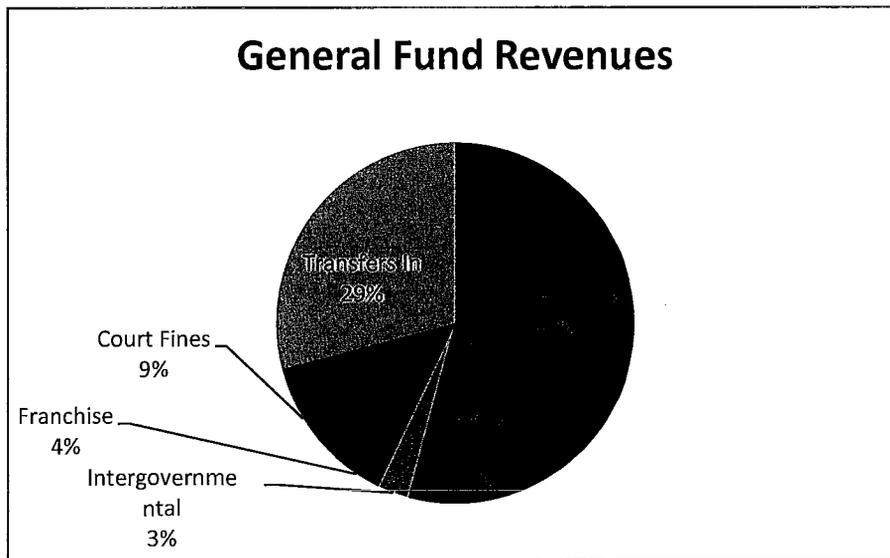
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Teamsters Union contract was negotiated, which was last fiscal year. At that time, I reanalyzed the salary schedule. The figures in the schedule were compiled from comparably sized cities, Curry County data, and Oregon State Employment Department data specific to Region 7 (Coos and Curry County). In the Public Works case, I also compared Region 6-Douglas and Region 8-Josephine and Jackson for comparables). For this fiscal year I am reorganizing the Admin & Finance Office, and the Municipal Court Clerk position will be eliminated, among other changes. 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 20.61 FTE, within 8 departments, are proposed for this fiscal year.

As part of the overall personnel budget, a 1.5% cost of living adjustment (COLA) was factored in at the CURRENT salary level (based on the Social Security Administration 1.7% COLA for calendar year 2015). As part of the Police Department union contract a 5% increase in base salaries was approved for fiscal year 2015-2016.

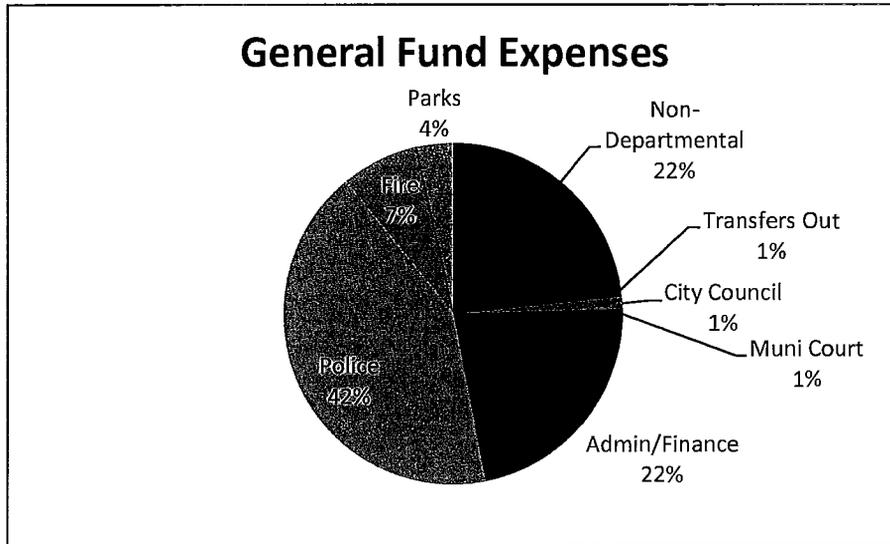
**General Fund**

Proposed General Fund Revenue by Type



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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 2015 has not been published as of this date. Prior to the end of FY 2014-2015 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 \$1.5 million in cash reserves within 10 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. The Council is proposing to create a new reserve fund for FY 2015-2016: Visitor Center Replacement Reserve.

In closing, it's my opinion we here in Curry County have been going through Hades from some time but as Sir Winston said—we need to keep going. We will do that and come out stronger on the other end, provided we are all pulling in the same direction: our citizens, ourselves, the other entities in Curry County—everyone. In order to do that we must follow the counsel of the late President Kennedy in his 1961 inaugural address:

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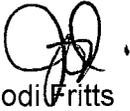
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*"...United there is little we cannot do in a host of cooperative ventures. Divided there is little we can do--for we dare not meet a powerful challenge at odds and split asunder."*

*"And so, my fellow Americans: ask not what your country can do for you--ask what you can do for your country."*

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 and for answering that call of President Kennedy—asking what you can do for your country by serving your fellow citizens here in Gold Beach.

Sincerely,



Jodi Fritts

City Administrator/Budget Officer

[jfritts@goldbeachoregon.gov](mailto:jfritts@goldbeachoregon.gov)

A public meeting of the Gold Beach City Council will be held on June 8, 2015, at 6:30PM at the Gold Beach Council Chambers, 29592 Ellensburg Ave, Gold Beach, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2015 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 8:00 a.m. and 5:00 p.m. or online at [www.goldbeachoregon.gov](http://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 Telephone: 541-247-7029 Email: [jfritts@goldbeachoregon.gov](mailto:jfritts@goldbeachoregon.gov)

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2013-2014	Adopted Budget This Year 2014-2015	Approved Budget Next Year 2015-2016
Beginning Fund Balance/Net Working Capital	5,111,203	5,191,951	3,990,967
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	2,081,200	2,288,697	2,141,304
Federal, State and all Other Grants, Gifts, Allocations and Donations	3,242,300	2,222,500	1,389,294
Revenue from Bonds and Other Debt	500	0	0
Interfund Transfers / Internal Service Reimbursements	1,652,184	1,247,082	1,068,396
All Other Resources Except Current Year Property Taxes	12,150	0	0
Current Year Property Taxes Estimated to be Received	500,000	510,000	570,000
<b>Total Resources</b>	<b>12,569,537</b>	<b>11,460,230</b>	<b>9,159,961</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	1,381,005	1,447,482	1,431,945
Materials and Services	1,389,600	1,473,135	1,362,550
Capital Outlay	2,557,700	2,936,000	1,856,000
Debt Service	1,197,768	620,268	620,268
Interfund Transfers	1,680,764	1,247,082	1,068,396
Contingencies	3,154,138	2,772,174	2,141,612
Special Payments	14,000	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	1,194,562	964,089	679,190
<b>Total Requirements</b>	<b>12,569,537</b>	<b>11,460,230</b>	<b>9,159,961</b>

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	\$271,695	\$278,845	282,800
Administration & Finance	4.50	4.50	4.50
FTE	\$40,250	\$33,530	8,095
Municipal Court	0.80	0.80	0.06
FTE	\$517,490	\$562,757	557,100
Police Department	7.00	7.00	7.00
FTE	\$28,100	\$29,150	39,300
Fire Department	0.50	0.50	0.50
FTE	\$36,573	\$40,500	41,300
Streets	0.50	0.50	0.50
FTE	\$88,665	\$94,115	88,850
Promotions	2.60	2.60	2.60
FTE	\$204,021	\$208,547	215,300
Water Utility	3.00	3.00	3.00
FTE	\$194,211	\$200,038	199,200
Sewer Utility	2.50	2.50	2.50
FTE	1,381,005	1,447,482	1,431,945
<b>Total Requirements</b>	<b>21.40</b>	<b>21.40</b>	<b>20.66</b>
<b>Total FTE</b>			

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING**  
 Budget Committee approved creation of new reserve fund: Visitor Center Building Reserve. May 19th voters approved a 7 year capital projects local option levy of \$60K per year for fire truck replacement. No other significant changes from prior year.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2013-2014	Rate or Amount Imposed This Year 2014-2015	Rate or Amount Approved Next Year 2015-2016
Permanent Rate Levy (rate limit 2.336 per \$1,000)	2.336	2.336	2.336
Local Option Levy	0	0	\$60,000
Levy For General Obligation Bonds	0	0	

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1,	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$9,758,000	\$0
<b>Total</b>	<b>\$9,758,000</b>	<b>\$0</b>

# Affidavit of Publication

STATE OF OREGON, COUNTY OF CURRY

I, **Karen LaCroix**, a citizen of the United States and a resident of the county aforesaid; I am over the age of eighteen years, and not party to or interested in the above-entitled matter. I am the principal clerk of the printer of

## Curry Coastal Pilot

a daily newspaper of general circulation, published in the aforesaid county and state as defined by ORS 193.010 and ORS 193.020, that NO.71099062

**Acct Name:** CITY OF GOLD BEACH

**Legal Description:**

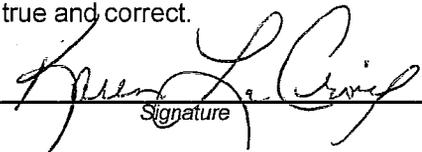
a printed copy of which is hereto affixed was published in each regular and entire issue of the said newspaper and not in any supplement thereof on the following dates, to wit:

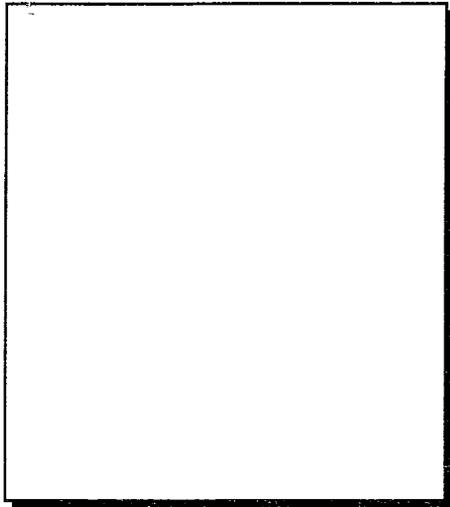
05/30/2015

06/03/2015

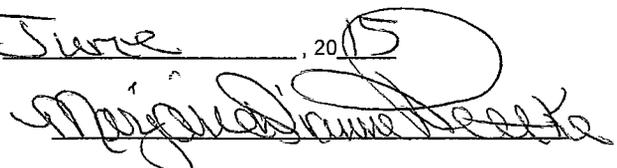
I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Dated at Brookings, Oregon, this 12 day of June, 2015.

  
Signature

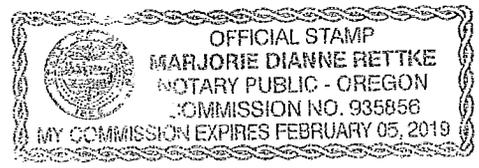


Subscribed and sworn to before me this 12  
day of June, 2015



Notary Public - Oregon

My commission expires: 02/05/19



00014

### AFFIDAVIT OF PUBLICATION

Filed \_\_\_\_\_

By \_\_\_\_\_

From the Office of \_\_\_\_\_

Attorney for \_\_\_\_\_

No. \_\_\_\_\_

In the \_\_\_\_\_ Court of the

STATE OF OREGON  
for the  
COUNTY OF CURRY

# Legal and Public Notice

FORM LB-1

## NOTICE OF BUDGET HEARING

A public meeting of the Gold Beach City Council will be held on June 8, 2015, at 6:30PM at the Gold Beach Council Chambers, 29592 Ellensburg Ave, Gold Beach, Oregon. 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 8:00 a.m. and 5:00 p.m. or online at [www.goldbeachoregon.gov](http://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 Telephone: 541-247-7079 Email: [jfritts@goldbeachoregon.gov](mailto:jfritts@goldbeachoregon.gov)

TOTAL OF ALL FUNDS	FINANCIAL SUMMARY - RESOURCES		
	Actual Amount 2013-2014	Adopted Budget This Year 2014-2015	Approved Budget Next Year 2015-2016
Beginning Fund Balance/Net Working Capital			
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	5,111,203	5,191,951	3,990,967
Federal, State and all Other Grants, Gifts, Allocations and Donations	2,081,200	2,288,697	2,141,304
Revenue from Bonds and Other Debt	3,212,300	2,222,500	1,389,294
Interfund Transfers / Internal Service Reimbursements	500	0	0
All Other Resources Except Current Year Property Taxes	1,652,184	1,247,082	1,068,396
Current Year Property Taxes Estimated to be Received	12,150	0	0
<b>Total Resources</b>	<b>12,569,537</b>	<b>11,460,230</b>	<b>9,159,961</b>

TOTAL OF ALL FUNDS	FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION		
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<b>Total Requirements</b>	<b>12,569,537</b>	<b>11,460,230</b>	<b>9,159,961</b>

Name of Organizational Unit or Program FTE for that unit or program.	FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM*		
	2013-2014	2014-2015	2015-2016
<b>Administration &amp; Finance</b>			
FTE	271,695	278,845	282,800
Municipal Court	4.50	4.50	4.50
FTE	40,250	33,530	8,095
Police Department	0.80	0.80	0.06
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Permanient Rate Levy (rate limit 2.336 per \$1,000)	2.336	2.336	2.336
Local Option Levy	0	0	560,000
Levy For General Obligation Bonds	0	0	0

LONG TERM DEBT	STATEMENT OF INDEBTEDNESS	
	Estimated Debt Outstanding on July 1,	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Borrowings	\$9,758,000	\$0
<b>Total</b>	<b>\$9,758,000</b>	<b>\$0</b>

Published: June 3, 2015  
 in the Curry County Reporter, Gold Beach, Oregon.

# Affidavit Of Publication

STATE OF OREGON

COUNTY OF CURRY } ss

I, Ruby Wagner .....

Being first duly sworn, depose and say that I  
Am the *Publisher* .....  
Of the Curry County Reporter, a newspaper of general  
circulation, as defined by sections  
193.010 and 193.020 O.R.S.; and published at  
Gold Beach in aforesaid county and state;

Notice of Budget Hearing of the Gold Beach City  
Council,

A copy of which is here annexed, was published  
In the entire issue of said newspaper for One  
( 1 ) successive and consecutive weeks IN  
The following issues:  
June 3, 2015

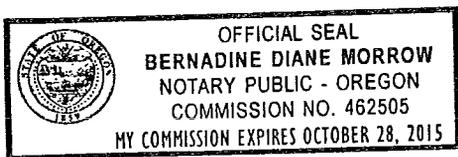
Signed.. Ruby Wagner .....  
By Ruby Wagner

Subscribed and sworn to before me this  
5 day of June ....., 2015.....

Bernadine Diane Morrow .....

Notary Public of Oregon

(My Commission expires Oct 28, 15.....)





**City of Gold Beach  
ADMINISTRATIVE INDIRECT COST ALLOCATION  
FISCAL YEAR 2015-2016**

INDIRECT COST TRANSFERS General Fund	Total	General		Street Tax		Hwy 101 Sewer		Water Utility		Sewer Utility	
		%	\$	%	\$	%	\$	%	\$	%	\$
Expenditures											
Audit Services	29,000	42%	12,180	4.0%	1,160	2.0%	580	28.0%	8,120	24.0%	6,960
Legal Services	40,000	63%	25,200	2.0%	800	0.0%	0	15.0%	6,000	20.0%	8,000
Insurance/Bonding	90,000	25%	22,500	4.0%	3,600	0.0%	0	27.0%	24,300	44.0%	39,600
PERS UAL	40,000	66%	26,284	2.8%	1,120	0.0%	0	17.1%	6,856	14.3%	5,712
Dues & Memberships	3,500	48%	1,680	4.0%	140	0.0%	0	24.0%	840	24.0%	840
Custodial City Hall	7,500	100%	7,500	0.0%	0	0.0%	0	0.0%	0	0.0%	0
Solid Waste City Hall	2,500	100%	2,500	0.0%	0	0.0%	0	0.0%	0	0.0%	0
Bank Fees	4,500	42%	1,890	4.0%	180	2.0%	90	26.0%	1,170	26.0%	1,170
Dispatch Services	35,000	98%	34,300	0.0%	0	0.0%	0	1.0%	350	1.0%	350
Electricity City Hall	9,000	42%	3,780	4.0%	360	2.0%	180	26.0%	2,340	26.0%	2,340
Telephone Communications	20,000	40%	8,000	4.0%	800	2.0%	400	27.0%	5,400	27.0%	5,400
IT Services and Replacement	16,000	42%	6,720	4.0%	640	2.0%	320	26.0%	4,160	26.0%	4,160
Postage	10,000	25%	2,500	1.0%	100	4.0%	400	35.0%	3,500	35.0%	3,500
Software Support	9,000	50%	4,500	0.0%	0	0.0%	0	25.0%	2,250	25.0%	2,250
GIS Fees	8,000	40%	3,200	4.0%	320	0.0%	0	28.0%	2,240	28.0%	2,240
Administration & Finance	317,300	36%	114,228	4.0%	12,692	2.0%	6,346	29.0%	92,017	29.0%	92,017
City Council	17,100	42%	7,182	4.0%	684	2.0%	342	26.0%	4,446	26.0%	4,446
<b>Total</b>	<b>658,400</b>		<b>284,144</b>		<b>22,596</b>		<b>8,658</b>		<b>163,989</b>		<b>178,985</b>

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

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 receipting, bookkeeping, payroll, utility billing and planning. The City Administrator is also part of this department.

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

City of Gold Beach  
PERSONNEL SUMMARY  
Fiscal Year 2015-2016

POSITION	FTE	SALARY
<b>ADMINISTRATION &amp; FINANCE</b>		
City Administrator (JF)	1.00	\$68,000
Admin Asst/Finance Clerk AP (MB)	1.00	\$32,900
Admin Asst/Finance Clerk UM (KH)	1.00	\$30,300
AA/FC Planner (CC)	1.00	\$40,000
AA/FC Support (DC)	0.50	\$13,000
<b>TOTAL</b>	<b>4.50</b>	<b>\$184,200</b>

POSITION	FTE	SALARY
<b>POLICE</b>		
Chief (DA)	1.00	\$72,900
Sergeant (TW)	1.00	\$56,000
Patrol Officer (Vacant)	1.00	\$40,400
Sr Patrol Officer (CK)	1.00	\$51,500
Patrol Officer (VH)	1.00	\$46,800
Patrol Officer (GS)	1.00	\$40,400
DME/Office Manager (GW)	1.00	\$44,000
<b>TOTAL</b>	<b>7.00</b>	<b>\$352,000</b>

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

POSITION	FTE	SALARY
<b>FIRE</b>		
Chief (BF)	0.25	\$10,000
Assistant Chief (ZA)	0.25	\$7,500
<b>TOTAL</b>	<b>0.50</b>	<b>\$17,500</b>

POSITION	FTE	SALARY
<b>WATER</b>		
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
<b>TOTAL</b>	<b>3.00</b>	<b>\$129,600</b>

POSITION	FTE	SALARY
<b>SEWER</b>		
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
<b>TOTAL</b>	<b>2.50</b>	<b>\$122,400</b>

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

POSITION	FTE	SALARY
<b>VISITOR CENTER</b>		
VC Manager (SD)	0.80	\$31,000
VC Staff (MP)	0.75	\$16,000
VC Staff (LE)	0.70	\$14,000
VC Staff	0.30	\$10,000
<b>TOTAL</b>	<b>2.55</b>	<b>\$71,000</b>

	FTE	Salary
Total General Fund Personnel	12.06	\$560,700
Total Public Works Personnel	6.00	\$274,500
Total Visitor Center Staff	2.55	\$71,000
<b>Total City Personnel</b>	<b>20.61</b>	<b>\$906,200</b>

City of Gold Beach  
SALARY SCHEDULE  
Fiscal Year 2015-2017

**PROPOSED FY 15-16 THROUGH FY 16-17 SALARY SCHEDULE**

POSITION	STEP				
<b>BUSINESS OFFICE &amp; VISITOR CENTER</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
ADMINISTRATIVE ASSISTANT/FINANCE CLERK <i>Accounts Payable/Receivable, Utilities, Payroll, &amp; 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
OFFICE SUPPORT/VISITOR CENTER SPECIALIST	\$ 11.23	\$ 11.45	\$ 11.80	\$ 12.27	\$ 12.88
VISITOR CENTER MANAGER	\$ 17.48	\$ 17.83	\$ 18.36	\$ 19.10	\$ 20.05
<b>PUBLIC WORKS</b>					
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**

**EFFECTIVE DATES: JULY 1, 2014 THRU JUNE 30, 2017**

	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



# **STATE LB FORMS**

**FORM LB-1**

**NOTICE OF BUDGET HEARING**

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Contact: Jodi Fritts, City Administrator

Telephone: 541-247-7029

Email: [jfritts@goldbeachoregon.gov](mailto:jfritts@goldbeachoregon.gov)

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2013-2014	Adopted Budget This Year 2014-2015	Approved Budget Next Year 2015-2016
Beginning Fund Balance/Net Working Capital	5,111,203	5,191,951	3,990,967
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Local Option Levy	0	0	\$60,000
Levy For General Obligation Bonds	0	0	

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$9,758,000	\$0
<b>Total</b>	<b>\$9,758,000</b>	<b>\$0</b>

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

# FORM LB-50 2015-2016

To assessor of Curry County

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

Check here if this is an amended form.

The City of Gold Beach has the responsibility and authority to place the following property tax, fee, charge, or assessment

District name

on the tax roll of Curry County. The property tax, fee, charge, or assessment is categorized as stated by this form.

County name

29592 Ellensburg Ave

Gold Beach

OR

97444

06/17/2015

Mailing address of district

City

State

ZIP code

Date submitted

Jodi Fritts

City Administrator

541-247-7029

jfritts@goldbeachoregon.gov

Contact person

Title

Daytime telephone number

Contact person e-mail address

**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	N/A
8. Estimated permanent rate limit for newly merged/consolidated district ..... 8	N/A

**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
Capital project 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 N/A		
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.)



# **LOCAL APPROPRIATIONS**

**RESOLUTION R1415-22**

**A RESOLUTION ADOPTING THE FISCAL YEAR 2015-2016 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 2015-2016, in the total of \$9,159,961 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, 2015, and for the purposes shown below are hereby appropriated:

**FUNDS REQUIRING A PROPERTY TAX TO BE LEVIED**

General Fund

City Council .....	\$17,100
Administration & Finance.....	\$317,300
Municipal Court.....	\$12,545
Police Department.....	\$623,450
Fire Department.....	\$109,400
Parks Department.....	\$52,400
Emergency Management .....	\$500
Non-Departmental .....	\$324,000
Transfers .....	\$21,500
Contingency.....	\$40,000
Total General Fund Appropriation .....	\$1,752,395

**FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED**

Street Tax Fund

Personnel Services.....	\$41,300
Materials and Services .....	\$51,550
Capital Outlay .....	\$10,000
Debt Service.....	\$29,000
Transfers .....	\$32,596
Contingencies.....	\$6,000
Special Payments.....	\$0
Total Street Tax Fund Appropriation .....	\$175,250

Community Promotion Fund

Personnel Services.....	\$88,850
Materials and Services .....	\$92,000
Capital Outlay .....	\$0
Debt Service.....	\$0

Transfers .....	\$0
Contingencies.....	\$25,150
Special Payments.....	\$0
Total Community Promotion Fund Appropriation .....	\$206,000

State Revenue Sharing Fund

Personnel Services.....	\$0
Materials and Services .....	\$0
Capital Outlay .....	\$0
Debt Service.....	\$0
Transfers .....	\$30,000
Expenditure Reserve .....	\$2,000
Special Payments.....	\$0
Total State Revenue Sharing Fund Appropriation..	\$32,000

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

I & I Correction Fund

Personnel Services.....	\$0
Materials and Services .....	\$0
Capital Outlay .....	\$60,000
Debt Service.....	\$0
Transfers .....	\$0
Contingencies.....	\$35,050
Special Payments.....	\$0
Total I & I Correction Fund Appropriation.....	\$95,050

WWTP Improvement Fund

Personnel Services.....	\$0
Materials and Services .....	\$0
Capital Outlay .....	\$1,150,000
Debt Service.....	\$0
Transfers .....	\$0
Contingencies.....	\$1,094,150
Special Payments.....	\$0
Total WWTP Improvement Fund Appropriation.....	\$2,244,150

HWY 101 Sewer Project Fund

Personnel Services.....	\$0
Materials and Services .....	\$0
Capital Outlay .....	\$0
Debt Service .....	\$90,268
Transfers .....	\$8,658
Contingencies.....	\$10,000
Special Payments.....	\$0
Total HWY 101 Sewer Project Fund Appropriation	\$236,050

Water Utility Fund

Personnel Services.....	\$215,300
Materials and Services .....	\$255,300
Capital Outlay .....	\$468,000
Debt Service .....	\$0
Transfers .....	\$181,657
Contingencies.....	\$50,000
Special Payments.....	\$0
Total Water Utility Fund Appropriation .....	\$1,201,200

Sewer Utility Fund

Personnel Services.....	\$199,200
Materials and Services .....	\$218,300
Capital Outlay .....	\$20,000
Debt Service .....	\$0
Transfers .....	\$184,985
Contingencies.....	\$32,000
Special Payments.....	\$0
Total Sewer Utility Fund Appropriation.....	\$756,100

Building Reserve Fund

Personnel Services.....	\$0
Materials and Services .....	\$0
Capital Outlay .....	\$100,000
Debt Service .....	\$0
Transfers .....	\$15,000
Expenditure Reserve.....	\$124,054
Special Payments.....	\$0
Total Building Reserve Fund Appropriation.....	\$254,054

Fleet Replacement Fund

Personnel Services.....	\$0
Materials and Services .....	\$0
Capital Outlay .....	\$38,000
Debt Service .....	\$0
Transfers .....	\$0

Expenditure Reserve .....	\$6,000
Special Payments .....	\$0
Total Fleet Replacement Fund Appropriation .....	\$44,000

Parks Reserve Fund

Personnel Services .....	\$0
Materials and Services .....	\$0
Capital Outlay .....	\$0
Debt Service .....	\$0
Transfers .....	\$0
Expenditure Reserve .....	\$54,005
Special Payments .....	\$0
Total Parks Reserve Fund Appropriation .....	\$54,005

Uninsured Damage/Unemployment Fund

Personnel Services .....	\$0
Materials and Services .....	\$11,000
Capital Outlay .....	\$0
Debt Service .....	\$0
Transfers .....	\$0
Expenditure Reserve .....	\$95,025
Special Payments .....	\$0
Total Uninsured Damage. Fund Appropriation .....	\$106,025

General Fund Reserve Fund

Personnel Services .....	\$0
Materials and Services .....	\$0
Capital Outlay .....	\$0
Debt Service .....	\$0
Transfers .....	\$0
Expenditure Reserve .....	\$32,505
Special Payments .....	\$0
Total General Fund Reserve Fund Appropriation...	\$32,505

Water Reserve Fund

Personnel Services .....	\$0
Materials and Services .....	\$0
Capital Outlay .....	\$0
Debt Service .....	\$0
Transfers .....	\$150,000
Expenditure Reserve .....	\$0
Special Payments .....	\$0
Total Water Reserve Fund Appropriation .....	\$173,104

Water Deposit Reserve Fund

Personnel Services .....	\$0
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Materials and Services .....	\$14,000
Capital Outlay .....	\$0
Debt Service .....	\$0
Transfers .....	\$0
Expenditure Reserve .....	\$212,708
Special Payments .....	\$0
Total Water Deposit Reserve Fund Appropriation ..	\$226,708

Sewer Reserve Fund

Personnel Services .....	\$0
Materials and Services .....	\$150,000
Capital Outlay .....	\$0
Debt Service .....	\$501,000
Transfers .....	\$444,000
Expenditure Reserve .....	\$268,560
Special Payments .....	\$0
Total Sewer Reserve Fund Appropriation .....	\$1,363,560

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 .....	\$152,200

Culvert Replacement Reserve Fund

Personnel Services .....	\$0
Materials and Services .....	\$0
Capital Outlay .....	\$0
Debt Service .....	\$0
Transfers .....	\$0
Expenditure Reserve .....	\$40,005
Special Payments .....	\$0
Total Culvert Reserve Fund Appropriation .....	\$40,005

NEW\* 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

TOTAL APPROPRIATIONS (all funds) ..... \$6,339,159  
TOTAL UNAPPROPRIATED & RESERVES (all funds)        \$2,820,802  
TOTAL ADOPTED BUDGET ..... \$9,159,961

**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:

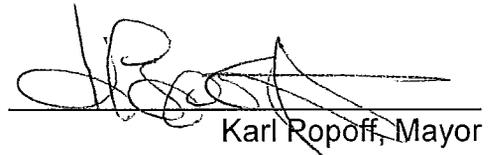
1. At the rate of \$2.336 per \$1,000 of assessed value of operations.
2. In the amount of \$60,000 for the local option capital projects levy tax (Ballot Measure 8-82, approved by city voters, May 19, 2015).

These taxes are hereby imposed and categorized for tax year 2015-2016 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 8<sup>th</sup> day of June, 2015.

  
Karl Popoff, Mayor

ATTEST:

  
Candy Cronberger, City Recorder

**RESOLUTION R1415-21**

**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 27<sup>th</sup>, 2015, giving, citizens the opportunity to provide written and oral comment to the authority responsible for approving the proposed city budget on the possible use of State Revenue Sharing distribution to the City of Gold Beach; and

**WHEREAS:** Pursuant to ORS 221.770, a public hearing was held before the City of Gold Beach City Council on June 8, 2015, 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 2015-2016 pursuant to ORS 221.770.

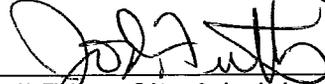
Passed by the City Council of the City of Gold Beach, County of Curry, State of Oregon, this 8<sup>th</sup> day of June 2015.

  
Karl Popoff, Mayor

ATTEST:

  
Candy Cronberger, City Recorder

I certify that a public hearing before the Budget Committee of the City of Gold Beach was held on April 27, 2015, and a public hearing before the City of Gold Beach City Council was held on June 8, 2015, giving citizens an opportunity to comment on use of State Revenue Sharing.

  
Jodi Fritts, City Administrator/Budget Officer

## RESOLUTION R1415-19

### A RESOLUTION SETTING THE PURPOSE AND REVIEW TIMES FOR MUNICIPAL RESERVE FUNDS AND REPEALING RESOLUTION R1314-21 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 2015-2016:

#### **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 fund shall be reviewed in May 2018*

**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 affirmed by Resolution R1213-08. *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 affirmed by Resolution R1213-08.

*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 affirmed by Resolution R1213-08.

*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 affirmed by Resolution R1213-08.

*This fund shall be reviewed in May 2017*

### **Vehicle Damage, 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 and R1213-18.

*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 Resolution R1213-18.

*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; reaffirmed by R1011-41, R1112-39, and R1213-18..

*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, reaffirmed by Resolution R0910-30, R1011-41, R1112-39, and R1213-18.

*This fund shall be reviewed in May 2016*

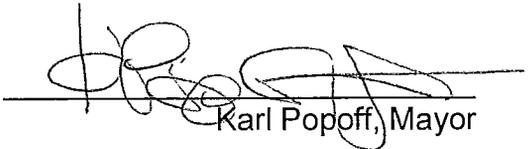
**Water Reserve Fund**

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; reaffirmed by R1011-41, R1112-39, and R1213-18.

*This fund shall be reviewed in May 2016*

PASSED BY THE CITY COUNCIL OF THE CITY OF GOLD BEACH, COUNTY OF CURRY, STATE OF OREGON, and EFFECTIVE THIS 8<sup>th</sup> DAY OF JUNE 2015.

  
Karl Popoff, Mayor

ATTEST:

  
Candy Cronberger, City Recorder



# **BUDGET DETAIL**

# 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.

### **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:*

10-40-220 Insurance and Bonding: Increased this year based on CIS estimates for FY 15-16.

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:*

Personnel changes proposed for this FY.

**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, and public records repository.

*BUDGET COMMENTS:*

Last year the salary schedule was updated through 2017. A revised schedule is proposed for adoption this year. No changes in salary ranges are proposed but a revision of duties in the A&F necessitated the proposed schedule change. All of the office position will now be Administrative Assistant/Finance Clerk, with sub-specialties (AP/AR, Utilities, Payroll, etc). This restructuring more accurately reflects the functions of the front office.

**Overall (all funds with personnel) a 1.5% COLA is proposed based on the Social Security COLA of 1.7% for 2015.**

**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. We currently have one vacant officer position. This position will be filled within the next few months.

*BUDGET COMMENTS:*

Salaries reflect a 5% increase per union negotiations.

A change in the Workers Comp billing resulted in a reduced charge for Police and an increase in Fire.

**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:*

A change in the Workers Comp billing resulted in a reduced charge for Police and an increase in Fire.

**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:*

No major changes proposed.

## FUND REVENUE & EXPENDITURE SUMMARY

	GENERAL FUND
<b>Beginning Fund Balance</b>	454,367
<b>Revenues</b>	923,800
<b>Trans In Other Funds</b>	374,228
<b>Total Resources</b>	<b>1,752,395</b>
<b>Personnel</b>	887,295
<b>Materials &amp; Services</b>	569,400
<b>Capital Outlay</b>	10,000
<b>Debt Services</b>	0
<b>Special Payments</b>	0
<b>Transfers Out Other Funds</b>	21,500
<b>Total Expenditures</b>	<b>1,488,195</b>
<b>Contingency &amp; Reserves (5% of REQ)</b>	40,000
<b>Ending Fund Balance (15% of REQ)</b>	224,200
<b>Total Expenditures &amp; Requirements</b>	<b>1,752,395</b>
<b>% Ending Fund Bal</b>	<b>15%</b>
<b>% Contingency</b>	<b>3%</b>

GENERAL SUB-FUND TOTALS	
Non-Departmental	324,000
City Council	17,100
Admin/Finance	317,300
Municipal Court	12,545
Police Department	623,450
Fire Department	109,400
Parks Department	52,400
Emergency Mgt Serv	500
<b>TOTAL</b>	<b>1,456,695</b>

Account Number	Account Title	2012-13 Prior year 2 Actual	2013-14 Prior year Actual	2014-15 Current year Budget	2015-16 Future year Proposed Budget	2015-16 Future year Approved Budget	2015-16 Future year Budget
<b>GENERAL FUND</b>							
<b>PROPERTY TAXES</b>							
10-31-201	CURRENT YEAR TAXES	476,065.34	488,135.00	485,000.00	485,000.00	485,000.00	485,000.00
10-31-202	PRIOR YEAR TAXES	30,507.49	24,893.80	25,000.00	25,000.00	25,000.00	25,000.00
	<b>Total PROPERTY TAXES:</b>	<b>506,572.83</b>	<b>513,028.80</b>	<b>510,000.00</b>	<b>510,000.00</b>	<b>510,000.00</b>	<b>510,000.00</b>
<b>FEES AND PERMITS</b>							
10-32-110	LIQUOR LICENSE FEES	1,835.00	1,540.00	1,500.00	1,500.00	1,500.00	1,500.00
10-32-120	SOCIAL GAMES FEE	100.00	.00	.00	.00	.00	.00
10-32-140	ROOM TAX GEN 20%	54,022.18	64,721.86	60,000.00	60,000.00	60,000.00	60,000.00
10-32-150	BUSINESS LICENSE FEE	47,614.00	42,727.00	40,000.00	40,000.00	40,000.00	40,000.00
10-32-160	PLANNING FEES	3,747.50	2,125.00	500.00	1,500.00	1,500.00	1,500.00
10-32-170	SIGN PERMIT FEES	226.62	311.25	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
	<b>Total FEES AND PERMITS:</b>	<b>192,245.30</b>	<b>196,125.11</b>	<b>187,000.00</b>	<b>188,000.00</b>	<b>188,000.00</b>	<b>188,000.00</b>
<b>INTERGOVERNMENTAL</b>							
10-33-101	STATE CIGARETTE TAX	2,925.66	3,101.31	3,000.00	3,000.00	3,000.00	3,000.00
10-33-102	STATE LIQUOR TAX	30,246.84	31,893.12	25,000.00	30,000.00	30,000.00	30,000.00
10-33-155	SEATBELT OT GRANT	2,295.00	.00	.00	.00	.00	.00
10-33-165	DLCD GRANT	4,500.00	5,500.00	4,500.00	4,500.00	4,500.00	4,500.00
10-33-175	DUII OT GRANT	688.05	.00	.00	.00	.00	.00
	<b>Total INTERGOVERNMENTAL:</b>	<b>40,655.55</b>	<b>40,494.43</b>	<b>32,500.00</b>	<b>37,500.00</b>	<b>37,500.00</b>	<b>37,500.00</b>
<b>FRANCHISE FEES</b>							
10-34-201	TELEPHONE FRANCHISE	14,676.26	15,540.55	13,000.00	15,000.00	15,000.00	15,000.00
10-34-202	TELEVISION FRANCHISE	23,873.18	24,766.91	25,000.00	25,000.00	25,000.00	25,000.00
10-34-221	GARBAGE FRANCHISE	19,880.94	17,667.25	17,000.00	17,000.00	17,000.00	17,000.00
	<b>Total FRANCHISE FEES:</b>	<b>58,430.38</b>	<b>57,974.71</b>	<b>55,000.00</b>	<b>57,000.00</b>	<b>57,000.00</b>	<b>57,000.00</b>
<b>FINES AND FORFEITURES</b>							
10-35-100	MUNI COURT TURNOVER	88,882.77	141,171.32	120,000.00	120,000.00	120,000.00	120,000.00
10-35-110	CIRCUIT COURT FINES	3,582.28	810.82	1,500.00	1,000.00	1,000.00	1,000.00
	<b>Total FINES AND FORFEITURES:</b>	<b>92,465.05</b>	<b>141,982.14</b>	<b>121,500.00</b>	<b>121,000.00</b>	<b>121,000.00</b>	<b>121,000.00</b>
<b>MISCELLANEOUS REVENUE</b>							
10-36-100	INTEREST	292.31	78.91	100.00	100.00	100.00	100.00
10-36-110	MISC RECEIPTS	30,794.76	15,467.00	66,529.91	10,000.00	10,000.00	10,000.00
10-36-120	FORD FOUNDATION CLA	2,541.95	.00	.00	.00	.00	.00
10-36-160	PD DONATIONS	201.00	100.00	200.00	200.00	200.00	200.00
	<b>Total MISCELLANEOUS REVENUE:</b>	<b>33,830.02</b>	<b>15,645.91</b>	<b>66,829.91</b>	<b>10,300.00</b>	<b>10,300.00</b>	<b>10,300.00</b>
<b>TRANSFERS IN</b>							
10-39-100	STREETS INDIRECT	18,628.00	20,396.00	21,821.00	22,596.00	22,596.00	22,596.00
10-39-140	WATER INDIRECT	132,208.00	143,034.00	152,267.00	163,989.00	163,989.00	163,989.00
10-39-150	SEWER INDIRECT	138,608.00	148,147.00	152,003.00	178,985.00	178,985.00	178,985.00
10-39-170	HWY 101 SEWER	7,822.00	8,107.00	8,491.00	8,658.00	8,658.00	8,658.00
10-39-180	TRANS IN BLDG RESERV	10,003.00	.00	.00	.00	.00	.00

Account Number	Account Title	2012-13 Prior year 2 Actual	2013-14 Prior year Actual	2014-15 Current year Budget	2015-16 Future year Proposed Budget	2015-16 Future year Approved Budget	2015-16 Future year Budget
Total TRANSFERS IN:		307,269.00	319,684.00	334,582.00	374,228.00	374,228.00	374,228.00
<b>NON -DEPARTMENTAL</b>							
<b>MATERIALS AND SERVICES</b>							
10-40-215	CO GIS FEE	156.00	7,000.00	8,000.00	8,000.00	8,000.00	8,000.00
10-40-220	INSURANCE & BONDING	33,722.56	68,726.46	79,000.00	90,000.00	90,000.00	90,000.00
10-40-225	PERS UAL	.00	38,699.67	40,000.00	40,000.00	40,000.00	40,000.00
10-40-240	SOFTWARE SUPPORT	11,492.50	7,150.00	8,400.00	9,000.00	9,000.00	9,000.00
10-40-241	IT SERVICES	.00	14,586.09	16,000.00	16,000.00	16,000.00	16,000.00
10-40-242	POSTAGE	9,781.17	9,435.35	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	3,352.72	7,040.86	4,000.00	4,500.00	4,500.00	4,500.00
10-40-260	LEGAL SERVICES	27,200.00	45,436.25	40,000.00	40,000.00	40,000.00	40,000.00
10-40-262	AUDIT SERVICES	24,639.00	24,875.00	28,000.00	29,000.00	29,000.00	29,000.00
10-40-270	ELECTRICITY	8,911.84	7,534.57	9,000.00	9,000.00	9,000.00	9,000.00
10-40-272	DUES & MEMBERSHIPS	2,892.30	3,743.34	3,500.00	3,500.00	3,500.00	3,500.00
10-40-275	SOLID WASTE SERVICES	4,435.51	2,137.58	2,500.00	2,500.00	2,500.00	2,500.00
10-40-277	CITY HALL CUSTODIAL	8,097.37	8,308.43	7,500.00	7,500.00	7,500.00	7,500.00
10-40-280	PHONE & INTERNET	35,773.91	21,315.86	18,000.00	20,000.00	20,000.00	20,000.00
Total MATERIALS AND SERVICES:		205,454.88	300,989.46	308,900.00	324,000.00	324,000.00	324,000.00
<b>CONTINGENCY &amp; RESERVES</b>							
10-40-415	CONTINGENCY	.00	.00	70,000.00	.00	40,000.00	40,000.00
Total CONTINGENCY & RESERVES:		.00	.00	70,000.00	.00	40,000.00	40,000.00
<b>CAPITAL OUTLAY</b>							
10-40-510	NEW SERVER & LICENSI	.00	9,927.41	.00	10,000.00	10,000.00	10,000.00
Total CAPITAL OUTLAY:		.00	9,927.41	.00	10,000.00	10,000.00	10,000.00
<b>TRANSFERS OUT</b>							
10-40-710	TRANS OUT BLDG RESE	.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
10-40-711	TRANS OUT NONINSURE	7,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
10-40-714	TRANS OUT PARKS RES	5,000.00	5,000.00	33,264.95	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
10-40-716	FLEET REPLACE TRANS	21,000.00	.00	.00	.00	.00	.00
10-40-717	GEN FUND TRANS TO TR	.00	2,539.65	.00	.00	.00	.00
Total TRANSFERS OUT:		39,500.00	24,039.65	49,764.95	21,500.00	21,500.00	21,500.00
Total NON -DEPARTMENTAL:		244,954.88	334,956.52	428,664.95	355,500.00	395,500.00	395,500.00
<b>CITY COUNCIL</b>							
<b>MATERIALS AND SERVICES</b>							
10-41-210	DUES/FEES/PRINTING	186.00	7.50	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	5,490.00	5,693.00	5,700.00	5,700.00	5,700.00	5,700.00
10-41-230	WORKERS COMP	.00	40.00	65.00	80.00	80.00	80.00
10-41-231	COUNCIL TRAVEL	3,093.90	4,112.17	6,000.00	6,000.00	6,000.00	6,000.00
10-41-235	MAYOR TRAVEL	1,658.30	3,150.15	2,100.00	2,100.00	2,500.00	2,500.00
10-41-245	SUPPLIES	1,778.72	1,702.61	1,800.00	1,800.00	1,400.00	1,400.00

Account Number	Account Title	2012-13 Prior year 2 Actual	2013-14 Prior year Actual	2014-15 Current year Budget	2015-16 Future year Proposed Budget	2015-16 Future year Approved Budget	2015-16 Future year Budget
Total MATERIALS AND SERVICES:		13,406.92	15,905.43	17,085.00	17,100.00	17,100.00	17,100.00
Total CITY COUNCIL:		13,406.92	15,905.43	17,085.00	17,100.00	17,100.00	17,100.00
<b>MUNICIPAL COURT</b>							
<b>PERSONNEL SERVICES</b>							
10-42-111	MUNI COURT JUDGE	4,524.50	3,493.25	7,000.00	7,000.00	7,000.00	7,000.00
10-42-112	MUNI COURT CLERK	23,476.72	24,497.91	24,000.00	.00	.00	.00
10-42-130	PERS	.00	2,700.00	.00	.00	.00	.00
10-42-131	FICA	2,877.77	2,137.87	2,450.00	1,000.00	1,000.00	1,000.00
10-42-132	WORKERS COMP	33.77	78.64	80.00	95.00	95.00	95.00
10-42-133	MEDICAL INSURANCE	2,017.87	3,848.84	.00	.00	.00	.00
Total PERSONNEL SERVICES:		32,930.63	36,756.51	33,530.00	8,095.00	8,095.00	8,095.00
<b>MATERIALS AND SERVICES</b>							
10-42-210	DUES/PRINTING/FILING	370.00	295.00	500.00	500.00	500.00	500.00
10-42-215	UNIFORMS	.00	20.00	250.00	200.00	200.00	200.00
10-42-230	TRAVEL/TRAINING	1,695.78	2,333.86	3,000.00	2,500.00	2,500.00	2,500.00
10-42-240	OFFICE SUPPLIES & EQ	995.26	272.70	1,000.00	750.00	750.00	750.00
10-42-285	BANK FEES	393.64	.00	.00	.00	.00	.00
10-42-290	CONTRACT SERVICES	628.00	348.00	500.00	500.00	500.00	500.00
Total MATERIALS AND SERVICES:		4,082.68	3,269.56	5,250.00	4,450.00	4,450.00	4,450.00
Total MUNICIPAL COURT:		37,013.31	40,026.07	38,780.00	12,545.00	12,545.00	12,545.00
<b>CITY MANAGEMENT</b>							
<b>PERSONNEL SERVICES</b>							
10-43-111	ADMIN ASST AP	30,620.40	31,409.07	32,407.00	32,900.00	32,900.00	32,900.00
10-43-112	ADMIN ASST UM	30,812.51	30,639.93	31,159.00	30,300.00	30,300.00	30,300.00
10-43-113	ADMIN ASST PLANNER	38,401.67	38,812.80	39,395.00	40,000.00	40,000.00	40,000.00
10-43-114	CITY ADMINISTRATOR	65,440.00	66,686.74	67,094.00	68,000.00	68,000.00	68,000.00
10-43-118	ADMIN ASST SUPPORT	5,888.61	10,834.61	12,300.00	13,000.00	13,000.00	13,000.00
10-43-130	PERS	22,812.95	24,062.42	25,250.00	26,000.00	26,000.00	26,000.00
10-43-131	FICA	13,503.45	13,380.15	14,590.00	15,700.00	15,700.00	15,700.00
10-43-132	WORKERS COMP	156.63	955.23	1,000.00	1,000.00	1,000.00	1,000.00
10-43-133	MEDICAL INSURANCE	55,087.88	53,863.49	55,000.00	55,000.00	55,000.00	55,000.00
10-43-134	LIFE/LTD INSURANCE	708.56	862.10	650.00	900.00	900.00	900.00
10-43-135	PERS UAL COSTS	10,862.56	.00	.00	.00	.00	.00
Total PERSONNEL SERVICES:		274,295.22	271,506.54	278,845.00	282,800.00	282,800.00	282,800.00
<b>MATERIALS AND SERVICES</b>							
10-43-205	PLANNING EXPENSES	2,789.10	3,424.17	3,500.00	3,500.00	3,500.00	3,500.00
10-43-210	DUES/SUBS/PRINTING	2,613.74	2,175.29	2,000.00	2,000.00	2,000.00	2,000.00
10-43-230	TRAVEL & TRAINING	6,808.18	5,422.54	5,500.00	5,500.00	5,500.00	5,500.00
10-43-240	OFFICE SUPPLIES/EQUI	8,291.94	6,624.45	7,000.00	7,000.00	7,000.00	7,000.00
10-43-246	URBAN RENEWAL	18,689.92	5,305.22	.00	.00	.00	.00
10-43-250	EQUIPMENT O & M	3,482.44	2,613.92	4,000.00	4,000.00	4,000.00	4,000.00
10-43-255	TOWING FEES	89.68	.00	500.00	500.00	500.00	500.00
10-43-265	BUILDINGS & GROUNDS	3,194.98	2,708.46	4,000.00	4,000.00	4,000.00	4,000.00
10-43-285	MISC EXPENSES	2,035.00	.00	.00	.00	.00	.00
10-43-295	CONTRACT SERVICES	18,590.25	9,871.67	8,000.00	8,000.00	8,000.00	8,000.00

Account Number	Account Title	2012-13 Prior year 2 Actual	2013-14 Prior year Actual	2014-15 Current year Budget	2015-16 Future year Proposed Budget	2015-16 Future year Approved Budget	2015-16 Future year Budget
Total MATERIALS AND SERVICES:		66,585.23	38,145.72	34,500.00	34,500.00	34,500.00	34,500.00
Total CITY MANAGEMENT:		340,880.45	309,652.26	313,345.00	317,300.00	317,300.00	317,300.00
<b>POLICE DEPARTMENT</b>							
<b>PERSONNEL SERVICES</b>							
10-54-110	CHIEF 301	66,931.10	65,158.89	71,740.00	72,900.00	72,900.00	72,900.00
10-54-111	OFFICER (304) VH	42,503.38	43,696.75	44,495.00	46,800.00	46,800.00	46,800.00
10-54-112	SR OFFICER (303) CK	48,669.88	48,291.14	49,053.00	51,500.00	51,500.00	51,500.00
10-54-114	OFFICER VACANT	58,356.05	57,418.21	57,325.00	40,400.00	40,400.00	40,400.00
10-54-116	DME/OFFICE MGR	38,032.22	38,938.76	41,912.00	44,000.00	44,000.00	44,000.00
10-54-117	OT-CITY	7,933.29	9,595.44	7,000.00	8,000.00	8,000.00	8,000.00
10-54-118	ME DIFFERENTIAL	.00	793.60	.00	.00	.00	.00
10-54-120	OFFICER (305) GS	37,114.31	40,661.29	40,352.00	40,400.00	40,400.00	40,400.00
10-54-121	SERGEANT (302) TW	41,127.16	44,436.27	51,980.00	56,000.00	56,000.00	56,000.00
10-54-130	PERS	47,320.69	51,176.00	51,000.00	55,000.00	55,000.00	55,000.00
10-54-131	FICA	25,698.43	25,523.27	28,900.00	29,500.00	29,500.00	29,500.00
10-54-132	CIS WORK COMP	22,503.41	26,166.90	29,000.00	19,000.00	19,000.00	19,000.00
10-54-133	MEDICAL INSURANCE	91,605.41	88,347.04	88,500.00	92,000.00	92,000.00	92,000.00
10-54-134	LIFE & LTD INSURANCE	1,669.00	1,474.96	1,500.00	1,600.00	1,600.00	1,600.00
10-54-135	PERS UAL COSTS	17,571.99	.00	.00	.00	.00	.00
Total PERSONNEL SERVICES:		547,036.32	541,678.52	562,757.00	557,100.00	557,100.00	557,100.00
<b>MATERIALS AND SERVICES</b>							
10-54-210	DUES/PRINTING/FILING	1,634.71	1,250.78	2,200.00	1,900.00	1,900.00	1,900.00
10-54-230	TRAVEL & TRAINING	5,124.17	5,803.83	6,500.00	6,500.00	6,500.00	6,500.00
10-54-240	OFFICE SUPPLIES & EQ	4,444.42	6,039.57	6,000.00	6,000.00	6,000.00	6,000.00
10-54-245	INVESTIGATIONS	778.26	15.00	1,000.00	750.00	750.00	750.00
10-54-250	EQUIPMENT O & M	8,303.24	9,366.99	11,500.00	11,500.00	11,500.00	11,500.00
10-54-260	AMMO	6,640.09	2,380.18	3,500.00	5,000.00	5,000.00	5,000.00
10-54-265	BUILDING & GROUNDS	372.19	.00	600.00	.00	.00	.00
10-54-285	FUEL	17,311.84	21,866.37	22,000.00	22,000.00	22,000.00	22,000.00
10-54-290	CMI SYSTEM - ALL FEES	2,124.00	1,952.82	3,500.00	3,500.00	3,500.00	3,500.00
10-54-293	UNIFORMS	5,138.20	2,748.08	3,000.00	4,000.00	4,000.00	4,000.00
10-54-294	MISC PD DON EXPS	30.67	168.79	200.00	200.00	200.00	200.00
10-54-295	CONTRACT SERVICES	3,500.00	1,503.99	2,000.00	2,000.00	2,000.00	2,000.00
10-54-298	LEXIPOL ANNUAL FEE	2,950.00	2,950.00	1,500.00	3,000.00	3,000.00	3,000.00
Total MATERIALS AND SERVICES:		58,351.79	56,046.40	63,500.00	66,350.00	66,350.00	66,350.00
Total POLICE DEPARTMENT:		605,388.11	597,724.92	626,257.00	623,450.00	623,450.00	623,450.00
<b>FIRE DEPARTMENT</b>							
<b>PERSONNEL SERVICES</b>							
10-55-110	FIRE CHIEF	9,833.02	10,049.16	9,850.00	10,000.00	10,000.00	10,000.00
10-55-111	ASST FIRE CHIEF	6,969.04	7,099.21	7,325.00	7,500.00	7,500.00	7,500.00
10-55-131	FICA	1,285.56	1,309.68	1,375.00	1,500.00	1,500.00	1,500.00
10-55-132	WORKERS COMP	7,197.79	8,806.72	9,000.00	19,500.00	19,500.00	19,500.00
10-55-134	LIFE INSURANCE	268.81	544.47	1,600.00	.00	800.00	800.00
Total PERSONNEL SERVICES:		25,554.22	27,809.24	29,150.00	38,500.00	39,300.00	39,300.00
<b>MATERIALS AND SERVICES</b>							
10-55-210	DUES/PRINTING/FILING	368.00	416.00	400.00	400.00	400.00	400.00

Account Number	Account Title	2012-13 Prior year 2 Actual	2013-14 Prior year Actual	2014-15 Current year Budget	2015-16 Future year Proposed Budget	2015-16 Future year Approved Budget	2015-16 Future year Budget
10-55-215	FIRE ASSOCIATION	9,244.24	15,804.00	24,000.00	25,000.00	25,000.00	25,000.00
10-55-230	TRAVEL & TRAINING	1,775.93	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
10-55-240	OFFICE SUPPLIES	161.92	17.98	300.00	300.00	300.00	300.00
10-55-245	GBWFD FIRE EXPENSES	18,748.50	13,392.63	18,700.00	18,700.00	18,700.00	18,700.00
10-55-250	EQUIPMENT O & M	5,495.82	5,289.89	6,000.00	6,000.00	6,000.00	6,000.00
10-55-252	SMALL TOOLS & EQUIPM	2,651.01	1,458.94	2,500.00	2,500.00	2,500.00	2,500.00
10-55-280	TELEPHONE	1,576.32	.00	.00	.00	.00	.00
10-55-285	FUEL	719.45	1,073.56	1,000.00	1,200.00	1,200.00	1,200.00
10-55-295	CONTRACT SERVICES	4,864.16	6,309.08	6,500.00	6,500.00	6,500.00	6,500.00
10-55-298	PP EQUIPMENT	4,848.23	7,327.30	8,000.00	8,000.00	8,000.00	8,000.00
Total MATERIALS AND SERVICES:		50,453.58	52,589.38	68,900.00	70,100.00	70,100.00	70,100.00
Total FIRE DEPARTMENT:		76,007.80	80,398.62	98,050.00	108,600.00	109,400.00	109,400.00
<b>EMERGENCY MANAGEMENT SERVICES</b>							
<b>MATERIALS AND SERVICES</b>							
10-58-240	SUPPLIES/CUSTODIAL	.00	500.00	500.00	500.00	500.00	500.00
10-58-260	FORD FOUNDATION EXP	2.30	.00	.00	.00	.00	.00
Total MATERIALS AND SERVICES:		2.30	500.00	500.00	500.00	500.00	500.00
Total EMERGENCY MANAGEMENT SERVICES:		2.30	500.00	500.00	500.00	500.00	500.00
<b>PARKS DEPARTMENT</b>							
<b>MATERIALS AND SERVICES</b>							
10-64-210	DUES/PRINTING/FILING	.00	12.19	28,364.96	100.00	100.00	100.00
10-64-240	SUPPLIES & EQUIPMENT	.00	230.43	500.00	500.00	500.00	500.00
10-64-250	EQUIPMENT O & M	42.75	531.03	800.00	800.00	800.00	800.00
10-64-252	SMALL TOOLS/EQUIP	44.98	421.87	500.00	500.00	500.00	500.00
10-64-265	BUILDING & GROUNDS	6,304.30	8,675.87	7,500.00	12,000.00	12,000.00	12,000.00
10-64-270	ELECTRICITY	931.82	879.31	1,000.00	2,000.00	2,000.00	2,000.00
10-64-275	GARBAGE	2,659.93	3,566.87	4,500.00	4,500.00	4,500.00	4,500.00
10-64-291	BUFFINGTON CONTRAC	30,785.00	30,892.50	30,000.00	32,000.00	32,000.00	32,000.00
Total MATERIALS AND SERVICES:		40,768.78	45,210.07	73,164.96	52,400.00	52,400.00	52,400.00
<b>CAPITAL OUTLAY</b>							
10-64-540	PARK CAPITAL OUTLAY	.00	19,617.00	8,000.00	.00	.00	.00
10-64-550	EAST BATHROOM RERO	7,775.81	.00	.00	.00	.00	.00
Total CAPITAL OUTLAY:		7,775.81	19,617.00	8,000.00	.00	.00	.00
Total PARKS DEPARTMENT:		48,544.59	64,827.07	81,164.96	52,400.00	52,400.00	52,400.00
GENERAL FUND Revenue Total:		1,231,468.13	1,284,935.10	1,307,411.91	1,298,028.00	1,298,028.00	1,298,028.00
GENERAL FUND Expenditure Total:		1,366,198.36	1,443,990.89	1,603,846.91	1,487,395.00	1,528,195.00	1,528,195.00
Net Total GENERAL FUND:		134,730.23-	159,055.79-	296,435.00-	189,367.00-	230,167.00-	230,167.00-

# **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 REVENUE & EXPENDITURE SUMMARY

	SPECIAL REVENUE FUNDS				
	Street Fund	Community Promotion Fund	State Rev Sharing Fund	Special City Allotment Fund	911 Funds
					<b>FUND CLOSED</b>
<b>Beginning Fund Balance</b>	50,000	(45,000)	12,000	600	
<b>Revenues</b>	125,250	251,000	20,000	0	
<b>Trans In Other Funds</b>	0	0	0	0	
<b>Total Resources</b>	<b>175,250</b>	<b>206,000</b>	<b>32,000</b>	<b>600</b>	
<b>Personnel</b>	41,300	88,850	0	0	
<b>Materials &amp; Services</b>	51,550	92,000	0	0	
<b>Capital Outlay</b>	10,000	0	0	0	
<b>Debt Services</b>	29,000	0	0	0	
<b>Special Payments</b>	0	0	0	0	
<b>Transfers Out Other Funds</b>	32,596	0	30,000	0	
<b>Total Expenditures</b>	<b>164,446</b>	<b>180,850</b>	<b>30,000</b>	<b>0</b>	
<b>Contingency &amp; Reserves (5% of REQ)</b>	6,400	25,150	2,000	0	
<b>Ending Fund Balance (15% of REQ)</b>	4,404	0	0	600	
<b>Total Expenditures &amp; Requirements</b>	<b>175,250</b>	<b>206,000</b>	<b>32,000</b>	<b>600</b>	
<b>% Ending Fund Bal</b>	<b>3%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
<b>% Contingency</b>	<b>4%</b>	<b>14%</b>	<b>7%</b>	<b>0%</b>	<b>0%</b>

## **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:**

The 3<sup>rd</sup> Street sidewalk and road project is complete.  
No major changes are proposed.

Account Number	Account Title	2012-13 Prior year 2 Actual	2013-14 Prior year Actual	2014-15 Current year Budget	2015-16 Future year Proposed Budget	2015-16 Future year Approved Budget	2015-16 Future year Budget
<b>STREET TAX FUND</b>							
<b>INTERGOVERNMENTAL</b>							
21-33-210	STATE GAS TAX	124,102.45	130,117.00	120,000.00	125,000.00	125,000.00	125,000.00
Total INTERGOVERNMENTAL:		124,102.45	130,117.00	120,000.00	125,000.00	125,000.00	125,000.00
<b>MISCELLANEOUS REVENUE</b>							
21-36-100	INTEREST	62.08	52.18	50.00	50.00	50.00	50.00
21-36-110	MISC RECEIPTS	.00	640.67	500.00	200.00	200.00	200.00
Total MISCELLANEOUS REVENUE:		62.08	692.85	550.00	250.00	250.00	250.00
<b>TRANSFERS IN</b>							
21-39-160	TRANS IN SCA	.00	28,000.00	.00	.00	.00	.00
21-39-165	TRANS IN SEWER RESE	140,000.00	.00	.00	.00	.00	.00
Total TRANSFERS IN:		140,000.00	28,000.00	.00	.00	.00	.00
<b>STREET TAX EXPENDITURES</b>							
<b>PERSONNEL SERVICES</b>							
21-40-110	PW LEAD WORKER (DS)	21,694.25	21,960.21	22,100.00	22,500.00	22,500.00	22,500.00
21-40-130	PERS	4,075.06	4,507.52	4,200.00	4,300.00	4,300.00	4,300.00
21-40-131	FICA	1,566.34	1,583.05	1,800.00	1,800.00	1,800.00	1,800.00
21-40-132	WORKERS COMP	2,560.74	3,011.41	4,000.00	4,000.00	4,000.00	4,000.00
21-40-133	MEDICAL INSURANCE	6,467.56	6,940.22	8,200.00	8,500.00	8,500.00	8,500.00
21-40-134	LIFE & LTD INSURANCE	131.22	148.25	200.00	200.00	200.00	200.00
21-40-135	PERS UAL COSTS	1,608.99	.00	.00	.00	.00	.00
Total PERSONNEL SERVICES:		38,104.16	38,150.66	40,500.00	41,300.00	41,300.00	41,300.00
<b>MATERIALS AND SERVICES</b>							
21-40-210	DUES/PRINTING/FILING	95.16	214.90	250.00	200.00	200.00	200.00
21-40-230	TRAVEL & TRAINING	.00	153.80	500.00	500.00	500.00	500.00
21-40-240	OFFICE EQUIPMENT AND	59.69	28.97	150.00	150.00	150.00	150.00
21-40-250	EQUIPMENT O & M	4,859.87	5,853.20	8,000.00	8,000.00	8,000.00	8,000.00
21-40-252	SMALL TOOLS & EQUIPM	503.47	305.06	1,000.00	1,000.00	1,000.00	1,000.00
21-40-254	STREET SIGNS & FITTIN	3,349.53	2,012.31	2,000.00	2,000.00	2,000.00	2,000.00
21-40-260	ROCK/OIL/MATERIALS	7,798.73	6,622.69	10,000.00	10,000.00	10,000.00	10,000.00
21-40-261	STORM DRAIN O&M	5,682.59	11,877.81	7,000.00	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	4,842.49	5,926.45	9,000.00	8,000.00	8,000.00	8,000.00
21-40-279	OSHA EXPENSES	524.86	13.98	1,000.00	1,000.00	1,000.00	1,000.00
21-40-285	FUEL	4,381.91	5,205.59	6,000.00	6,000.00	6,000.00	6,000.00
21-40-295	CONTRACT SERVICES	3,514.35	.00	6,500.00	6,500.00	6,500.00	6,500.00
Total MATERIALS AND SERVICES:		35,612.65	38,214.76	51,600.00	51,550.00	51,550.00	51,550.00
<b>CONTINGENCY &amp; RESERVES</b>							
21-40-415	CONTINGENCY	.00	.00	.00	.00	6,400.00	6,400.00
Total CONTINGENCY & RESERVES:		.00	.00	.00	.00	6,400.00	6,400.00
<b>CAPITAL OUTLAY</b>							
21-40-530	STREET CONST/REPAIR	17,380.09	42,150.00	10,000.00	10,000.00	10,000.00	10,000.00
21-40-536	3RD STREET SIDEWALK	28,009.58	101,333.05	90,000.00	.00	.00	.00

Account Number	Account Title	2012-13 Prior year 2 Actual	2013-14 Prior year Actual	2014-15 Current year Budget	2015-16 Future year Proposed Budget	2015-16 Future year Approved Budget	2015-16 Future year Budget
21-40-540	LARGE EQUIP PURCHAS	10,750.00	.00	.00	.00	.00	.00
21-40-550	STREET SWEEPER PUR	139,485.00	.00	.00	.00	.00	.00
Total CAPITAL OUTLAY:		195,624.67	143,483.05	100,000.00	10,000.00	10,000.00	10,000.00
<b>DEBT SERVICES</b>							
21-40-610	STREET SWEEP LOAN	.00	.00	29,000.00	29,000.00	29,000.00	29,000.00
Total DEBT SERVICES:		.00	.00	29,000.00	29,000.00	29,000.00	29,000.00
<b>TRANSFERS OUT</b>							
21-40-711	GENERAL INDIRECT	18,628.00	20,396.00	21,821.00	22,596.00	22,596.00	22,596.00
21-40-715	CULVERT RESERVE	15,000.00	.00	15,000.00	10,000.00	10,000.00	10,000.00
Total TRANSFERS OUT:		33,628.00	20,396.00	36,821.00	32,596.00	32,596.00	32,596.00
Total STREET TAX EXPENDITURES:		302,969.48	240,244.47	257,921.00	164,446.00	170,846.00	170,846.00
STREET TAX FUND Revenue Total:		264,164.53	158,809.85	120,550.00	125,250.00	125,250.00	125,250.00
STREET TAX FUND Expenditure Total:		302,969.48	240,244.47	257,921.00	164,446.00	170,846.00	170,846.00
Net Total STREET TAX FUND:		38,804.95-	81,434.62-	137,371.00-	39,196.00-	45,596.00-	45,596.00-

## **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. 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

### *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.

A portion of the tax funds are used to operate and maintain the Visitor Center at Southbeach Park. The remaining funds are for marketing costs.

Several expenditures within the Marketing and Promotional Expenditures have 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.

Account Number	Account Title	2012-13 Prior year 2 Actual	2013-14 Prior year Actual	2014-15 Current year Budget	2015-16 Future year Proposed Budget	2015-16 Future year Approved Budget	2015-16 Future year Budget
<b>COMMUNITY PROMOTION FUND</b>							
<b>TRANSIENT ROOM TAX</b>							
24-32-140	ROOM TAX	207,608.61	241,245.68	250,000.00	250,000.00	250,000.00	250,000.00
Total TRANSIENT ROOM TAX:		207,608.61	241,245.68	250,000.00	250,000.00	250,000.00	250,000.00
<b>MISCELLANEOUS REVENUE</b>							
24-36-100	INTEREST	9.30	.00	.00	.00	.00	.00
24-36-110	MISC REVENUE	.00	3,207.22	500.00	1,000.00	1,000.00	1,000.00
Total MISCELLANEOUS REVENUE:		9.30	3,207.22	500.00	1,000.00	1,000.00	1,000.00
<b>EXPENDITURE AND REQUIREMENTS</b>							
<b>PERSONNEL SERVICES</b>							
24-40-110	VC STAFF	33,198.64	30,808.55	45,614.00	40,000.00	40,000.00	40,000.00
24-40-111	VC MANAGER	35,473.38	30,998.77	30,551.04	31,000.00	31,000.00	31,000.00
24-40-130	PERS	5,319.82	3,864.77	4,000.00	4,000.00	4,000.00	4,000.00
24-40-131	FICA	5,435.47	4,713.31	6,200.00	6,200.00	6,200.00	6,200.00
24-40-132	WORKERS COMP	61.91	352.00	350.00	50.00	50.00	50.00
24-40-133	MEDICAL INSURANCE	7,394.77	6,948.69	7,200.00	7,400.00	7,400.00	7,400.00
24-40-134	LIFE & LTD	132.84	155.89	200.00	200.00	200.00	200.00
Total PERSONNEL SERVICES:		87,016.83	77,841.98	94,115.04	88,850.00	88,850.00	88,850.00
<b>MARKETING AND PROMOTIONAL EXP</b>							
24-40-210	ASSOCIATION DUES	1,887.00	2,025.00	2,100.00	1,500.00	1,500.00	1,500.00
24-40-212	EVENT SUPPORT	40,943.65	29,467.15	18,000.00	.00	10,000.00	10,000.00
24-40-213	PRINTED MATERIAL	8,490.27	5,382.77	7,699.05	2,000.00	2,000.00	2,000.00
24-40-214	BROCHURE DISTRIBUTI	12,946.97	3,789.19	3,000.00	.00	.00	.00
24-40-215	TRADE SHOWS	12,985.61	13,431.33	12,000.00	5,000.00	5,000.00	5,000.00
24-40-216	MAGAZINES	11,715.76	6,353.76	.00	.00	.00	.00
24-40-217	PRINT ADS	22,802.96	15,513.00	8,000.00	.00	.00	.00
24-40-218	OUTDOOR ADS	.00	4,305.00	4,000.00	.00	.00	.00
24-40-221	TELEVISION ADS	17,220.61	29,175.41	15,000.00	5,000.00	5,000.00	5,000.00
24-40-222	CONTRACT SERVICES	47,783.28	54,454.03	52,000.00	17,650.00	32,500.00	32,500.00
24-40-223	INTERNET/DIGITAL MEDI	22,694.72	23,263.62	20,000.00	10,000.00	10,000.00	10,000.00
24-40-225	TRAVEL	7,878.85	4,101.40	2,000.00	.00	.00	.00
24-40-272	PRO/GRAPHIC SERVICE	13,300.18	11,831.30	12,000.00	3,000.00	3,000.00	3,000.00
24-40-285	FUEL	.00	663.14	500.00	.00	.00	.00
Total MARKETING AND PROMOTIONAL EXP:		220,649.86	203,756.10	156,299.05	44,150.00	69,000.00	69,000.00
<b>CONTINGENCY &amp; RESERVES</b>							
24-40-415	CONTINGENCY	.00	.00	.00	.00	25,150.00	25,150.00
Total CONTINGENCY & RESERVES:		.00	.00	.00	.00	25,150.00	25,150.00
<b>VC OPERATING EXPENSES</b>							
24-40-510	SUPPLIES & EQUIPMENT	16,236.21	8,144.56	7,800.00	10,000.00	10,000.00	10,000.00
24-40-515	POSTAGE	4,424.37	5,724.42	6,000.00	5,000.00	5,000.00	5,000.00
24-40-525	BUILDING & GROUNDS	7,637.58	6,575.44	7,100.00	8,000.00	8,000.00	8,000.00
Total VC OPERATING EXPENSES:		28,298.16	20,444.42	20,900.00	23,000.00	23,000.00	23,000.00

PROPOSED FISCAL YEAR 2015-2016 BUDGET

Period: 00/15

Account Number	Account Title	2012-13 Prior year 2 Actual	2013-14 Prior year Actual	2014-15 Current year Budget	2015-16 Future year Proposed Budget	2015-16 Future year Approved Budget	2015-16 Future year Budget
Total EXPENDITURE AND REQUIREMENTS:		335,964.85	302,042.50	271,314.09	156,000.00	206,000.00	206,000.00
COMMUNITY PROMOTION FUND Revenue Total:		207,617.91	244,452.90	250,500.00	251,000.00	251,000.00	251,000.00
COMMUNITY PROMOTION FUND Expenditure Total:		335,964.85	302,042.50	271,314.09	156,000.00	206,000.00	206,000.00
Net Total COMMUNITY PROMOTION FUND:		128,346.94-	57,589.60-	20,814.09-	95,000.00	45,000.00	45,000.00

## **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:***

Cycling out of the oldest police vehicle is proposed for this budget year. In addition, the oldest of the decoy vehicles will be surplus and sold this year.

Account Number	Account Title	2012-13 Prior year 2 Actual	2013-14 Prior year Actual	2014-15 Current year Budget	2015-16 Future year Proposed Budget	2015-16 Future year Approved Budget	2015-16 Future year Budget
<b>STATE REVENUE SHARING FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
51-36-100	INTEREST	3.07	1.97	.00	.00	.00	.00
51-36-150	STATE REV SHARING	19,803.66	20,366.38	20,000.00	20,000.00	20,000.00	20,000.00
Total MISCELLANEOUS REVENUE:		19,806.73	20,368.35	20,000.00	20,000.00	20,000.00	20,000.00
<b>EXPENDITURES &amp; REQUIREMENTS</b>							
<b>EXPENDITURE RESERVE</b>							
51-40-315	EXPENDITURE RESERVE	.00	.00	7,144.00	.00	2,000.00	2,000.00
Total EXPENDITURE RESERVE:		.00	.00	7,144.00	.00	2,000.00	2,000.00
<b>TRANSFERS OUT</b>							
51-40-545	FLEET REPLACEMENT	18,000.00	20,000.00	20,000.00	30,000.00	30,000.00	30,000.00
Total TRANSFERS OUT:		18,000.00	20,000.00	20,000.00	30,000.00	30,000.00	30,000.00
Total EXPENDITURES & REQUIREMENTS:		18,000.00	20,000.00	27,144.00	30,000.00	32,000.00	32,000.00
STATE REVENUE SHARING FUND Revenue Total:		19,806.73	20,368.35	20,000.00	20,000.00	20,000.00	20,000.00
STATE REVENUE SHARING FUND Expenditure Total:		18,000.00	20,000.00	27,144.00	30,000.00	32,000.00	32,000.00
Net Total STATE REVENUE SHARING FUND:		1,806.73	368.35	7,144.00-	10,000.00-	12,000.00-	12,000.00-

## **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 3<sup>rd</sup> Street sidewalk. We will not be eligible for granting funding for at least one cycle.

Account Number	Account Title	2012-13 Prior year 2 Actual	2013-14 Prior year Actual	2014-15 Current year Budget	2015-16 Future year Proposed Budget	2015-16 Future year Approved Budget	2015-16 Future year Budget
<b>SMALL CITY ALLOTMENT FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
54-36-100	INTEREST	9.30	2.57	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		9.30	2.57	.00	.00	.00	.00
<b>SMALL CITY ALLOTMENT PROJECT</b>							
54-37-100	SCA GRANT FUNDS	.00	.00	50,000.00	.00	.00	.00
Total SMALL CITY ALLOTMENT PROJECT:		.00	.00	50,000.00	.00	.00	.00
<b>EXPENDITURES &amp; REQUIREMENTS</b>							
<b>CAPITAL OUTLAY</b>							
54-40-520	CONSTRUCTION SCA GR	.00	.00	50,000.00	.00	.00	.00
Total CAPITAL OUTLAY:		.00	.00	50,000.00	.00	.00	.00
<b>TRANSFERS OUT</b>							
54-40-720	TRANSFER OUT TO STR	.00	28,000.00	.00	.00	.00	.00
Total TRANSFERS OUT:		.00	28,000.00	.00	.00	.00	.00
Total EXPENDITURES & REQUIREMENTS:		.00	28,000.00	50,000.00	.00	.00	.00
SMALL CITY ALLOTMENT FUND Revenue Total:		9.30	2.57	50,000.00	.00	.00	.00
SMALL CITY ALLOTMENT FUND Expenditure Total:		.00	28,000.00	50,000.00	.00	.00	.00
Net Total SMALL CITY ALLOTMENT FUND:		9.30	27,997.43-	.00	.00	.00	.00

## **FUND 55: 911 FUND**

**This fund is closed and will drop off the budget document in fiscal year 2016-2017**

*From FY 2011-2012 Budget:*

*In previous years, funding to pay for 911 dispatch services (which is a pass-through to the County) was budgeted in the General Fund.*

*According to a letter from the Oregon Department of Revenue (dated November 22, 2010) state statute stipulates that these funds, since they are dedicated revenue, cannot be included within the General Fund (even if the funds pass through to another jurisdiction). These funds must be accounted for in a separate fund.*

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

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

### ***Budget Comments:***

This fund ended in FY 12-13. All 911 tax dollars go directly to the County now.

Account Number	Account Title	2012-13 Prior year 2 Actual	2013-14 Prior year Actual	2014-15 Current year Budget	2015-16 Future year Proposed Budget	2015-16 Future year Approved Budget	2015-16 Future year Budget
<b>911 FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
55-36-100	INTEREST	.53	.00	.00	.00	.00	.00
55-36-150	911 SHARED REVENUE	2,733.88	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		2,734.41	.00	.00	.00	.00	.00
<b>EXPENDITURES &amp; REQUIREMENTS</b>							
<b>Category: 5</b>							
55-40-540	911 PASS-THRU TO COU	5,505.86	.00	.00	.00	.00	.00
Total Category: 5:		5,505.86	.00	.00	.00	.00	.00
Total EXPENDITURES & REQUIREMENTS:		5,505.86	.00	.00	.00	.00	.00
911 FUND Revenue Total:		2,734.41	.00	.00	.00	.00	.00
911 FUND Expenditure Total:		5,505.86	.00	.00	.00	.00	.00
Net Total 911 FUND:		2,771.45-	.00	.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 REVENUE & EXPENDITURE SUMMARY

	CAPITAL PROJECTS FUNDS	
	I & I Corrections Fund	WWTP Improvement Fund
<b>Beginning Fund Balance</b>	95,000	800,000
<b>Revenues</b>	50	1,000,150
<b>Trans In Other Funds</b>	0	444,000
<b>Total Resources</b>	<b>95,050</b>	<b>2,244,150</b>
<b>Personnel</b>	0	0
<b>Materials &amp; Services</b>	0	0
<b>Capital Outlay</b>	60,000	1,150,000
<b>Debt Services</b>	0	0
<b>Special Payments</b>	0	0
<b>Transfers Out Other Funds</b>	0	0
<b>Total Expenditures</b>	<b>60,000</b>	<b>1,150,000</b>
<b>Contingency &amp; Reserves (5% of REQ)</b>	35,050	1,094,150
<b>Ending Fund Balance (15% of REQ)</b>	0	0
<b>Total Expenditures &amp; Requirements</b>	<b>95,050</b>	<b>2,244,150</b>
<b>% Ending Fund Bal</b>	<b>0%</b>	<b>0%</b>
<b>% Contingency</b>	<b>58%</b>	<b>95%</b>

## **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 continued cleaning and video inspection of the sewer lines and correction of inflow problems.

Account Number	Account Title	2012-13 Prior year 2 Actual	2013-14 Prior year Actual	2014-15 Current year Budget	2015-16 Future year Proposed Budget	2015-16 Future year Approved Budget	2015-16 Future year Budget
<b>I&amp;I CORRECTION FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
63-36-100	INTEREST	44.14	38.45	50.00	50.00	50.00	50.00
Total MISCELLANEOUS REVENUE:		44.14	38.45	50.00	50.00	50.00	50.00
<b>EXPENDITURES &amp; REQUIREMENTS</b>							
<b>CONTINGENCY</b>							
63-40-415	CONTINGENCY	.00	.00	30,000.00	.00	35,050.00	35,050.00
Total CONTINGENCY:		.00	.00	30,000.00	.00	35,050.00	35,050.00
<b>CAPITAL OUTLAY</b>							
63-40-560	I&I CORRECTION CAPITA	34,830.80	9,310.90	40,000.00	60,000.00	60,000.00	60,000.00
Total CAPITAL OUTLAY:		34,830.80	9,310.90	40,000.00	60,000.00	60,000.00	60,000.00
Total EXPENDITURES & REQUIREMENTS:		34,830.80	9,310.90	70,000.00	60,000.00	95,050.00	95,050.00
I&I CORRECTION FUND Revenue Total:		44.14	38.45	50.00	50.00	50.00	50.00
I&I CORRECTION FUND Expenditure Total:		34,830.80	9,310.90	70,000.00	60,000.00	95,050.00	95,050.00
Net Total I&I CORRECTION FUND:		34,786.66-	9,272.45-	69,950.00-	59,950.00-	95,000.00-	95,000.00-

## **FUND 65: WWTP IMPROVEMENT FUND**

Staff shortage at USDA caused a delay in bidding of the pump stations. The work began earlier this year and expected to be completed this summer.

*From FY 2014-2015 Budget:* This fund was created for FY 2011-2012 to separate the WWTP construction activities from the Sewer Reserve Fund.

The bid was awarded for the plant construction in October of 2011. Construction began in December 2011. The plant itself is complete but we were awarded additional funds from USDA to replace the two sewer pump stations in Hunter Creek. That work will occur summer of 2014.

### ***Budget Comments:***

No major changes are proposed.

Account Number	Account Title	2012-13 Prior year 2 Actual	2013-14 Prior year Actual	2014-15 Current year Budget	2015-16 Future year Proposed Budget	2015-16 Future year Approved Budget	2015-16 Future year Budget
<b>WWTP IMPROVEMENT FUND</b>							
<b>INTERGOVERNMENTAL</b>							
65-33-160	LOAN DISBURSEMENTS	6,006,852.00	1,158,593.00	2,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Total INTERGOVERNMENTAL:		6,006,852.00	1,158,593.00	2,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
<b>MISCELLANEOUS REVENUE</b>							
65-36-100	INTEREST	176.14	253.15	195.00	150.00	150.00	150.00
Total MISCELLANEOUS REVENUE:		176.14	253.15	195.00	150.00	150.00	150.00
<b>TRANSFERS IN</b>							
65-39-100	SEWER RESERVE	.00	.00	444,000.00	444,000.00	444,000.00	444,000.00
Total TRANSFERS IN:		.00	.00	444,000.00	444,000.00	444,000.00	444,000.00
<b>EXPENDITURES &amp; REQUIREMENTS</b>							
<b>CONTINGENCY</b>							
65-40-415	CONTINGENCY	.00	.00	1,674,665.00	.00	1,094,150.00	1,094,150.00
Total CONTINGENCY:		.00	.00	1,674,665.00	.00	1,094,150.00	1,094,150.00
<b>CAPITAL OUTLAY</b>							
65-40-530	CONSTRUCTION COSTS	4,514,525.46	439,279.12	1,500,000.00	1,000,000.00	1,000,000.00	1,000,000.00
65-40-560	ADMINISTRATION	21,500.00	38,497.73	60,000.00	50,000.00	50,000.00	50,000.00
65-40-570	ENGINEERING	288,098.90	89,962.65	150,000.00	100,000.00	100,000.00	100,000.00
Total CAPITAL OUTLAY:		4,824,124.36	567,739.50	1,710,000.00	1,150,000.00	1,150,000.00	1,150,000.00
Total EXPENDITURES & REQUIREMENTS:		4,824,124.36	567,739.50	3,384,665.00	1,150,000.00	2,244,150.00	2,244,150.00
WWTP IMPROVEMENT FUND Revenue Total:		6,007,028.14	1,158,846.15	2,444,195.00	1,444,150.00	1,444,150.00	1,444,150.00
WWTP IMPROVEMENT FUND Expenditure Total:		4,824,124.36	567,739.50	3,384,665.00	1,150,000.00	2,244,150.00	2,244,150.00
Net Total WWTP IMPROVEMENT FUND:		1,182,903.78	591,106.65	940,470.00-	294,150.00	800,000.00-	800,000.00-

# **DEBT SERVICE FUNDS**

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

## FUND REVENUE & EXPENDITURE SUMMARY

	DEBT SERVICE FUNDS	
	HWY 101 Debt Service Fund	HC Heights Debt Service Fund
		<b>FUND CLOSED</b>
<b>Beginning Fund Balance</b>	120,000	
<b>Revenues</b>	116,050	
<b>Trans In Other Funds</b>	0	
<b>Total Resources</b>	<b>236,050</b>	
<b>Personnel</b>	0	
<b>Materials &amp; Services</b>	0	
<b>Capital Outlay</b>	0	
<b>Debt Services</b>	90,268	
<b>Special Payments</b>	0	
<b>Transfers Out Other Funds</b>	8,658	
<b>Total Expenditures</b>	<b>98,926</b>	
<b>Contingency &amp; Reserves (5% of REQ)</b>	10,000	
<b>Ending Fund Balance (15% of REQ)</b>	127,124	
<b>Total Expenditures &amp; Requirements</b>	<b>236,050</b>	
<b>% Ending Fund Bal</b>	<b>129%</b>	
<b>% Contingency</b>	<b>10%</b>	

## **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 this fiscal year (14-15).

Account Number	Account Title	2012-13 Prior year 2 Actual	2013-14 Prior year Actual	2014-15 Current year Budget	2015-16 Future year Proposed Budget	2015-16 Future year Approved Budget	2015-16 Future year Budget
<b>HWY 101 SEWER DEBT FUND</b>							
<b>SERVICES FEES</b>							
62-33-110	MONTHLY DEBT CHARG	116,361.92	104,697.33	116,000.00	116,000.00	116,000.00	116,000.00
Total SERVICES FEES:		116,361.92	104,697.33	116,000.00	116,000.00	116,000.00	116,000.00
<b>MISCELLANEOUS REVENUE</b>							
62-36-100	INTEREST	74.05	53.84	50.00	50.00	50.00	50.00
Total MISCELLANEOUS REVENUE:		74.05	53.84	50.00	50.00	50.00	50.00
<b>TRANSFERS IN</b>							
62-39-100	TRANS IN SEWER RESE	.00	462,000.00	.00	.00	.00	.00
62-39-110	TRANS IN WATER RESER	.00	154,000.00	.00	.00	.00	.00
62-39-120	TRANS IN BLDG RESERV	.00	154,000.00	.00	.00	.00	.00
Total TRANSFERS IN:		.00	770,000.00	.00	.00	.00	.00
<b>EXPENDITURES &amp; REQUIREMENTS</b>							
<b>CONTINGENCY</b>							
62-40-415	CONTINGENCY	.00	.00	10,000.00	.00	10,000.00	10,000.00
Total CONTINGENCY:		.00	.00	10,000.00	.00	10,000.00	10,000.00
<b>DEBT SERVICES</b>							
62-40-610	LOAN PRINCIPAL	77,442.00	968,791.00	.00	.00	.00	.00
62-40-620	LOAN INTEREST	32,762.00	31,287.00	.00	.00	.00	.00
62-40-630	DEBT TO RESERVE FUN	.00	.00	90,268.00	90,268.00	90,268.00	90,268.00
62-40-660	RELATED FEES	2,520.00	2,323.00	.00	.00	.00	.00
Total DEBT SERVICES:		112,724.00	1,002,401.00	90,268.00	90,268.00	90,268.00	90,268.00
<b>TRANSFERS OUT</b>							
62-40-715	GENERAL INDIRECT	7,822.00	8,107.00	8,491.00	8,658.00	8,658.00	8,658.00
Total TRANSFERS OUT:		7,822.00	8,107.00	8,491.00	8,658.00	8,658.00	8,658.00
Total EXPENDITURES & REQUIREMENTS:		120,546.00	1,010,508.00	108,759.00	98,926.00	108,926.00	108,926.00
HWY 101 SEWER DEBT FUND Revenue Total:							
		116,435.97	874,751.17	116,050.00	116,050.00	116,050.00	116,050.00
HWY 101 SEWER DEBT FUND Expenditure Total:							
		120,546.00	1,010,508.00	108,759.00	98,926.00	108,926.00	108,926.00
Net Total HWY 101 SEWER DEBT FUND:							
		4,110.03-	135,756.83-	7,291.00	17,124.00	7,124.00	7,124.00

**FUND 26: HUNTER CREEK HGTS/EMERALD  
HILLS LID DEBT**

This fund is closed and will drop off the budget document in fiscal year 2016-2017.

This was a debt service fund set up to receive and make payments on the water system extension project. The loan was paid off in FY 2010-2011

***Budget Comments:***

The fund is closed.

Account Number	Account Title	2012-13 Prior year 2 Actual	2013-14 Prior year Actual	2014-15 Current year Budget	2015-16 Future year Proposed Budget	2015-16 Future year Approved Budget	2015-16 Future year Budget
<b>HUNTER CRK HGTS/EMERALD HILLS</b>							
<b>TRANSFERS IN</b>							
26-39-140	TRANSFER IN FROM WA	272.00	.00	.00	.00	.00	.00
Total TRANSFERS IN:		272.00	.00	.00	.00	.00	.00
<b>EXPENDITURE AND REQUIREMENTS</b>							
<b>TRANSFERS OUT</b>							
26-40-710	TRANS OUT WATER RES	51,882.27	.00	.00	.00	.00	.00
Total TRANSFERS OUT:		51,882.27	.00	.00	.00	.00	.00
Total EXPENDITURE AND REQUIREMENTS:		51,882.27	.00	.00	.00	.00	.00
HUNTER CRK HGTS/EMERALD HILLS Revenue Total:		272.00	.00	.00	.00	.00	.00
HUNTER CRK HGTS/EMERALD HILLS Expenditure Total:		51,882.27	.00	.00	.00	.00	.00
Net Total HUNTER CRK HGTS/EMERALD HILLS:		51,610.27-	.00	.00	.00	.00	.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 REVENUE & EXPENDITURE SUMMARY

	ENTERPRISE FUNDS	
	Water Utility Fund	Sewer Utility Fund
<b>Beginning Fund Balance</b>	500,000	350,000
<b>Revenues</b>	551,200	406,100
<b>Trans In Other Funds</b>	150,000	0
<b>Total Resources</b>	<b>1,201,200</b>	<b>756,100</b>
<b>Personnel</b>	215,300	199,200
<b>Materials &amp; Services</b>	255,300	218,300
<b>Capital Outlay</b>	468,000	20,000
<b>Debt Services</b>	0	0
<b>Special Payments</b>	0	0
<b>Transfers Out Other Funds</b>	181,657	184,985
<b>Total Expenditures</b>	<b>1,120,257</b>	<b>622,485</b>
<b>Contingency &amp; Reserves (5% of REQ)</b>	50,000	32,000
<b>Ending Fund Balance (15% of REQ)</b>	30,943	101,615
<b>Total Expenditures &amp; Requirements</b>	<b>1,201,200</b>	<b>756,100</b>
<b>% Ending Fund Bal</b>	<b>3%</b>	<b>16%</b>
<b>% Contingency</b>	<b>4%</b>	<b>5%</b>

## **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%. The rates after the base rate have not been raised in over 15 years. This is something we should discuss especially since the water revenue is not keeping pace with inflation.

All of the Public Works staff share responsibilities of the Water Department but 3 FTE are actually funded in this department. The PW Superintendent is funded 50/50 between Water and Sewer. As previously mentioned previously, a 1.5% COLA is proposed for all funds with personnel.

Two major capital projects are projected for this fiscal year: two water main replacements. Both are old steel lines circa 1955—one is on 3<sup>rd</sup> Street the other is on 8<sup>th</sup>.

A multi-year cycle of meter replacement will began last year. 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	2012-13 Prior year 2 Actual	2013-14 Prior year Actual	2014-15 Current year Budget	2015-16 Future year Proposed Budget	2015-16 Future year Approved Budget	2015-16 Future year Budget
<b>WATER UTILITY FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
22-36-100	INTEREST	176.45	183.45	200.00	200.00	200.00	200.00
22-36-110	MISC RECEIPTS	2,256.63	.00	2,000.00	2,000.00	2,000.00	2,000.00
22-36-200	SDC INSTALL/MATERIAL	.00	5,330.48	2,000.00	2,000.00	2,000.00	2,000.00
22-36-250	PENALTIES	17,284.18	13,379.39	15,000.00	17,000.00	17,000.00	17,000.00
Total MISCELLANEOUS REVENUE:		19,717.26	18,893.32	19,200.00	21,200.00	21,200.00	21,200.00
<b>WATER SALES</b>							
22-37-200	INSIDE WATER SALES	388,038.45	396,153.78	425,000.00	400,000.00	400,000.00	400,000.00
22-37-210	OUTSIDE WATER SALES	128,407.00	123,116.35	135,000.00	130,000.00	130,000.00	130,000.00
Total WATER SALES:		516,445.45	519,270.13	560,000.00	530,000.00	530,000.00	530,000.00
<b>TRANSFERS IN</b>							
22-39-100	WATER RESERVE	.00	.00	300,000.00	150,000.00	150,000.00	150,000.00
Total TRANSFERS IN:		.00	.00	300,000.00	150,000.00	150,000.00	150,000.00
<b>WATER UTILITY EXPENDITURES</b>							
<b>PERSONNEL SERVICES</b>							
22-40-111	PW SUPERINTENDENT	33,873.72	30,583.89	30,753.00	31,300.00	31,300.00	31,300.00
22-40-113	PW TECHNICIAN TB	34,860.45	33,259.60	36,671.00	37,300.00	37,300.00	37,300.00
22-40-116	PW LEAD WORKER DS	21,349.16	21,960.18	22,100.00	22,500.00	22,500.00	22,500.00
22-40-117	OVERTIME	966.80	.00	2,000.00	2,000.00	2,000.00	2,000.00
22-40-118	OPERATOR 1/2 (EP)	17,812.46	19,385.18	19,646.00	20,000.00	20,000.00	20,000.00
22-40-119	OPERATOR 1/2 (JS)	17,248.33	17,863.71	18,127.00	18,500.00	18,500.00	18,500.00
22-40-130	PERS	15,307.09	18,059.80	19,050.00	20,000.00	20,000.00	20,000.00
22-40-131	FICA	9,573.19	9,047.21	9,000.00	10,000.00	10,000.00	10,000.00
22-40-132	WORKERS COMP	7,168.19	7,271.91	7,500.00	8,000.00	8,000.00	8,000.00
22-40-133	MEDICAL INSURANCE	38,819.93	45,201.35	43,000.00	45,000.00	45,000.00	45,000.00
22-40-134	LIFE & LTD INSURANCE	559.56	556.63	700.00	700.00	700.00	700.00
22-40-135	PERS UAL COSTS	6,135.44	.00	.00	.00	.00	.00
22-40-137	COMPENSATED ABSENC	776.00	.00	.00	.00	.00	.00
Total PERSONNEL SERVICES:		202,898.32	203,189.46	208,547.00	215,300.00	215,300.00	215,300.00
<b>MAT AND SERV DIST &amp; GEN</b>							
22-40-209	WATER DEPOSITS - REF	.43	.00	.00	.00	.00	.00
22-40-210	DUES/SUBS/FEES	4,039.22	1,254.87	5,000.00	4,000.00	4,000.00	4,000.00
22-40-230	TRAVEL & TRAINING	1,291.80	1,966.21	2,000.00	3,000.00	3,000.00	3,000.00
22-40-240	SUPPLIES & EQUIPMENT	1,960.67	492.39	6,000.00	6,000.00	6,000.00	6,000.00
22-40-250	EQUIPMENT O & M	9,196.17	10,107.60	14,000.00	14,000.00	14,000.00	14,000.00
22-40-252	SMALL TOOLS & EQUIP	2,502.38	1,285.00	2,500.00	2,500.00	2,500.00	2,500.00
22-40-254	MATERIALS & FITTINGS	8,320.75	15,655.20	10,000.00	10,000.00	10,000.00	10,000.00
22-40-255	CROSS CONNECTION C	350.00	.00	500.00	500.00	500.00	500.00
22-40-265	BUILDING & GROUNDS	591.69	1,237.94	1,500.00	1,500.00	1,500.00	1,500.00
22-40-268	SYSTEM CONSTRUCTIO	20,467.71	32,874.89	25,000.00	25,000.00	25,000.00	25,000.00
22-40-270	ELECTRICITY	6,751.11	4,008.92	5,000.00	8,000.00	8,000.00	8,000.00
22-40-272	LABORATORY TESTING	1,698.43	1,090.39	2,000.00	2,000.00	2,000.00	2,000.00
22-40-275	GARBAGE	844.41	1,763.58	2,000.00	2,500.00	2,500.00	2,500.00
22-40-279	OSHA REQUIRED EXPEN	1,856.59	755.58	3,000.00	3,000.00	3,000.00	3,000.00
22-40-285	FUEL	4,028.39	7,810.03	7,200.00	8,000.00	8,000.00	8,000.00
22-40-295	CONTRACT SERVICES	24,133.16	57,011.00	100,000.00	25,000.00	25,000.00	25,000.00

Account Number	Account Title	2012-13 Prior year 2 Actual	2013-14 Prior year Actual	2014-15 Current year Budget	2015-16 Future year Proposed Budget	2015-16 Future year Approved Budget	2015-16 Future year Budget
Total MAT AND SERV DIST & GEN:		88,032.05	137,313.60	185,700.00	115,000.00	115,000.00	115,000.00
<b>CONTINGENCY &amp; RESERVES</b>							
22-40-415	CONTINGENCY	.00	.00	100,000.00	.00	50,000.00	50,000.00
Total CONTINGENCY & RESERVES:		.00	.00	100,000.00	.00	50,000.00	50,000.00
<b>CAPITAL OUTLAY</b>							
22-40-515	CAPITAL EQUIPMENT	5,365.00	8,710.32	110,000.00	85,000.00	85,000.00	85,000.00
22-40-520	WATER TANK RECOATIN	61,188.13	.00	.00	.00	.00	.00
22-40-530	SYS CONST & REPLACE	.00	15,909.70	455,000.00	383,000.00	383,000.00	383,000.00
Total CAPITAL OUTLAY:		66,553.13	24,620.02	565,000.00	468,000.00	468,000.00	468,000.00
Total WATER UTILITY EXPENDITURES:		357,483.50	365,123.08	1,059,247.00	798,300.00	848,300.00	848,300.00
<b>MAT AND SERV INTAKE &amp; TRTMNT</b>							
<b>MAT AND SERV INTAKE &amp; TRTMNT</b>							
22-41-210	DUES/PRINTING/FILING	832.91	1,428.72	1,000.00	1,000.00	1,000.00	1,000.00
22-41-231	TRAVEL & TRAINING	.00	149.79	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	8,669.74	11,761.52	12,000.00	12,000.00	12,000.00	12,000.00
22-41-251	TREATMENT & CHEMICA	15,072.23	10,251.30	14,000.00	14,000.00	14,000.00	14,000.00
22-41-252	SMALL TOOLS & EQUIPM	1,246.01	950.79	1,200.00	1,200.00	1,200.00	1,200.00
22-41-265	BUILDING & GROUNDS	568.30	5,771.56	2,000.00	2,000.00	2,000.00	2,000.00
22-41-270	ELECTRICITY	25,337.55	27,614.51	30,000.00	30,000.00	30,000.00	30,000.00
22-41-272	LABORATORY TESTING	1,285.00	2,974.84	4,000.00	4,000.00	4,000.00	4,000.00
22-41-295	CONTRACT SERVICES	2,259.13	4,931.86	10,000.00	75,000.00	75,000.00	75,000.00
Total MAT AND SERV INTAKE & TRTMNT:		55,270.87	65,834.89	75,300.00	140,300.00	140,300.00	140,300.00
<b>TRANSFERS OUT</b>							
22-41-711	BUILDING RESERVE	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
22-41-713	WTP RESERVE FUND	25,000.00	.00	.00	.00	.00	.00
22-41-714	GENERAL INDIRECT	132,805.00	143,034.00	152,267.00	163,989.00	163,989.00	163,989.00
22-41-715	NONINSURED LOSS	3,500.00	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	.00	11,667.87	11,667.87	11,667.87
Total TRANSFERS OUT:		164,305.00	149,034.00	158,267.00	181,656.87	181,656.87	181,656.87
Total MAT AND SERV INTAKE & TRTMNT:		219,575.87	214,868.89	233,567.00	321,956.87	321,956.87	321,956.87
WATER UTILITY FUND Revenue Total:		536,162.71	538,163.45	879,200.00	701,200.00	701,200.00	701,200.00
WATER UTILITY FUND Expenditure Total:		577,059.37	579,991.97	1,292,814.00	1,120,256.87	1,170,256.87	1,170,256.87
Net Total WATER UTILITY FUND:		40,896.66-	41,828.52-	413,614.00-	419,056.87-	469,056.87-	469,056.87-

## **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.

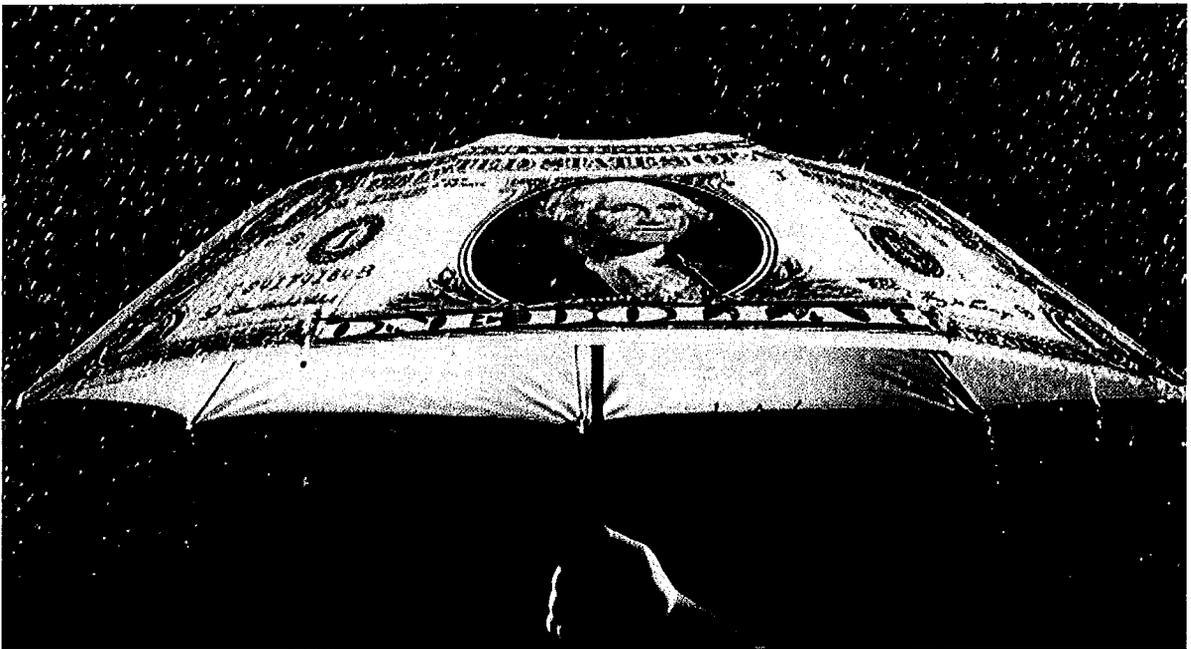
An increase in sewer rates will take effect July 1 based on the Municipal Cost index for the past 12 months. Typically that figure is approximately 2%.

Account Number	Account Title	2012-13 Prior year 2 Actual	2013-14 Prior year Actual	2014-15 Current year Budget	2015-16 Future year Proposed Budget	2015-16 Future year Approved Budget	2015-16 Future year Budget
<b>SEWER UTILITY FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
23-36-100	INTEREST	118.24	223.20	100.00	100.00	100.00	100.00
23-36-110	MISC RECEIPTS	5,840.50	1,125.00	6,000.00	6,000.00	6,000.00	6,000.00
Total MISCELLANEOUS REVENUE:		5,958.74	1,348.20	6,100.00	6,100.00	6,100.00	6,100.00
<b>SERVICE CHARGES</b>							
23-37-200	SEWER CHARGE	394,355.89	408,810.94	380,000.00	400,000.00	400,000.00	400,000.00
Total SERVICE CHARGES:		394,355.89	408,810.94	380,000.00	400,000.00	400,000.00	400,000.00
<b>TRANSFERS IN</b>							
23-39-100	TRANS IN SEWER RESE	.00	.00	100,000.00	.00	.00	.00
Total TRANSFERS IN:		.00	.00	100,000.00	.00	.00	.00
<b>SEWER UTILITY EXPENDITURES</b>							
<b>PERSONNEL SERVICES</b>							
23-40-110	PW SUPERINTENDENT	33,873.42	30,583.64	30,752.00	31,300.00	31,300.00	31,300.00
23-40-111	PW ASST SUPER RH	50,323.29	51,560.50	51,813.00	52,600.00	52,600.00	52,600.00
23-40-113	PW OPERATOR (EP)	19,287.32	19,385.05	19,646.00	20,000.00	20,000.00	20,000.00
23-40-117	OVERTIME	315.13	.00	1,500.00	1,500.00	1,500.00	1,500.00
23-40-118	OPERATOR 1/2 (JS)	17,059.90	17,863.68	18,127.00	18,500.00	18,500.00	18,500.00
23-40-130	PERS	21,177.34	22,761.80	19,040.00	21,000.00	21,000.00	21,000.00
23-40-131	FICA	8,996.52	9,321.28	9,400.00	9,800.00	9,800.00	9,800.00
23-40-132	WORKERS COMP	10,154.70	11,058.46	13,000.00	7,000.00	7,000.00	7,000.00
23-40-133	MEDICAL INSURANCE	34,034.51	32,660.25	36,260.00	37,000.00	37,000.00	37,000.00
23-40-134	LIFE & LTD INSURANCE	419.05	446.72	500.00	500.00	500.00	500.00
23-40-135	PERS UAL COSTS	6,911.90	.00	.00	.00	.00	.00
23-40-137	COMPENSATED ABSENC	4,170.00	.00	.00	.00	.00	.00
Total PERSONNEL SERVICES:		198,383.08	195,641.38	200,038.00	199,200.00	199,200.00	199,200.00
<b>MATERIALS AND SERVICES</b>							
23-40-210	DUES/SUBS/FEES/PRINT	2,496.82	3,680.87	4,000.00	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	1,131.38	1,632.12	2,000.00	2,000.00	2,000.00	2,000.00
23-40-231	OSHA REQUIRED EXP	1,211.08	552.14	1,000.00	2,000.00	2,000.00	2,000.00
23-40-240	SUPPLIES & EQUIPMENT	809.47	1,852.41	4,000.00	4,000.00	4,000.00	4,000.00
23-40-250	EQUIPMENT O & M	7,088.90	10,241.54	10,000.00	10,000.00	10,000.00	10,000.00
23-40-252	SMALL TOOLS/EQUIPME	554.39	600.94	1,200.00	1,200.00	1,200.00	1,200.00
23-40-253	MATERIALS & FITTINGS	742.41	644.77	3,000.00	3,000.00	3,000.00	3,000.00
23-40-260	SEWER/SYSTEM CONST	3,857.98	6,506.70	8,000.00	8,000.00	8,000.00	8,000.00
23-40-261	PLANT O & M	7,103.09	3,020.59	63,000.00	63,000.00	63,000.00	63,000.00
23-40-265	BUILDING/GROUNDS O &	106.99	1,357.95	1,500.00	1,500.00	1,500.00	1,500.00
23-40-270	ELECTRICITY	56,332.31	52,051.43	50,000.00	50,000.00	50,000.00	50,000.00
23-40-272	LABORATORY TESTING	7,234.80	3,127.80	9,000.00	9,000.00	9,000.00	9,000.00
23-40-275	GARBAGE	1,830.78	1,259.70	4,000.00	2,000.00	2,000.00	2,000.00
23-40-285	FUEL	3,672.94	3,484.45	4,500.00	5,500.00	5,500.00	5,500.00
23-40-295	CONTRACT SERVICES	3,409.50	3,943.68	100,000.00	50,000.00	50,000.00	50,000.00
Total MATERIALS AND SERVICES:		97,582.84	93,957.09	267,300.00	218,300.00	218,300.00	218,300.00

Account Number	Account Title	2012-13 Prior year 2 Actual	2013-14 Prior year Actual	2014-15 Current year Budget	2015-16 Future year Proposed Budget	2015-16 Future year Approved Budget	2015-16 Future year Budget
<b>CONTINGENCY &amp; RESERVES</b>							
23-40-415	CONTINGENCY	.00	.00	150,000.00	.00	32,000.00	32,000.00
Total CONTINGENCY & RESERVES:		.00	.00	150,000.00	.00	32,000.00	32,000.00
<b>CAPITAL OUTLAY</b>							
23-40-530	SYSTEM CONST & REPL	6,075.74	.00	.00	20,000.00	20,000.00	20,000.00
23-40-540	CAPITAL EQUIPMENT	.00	.00	25,000.00	.00	.00	.00
Total CAPITAL OUTLAY:		6,075.74	.00	25,000.00	20,000.00	20,000.00	20,000.00
<b>TRANSFERS OUT</b>							
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	138,608.00	148,147.00	152,003.00	178,985.00	178,985.00	178,985.00
23-40-720	NON INSURED LOSS	3,500.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
23-40-730	STP RESERVE	50,000.00	.00	.00	.00	.00	.00
Total TRANSFERS OUT:		195,108.00	154,147.00	158,003.00	184,985.00	184,985.00	184,985.00
Total SEWER UTILITY EXPENDITURES:		497,149.66	443,745.47	800,341.00	622,485.00	654,485.00	654,485.00
SEWER UTILITY FUND Revenue Total:		400,314.63	410,159.14	486,100.00	406,100.00	406,100.00	406,100.00
SEWER UTILITY FUND Expenditure Total:		497,149.66	443,745.47	800,341.00	622,485.00	654,485.00	654,485.00
Net Total SEWERS UTILITY FUND:		96,835.03-	33,586.33-	314,241.00-	216,385.00-	248,385.00-	248,385.00-

# RESERVE FUNDS

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



## FUND REVENUE & EXPENDITURE SUMMARY

	RESERVE FUNDS										
	64 - Water Reserve Fund	72 - Visitor Center Building 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	120,000	0	875,000	14,000	95,000	225,000	20,000	49,000	26,000	200,000	30,000
Revenues	53,104	0	488,560	0	25	18,054	132,200	5	5	15,040	5
Trans In Other Funds	0	15,000	0	30,000	11,000	11,000	0	5,000	6,500	11,668	10,000
<b>Total Resources</b>	<b>173,104</b>	<b>15,000</b>	<b>1,363,560</b>	<b>44,000</b>	<b>106,025</b>	<b>254,054</b>	<b>152,200</b>	<b>54,005</b>	<b>32,505</b>	<b>226,708</b>	<b>40,005</b>
Personnel	0	0	0	0	0	0	0	0	0	0	0
Materials & Services	0	1,000	150,000	0	11,000	0	0	0	0	14,000	0
Capital Outlay	0	0	0	38,000	0	100,000	0	0	0	0	0
Debt Services	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
Transfers Out Other Funds	150,000	0	444,000	0	0	15,000	0	0	0	0	0
<b>Total Expenditures</b>	<b>150,000</b>	<b>1,000</b>	<b>1,095,000</b>	<b>38,000</b>	<b>11,000</b>	<b>115,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,000</b>	<b>0</b>
Contingency & Reserves (5% of REQ)	0	14,000	268,560	6,000	95,025	124,054	0	54,005	32,505	212,708	40,005
Ending Fund Balance (15% of REQ)	23,104	0	0	0	0	15,000	152,200			0	0
<b>Total Expenditures &amp; Requirements</b>	<b>173,104</b>	<b>15,000</b>	<b>1,363,560</b>	<b>44,000</b>	<b>106,025</b>	<b>254,054</b>	<b>152,200</b>	<b>54,005</b>	<b>32,505</b>	<b>226,708</b>	<b>40,005</b>
<b>% Ending Fund Bal</b>	<b>15%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>13%</b>	<b>100%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
<b>% Contingency</b>	<b>0%</b>	<b>1400%</b>	<b>25%</b>	<b>16%</b>	<b>864%</b>	<b>108%</b>	<b>0%</b>	<b>540%</b>	<b>325%</b>	<b>1519%</b>	<b>400%</b>

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The Culvert Replacement Reserve Fund was due for review this year. The Budget Committee reaffirmed this reserve fund.

At the March Council meeting the establishment of a Visitor Center Building Reserve fund was discussed. Approximately \$15,000 of the cash in the Building Reserve Fund (Fund 93) is past contributions from the Promo (24) fund. This \$15K will be used to establish the fund. The Budget Committee approved the creation of this reserve fund

Currently there are 10 established Reserve Funds:

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

*PROPOSED FY 2015-2016 RESERVE FUND RESOLUTION*

**RESOLUTION R1415-19**

**A RESOLUTION SETTING THE PURPOSE AND REVIEW TIMES FOR MUNICIPAL RESERVE FUNDS AND REPEALING RESOLUTION R1314-21 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 2015-2016:

### **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 fund shall be reviewed in May 2018*

**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 affirmed by Resolution R1213-08.

*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 affirmed by Resolution R1213-08.

*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 affirmed by Resolution R1213-08.

*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 affirmed by Resolution R1213-08.

*This fund shall be reviewed in May 2017*

### **Vehicle Damage, 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 and R1213-18.

*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 Resolution R1213-18.

*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; reaffirmed by R1011-41, R1112-39, and R1213-18..

*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, reaffirmed by Resolution R0910-30, R1011-41, R1112-39, and R1213-18.

*This fund shall be reviewed in May 2016*

#### **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; reaffirmed by R1011-41, R1112-39, and R1213-18.

*This fund shall be reviewed in May 2016*

Account Number	Account Title	2012-13 Prior year 2 Actual	2013-14 Prior year Actual	2014-15 Current year Budget	2015-16 Future year Proposed Budget	2015-16 Future year Approved Budget	2015-16 Future year Budget
<b>WATER RESERVE FUND</b>							
<b>CHARGES AND FEES</b>							
64-32-200	RESERVE CHARGE	.00	41,916.43	32,000.00	35,000.00	35,000.00	35,000.00
Total CHARGES AND FEES:		.00	41,916.43	32,000.00	35,000.00	35,000.00	35,000.00
<b>MISCELLANEOUS REVENUE</b>							
64-36-100	INTEREST	37,599.98	102.43	90.00	50.00	50.00	50.00
64-36-110	HCH/EM HILLS REVENUE	3,707.40	318.20	500.00	.00	.00	.00
64-36-120	HWY 101 LOAN	.00	.00	18,054.00	18,054.00	18,054.00	18,054.00
Total MISCELLANEOUS REVENUE:		41,307.38	420.63	18,644.00	18,104.00	18,104.00	18,104.00
<b>TRANSFERS IN</b>							
64-39-110	TRANSFER IN-WATER FU	25,000.00	.00	.00	.00	.00	.00
64-39-130	TRANS IN HCH WATER	51,882.27	.00	.00	.00	.00	.00
Total TRANSFERS IN:		76,882.27	.00	.00	.00	.00	.00
<b>EXPENDITURES &amp; REQUIREMENTS</b>							
<b>TRANSFERS OUT</b>							
64-40-710	TRANSFER OUT TO HCH/	272.00	.00	.00	.00	.00	.00
64-40-720	TRANS OUT TO WATER U	.00	.00	300,000.00	150,000.00	150,000.00	150,000.00
64-40-730	TRANS OUT TO HWY 101	.00	154,000.00	.00	.00	.00	.00
Total TRANSFERS OUT:		272.00	154,000.00	300,000.00	150,000.00	150,000.00	150,000.00
Total EXPENDITURES & REQUIREMENTS:		272.00	154,000.00	300,000.00	150,000.00	150,000.00	150,000.00
WATER RESERVE FUND Revenue Total:		118,189.65	42,337.06	50,644.00	53,104.00	53,104.00	53,104.00
WATER RESERVE FUND Expenditure Total:		272.00	154,000.00	300,000.00	150,000.00	150,000.00	150,000.00
Net Total WATER RESERVE FUND:		117,917.65	111,662.94-	249,356.00-	96,896.00-	96,896.00-	96,896.00-

Account Number	Account Title	2012-13 Prior year 2 Actual	2013-14 Prior year Actual	2014-15 Current year Budget	2015-16 Future year Proposed Budget	2015-16 Future year Approved Budget	2015-16 Future year Budget
<b>VISITOR CENTER BLDG RESERVE</b>							
<b>REVENUE TRANSFERS</b>							
72-38-100	TRANS IN BLDG RESERV	.00	.00	.00	.00	15,000.00	15,000.00
Total REVENUE TRANSFERS:		.00	.00	.00	.00	15,000.00	15,000.00
<b>EXPENDITURES &amp; REQUIREMENTS</b>							
<b>MATERIALS AND SERVICES</b>							
72-40-240	BUILDING EXPENDITURE	.00	.00	.00	.00	1,000.00	1,000.00
Total MATERIALS AND SERVICES:		.00	.00	.00	.00	1,000.00	1,000.00
<b>EXPENDITURE RESERVE</b>							
72-40-315	EXPENDITURE RESERVE	.00	.00	.00	.00	14,000.00	14,000.00
Total EXPENDITURE RESERVE:		.00	.00	.00	.00	14,000.00	14,000.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	.00	.00	15,000.00	15,000.00
VISITOR CENTER BLDG RESERVE Revenue Total:		.00	.00	.00	.00	15,000.00	15,000.00
VISITOR CENTER BLDG RESERVE Expenditure Total:		.00	.00	.00	.00	15,000.00	15,000.00
Net Total VISITOR CENTER BLDG RESERVE:		.00	.00	.00	.00	.00	.00

Account Number	Account Title	2012-13 Prior year 2 Actual	2013-14 Prior year Actual	2014-15 Current year Budget	2015-16 Future year Proposed Budget	2015-16 Future year Approved Budget	2015-16 Future year Budget
<b>SEWER RESERVE FUND</b>							
<b>CHARGES AND FEES</b>							
74-32-150	RESERVE CHARGE	31,312.00	31,103.41	30,000.00	30,000.00	30,000.00	30,000.00
74-32-155	STP DEBT CHARGE	383,232.65	344,235.11	385,000.00	375,000.00	375,000.00	375,000.00
Total CHARGES AND FEES:		414,544.65	375,338.52	415,000.00	405,000.00	405,000.00	405,000.00
<b>MISCELLANEOUS REVENUE</b>							
74-36-100	INTEREST	370.08	415.96	400.00	400.00	400.00	400.00
74-36-110	MISC RECEIPTS	282.11	.00	.00	.00	.00	.00
74-36-120	HWY 101 LOAN	.00	.00	54,160.00	54,160.00	54,160.00	54,160.00
74-36-130	STREET SWEEPER LOAN	.00	.00	29,000.00	29,000.00	29,000.00	29,000.00
Total MISCELLANEOUS REVENUE:		652.19	415.96	83,560.00	83,560.00	83,560.00	83,560.00
<b>TRANSFERS IN</b>							
74-39-110	TRANSFER IN FROM SE	50,000.00	.00	.00	.00	.00	.00
Total TRANSFERS IN:		50,000.00	.00	.00	.00	.00	.00
<b>EXPENDITURES &amp; REQUIREMENTS</b>							
<b>MATERIALS AND SERVICES</b>							
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
<b>EXPENDITURE RESERVE</b>							
74-40-315	EXPENDITURE RESERVE	.00	.00	100,000.00	.00	268,560.00	268,560.00
Total EXPENDITURE RESERVE:		.00	.00	100,000.00	.00	268,560.00	268,560.00
<b>DEBT SERVICES</b>							
74-40-610	R37812 LOAN PAYMENTS	49,880.00	49,881.00	.00	.00	.00	.00
74-40-620	Y09001 LOAN PAYMENTS	195,742.70	73,242.28	75,000.00	75,000.00	75,000.00	75,000.00
74-40-630	USDA 92-08 LOAN	.00	.00	163,000.00	163,000.00	163,000.00	163,000.00
74-40-640	R37813 LOAN	.00	.00	263,000.00	263,000.00	263,000.00	263,000.00
Total DEBT SERVICES:		245,622.70	123,123.28	501,000.00	501,000.00	501,000.00	501,000.00
<b>TRANSFERS OUT</b>							
74-40-720	TRANS OUT TO WWTP P	.00	.00	444,000.00	444,000.00	444,000.00	444,000.00
74-40-730	TRANS OUT STREETS	140,000.00	.00	.00	.00	.00	.00
74-40-740	TRANS OUT HWY 101 DE	.00	462,000.00	.00	.00	.00	.00
74-40-750	TRANS OUT SEWER UTIL	.00	.00	100,000.00	.00	.00	.00
Total TRANSFERS OUT:		140,000.00	462,000.00	544,000.00	444,000.00	444,000.00	444,000.00
Total EXPENDITURES & REQUIREMENTS:		385,622.70	585,123.28	1,295,000.00	1,095,000.00	1,363,560.00	1,363,560.00
<b>SEWER RESERVE FUND Revenue Total:</b>							
		465,196.84	375,754.48	498,560.00	488,560.00	488,560.00	488,560.00
<b>SEWER RESERVE FUND Expenditure Total:</b>							
		385,622.70	585,123.28	1,295,000.00	1,095,000.00	1,363,560.00	1,363,560.00

Account Number	Account Title	2012-13 Prior year 2 Actual	2013-14 Prior year Actual	2014-15 Current year Budget	2015-16 Future year Proposed Budget	2015-16 Future year Approved Budget	2015-16 Future year Budget
	Net Total SEWER RESERVE FUND:	79,574.14	209,368.80-	796,440.00-	606,440.00-	875,000.00-	875,000.00-

Account Number	Account Title	2012-13 Prior year 2 Actual	2013-14 Prior year Actual	2014-15 Current year Budget	2015-16 Future year Proposed Budget	2015-16 Future year Approved Budget	2015-16 Future year Budget
<b>FLEET REPLACEMENT FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
91-36-100	INTEREST	11.46	10.13	10.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		11.46	10.13	10.00	.00	.00	.00
<b>TRANSFERS IN</b>							
91-39-100	TRANSFER IN FROM GE	21,000.00	.00	.00	.00	.00	.00
91-39-110	ST REVENUE SHARING	18,000.00	20,000.00	20,000.00	30,000.00	30,000.00	30,000.00
Total TRANSFERS IN:		39,000.00	20,000.00	20,000.00	30,000.00	30,000.00	30,000.00
<b>EXPENDITURES &amp; REQUIREMENTS</b>							
<b>MATERIALS AND SERVICES</b>							
91-40-290	VEHICLE PURCHASE	32,270.64	31,327.50	38,000.00	38,000.00	38,000.00	38,000.00
Total MATERIALS AND SERVICES:		32,270.64	31,327.50	38,000.00	38,000.00	38,000.00	38,000.00
<b>EXPENDITURE RESERVE</b>							
91-40-315	EXPENDITURE RESERVE	.00	.00	12,004.00	.00	6,000.00	6,000.00
Total EXPENDITURE RESERVE:		.00	.00	12,004.00	.00	6,000.00	6,000.00
Total EXPENDITURES & REQUIREMENTS:		32,270.64	31,327.50	50,004.00	38,000.00	44,000.00	44,000.00
FLEET REPLACEMENT FUND Revenue Total:		39,011.46	20,010.13	20,010.00	30,000.00	30,000.00	30,000.00
FLEET REPLACEMENT FUND Expenditure Total:		32,270.64	31,327.50	50,004.00	38,000.00	44,000.00	44,000.00
Net Total FLEET REPLACEMENT FUND:		6,740.82	11,317.37-	29,994.00-	8,000.00-	14,000.00-	14,000.00-

Account Number	Account Title	2012-13 Prior year 2 Actual	2013-14 Prior year Actual	2014-15 Current year Budget	2015-16 Future year Proposed Budget	2015-16 Future year Approved Budget	2015-16 Future year Budget
<b>NONINSURED/VEH DAM/UNEMPLOY</b>							
<b>MISCELLANEOUS REVENUE</b>							
92-36-100	INTEREST	25.24	28.46	25.00	25.00	25.00	25.00
92-36-110	MISC REVENUE	.00	.00	14,305.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		25.24	28.46	14,330.00	25.00	25.00	25.00
<b>TRANSFERS IN</b>							
92-39-100	GENERAL FUND	7,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
92-39-120	WATER FUND	3,500.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
92-39-130	SEWER FUND	3,500.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Total TRANSFERS IN:		14,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00
<b>EXPENDITURES &amp; REQUIREMENTS</b>							
<b>MATERIALS AND SERVICES</b>							
92-40-290	UNEMPLOYMENT BILLIN	583.18	3,759.19	5,000.00	7,500.00	7,500.00	7,500.00
92-40-297	NONINSURED LOSSES	.00	1,224.48	17,805.00	3,500.00	3,500.00	3,500.00
Total MATERIALS AND SERVICES:		583.18	4,983.67	22,805.00	11,000.00	11,000.00	11,000.00
<b>EXPENDITURE RESERVE</b>							
92-40-315	EXPENDITURE RESERVE	.00	.00	92,510.00	.00	95,025.00	95,025.00
Total EXPENDITURE RESERVE:		.00	.00	92,510.00	.00	95,025.00	95,025.00
Total EXPENDITURES & REQUIREMENTS:		583.18	4,983.67	115,315.00	11,000.00	106,025.00	106,025.00
NONINSURED/VEH DAM/UNEMPLOY Revenue Total:		14,025.24	11,028.46	25,330.00	11,025.00	11,025.00	11,025.00
NONINSURED/VEH DAM/UNEMPLOY Expenditure Total:		583.18	4,983.67	115,315.00	11,000.00	106,025.00	106,025.00
Net Total NONINSURED/VEH DAM/UNEMPLOY:		13,442.06	6,044.79	89,985.00-	25.00	95,000.00-	95,000.00-

Account Number	Account Title	2012-13 Prior year 2 Actual	2013-14 Prior year Actual	2014-15 Current year Budget	2015-16 Future year Proposed Budget	2015-16 Future year Approved Budget	2015-16 Future year Budget
<b>BUILDING RESERVE FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
93-36-100	INTEREST	109.49	113.08	100.00	100.00	100.00	100.00
93-36-120	HWY 101 LOAN	.00	.00	18,054.00	18,054.00	18,054.00	18,054.00
Total MISCELLANEOUS REVENUE:		109.49	113.08	18,154.00	18,154.00	18,154.00	18,154.00
<b>TRANSFERS IN CITY HALL</b>							
93-39-100	GENERAL FUND	.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:		6,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00
<b>EXPENDITURES &amp; REQUIREMENTS</b>							
<b>MATERIALS AND SERVICES</b>							
93-40-240	BUILDING EXPENDITURE	7,024.49	20,201.16	10,000.00	100,000.00	100,000.00	100,000.00
Total MATERIALS AND SERVICES:		7,024.49	20,201.16	10,000.00	100,000.00	100,000.00	100,000.00
<b>EXPENDITURE RESERVE</b>							
93-40-315	EXPENDITURE RESERVE	.00	.00	234,163.00	.00	124,054.00	124,054.00
Total EXPENDITURE RESERVE:		.00	.00	234,163.00	.00	124,054.00	124,054.00
<b>TRANSFERS OUT</b>							
93-40-710	TRANS OUT TO GEN FUN	10,000.00	.00	.00	.00	.00	.00
93-40-720	TRANS OUT TO HWY 101	.00	154,000.00	.00	.00	.00	.00
93-40-730	TRANS OUT TO VC BLDG	.00	.00	.00	.00	15,000.00	15,000.00
Total TRANSFERS OUT:		10,000.00	154,000.00	.00	.00	15,000.00	15,000.00
Total EXPENDITURES & REQUIREMENTS:		17,024.49	174,201.16	244,163.00	100,000.00	239,054.00	239,054.00
BUILDING RESERVE FUND Revenue Total:		6,109.49	11,113.08	29,154.00	29,154.00	29,154.00	29,154.00
BUILDING RESERVE FUND Expenditure Total:		17,024.49	174,201.16	244,163.00	100,000.00	239,054.00	239,054.00
Net Total BUILDING RESERVE FUND:		10,915.00-	163,088.08-	215,009.00-	70,846.00-	209,900.00-	209,900.00-

Account Number	Account Title	2012-13 Prior year 2 Actual	2013-14 Prior year Actual	2014-15 Current year Budget	2015-16 Future year Proposed Budget	2015-16 Future year Approved Budget	2015-16 Future year Budget
<b>FIRE TRUCK RESERVE FUND</b>							
<b>LOCAL OPTION TAX LEVY</b>							
94-31-110	PRIOR YR TAXES	2,494.66	786.46	700.00	700.00	700.00	700.00
94-31-130	FIRE TRUCK LEVY	.00	.00	.00	60,000.00	60,000.00	60,000.00
Total LOCAL OPTION TAX LEVY:		2,494.66	786.46	700.00	60,700.00	60,700.00	60,700.00
<b>MISCELLANEOUS REVENUE</b>							
94-36-100	INTEREST	22,033.90	130.33	100.00	.00	.00	.00
94-36-120	GBW FIRE DISTRICT	.00	.00	.00	71,500.00	71,500.00	71,500.00
Total MISCELLANEOUS REVENUE:		22,033.90	130.33	100.00	71,500.00	71,500.00	71,500.00
<b>EXPENDITURES &amp; REQUIREMENTS</b>							
<b>EXPENDITURE RESERVE</b>							
94-40-315	EXPENDITURE RESERVE	.00	.00	800.00	.00	.00	.00
Total EXPENDITURE RESERVE:		.00	.00	800.00	.00	.00	.00
<b>CAPITAL OUTLAY</b>							
94-40-510	TENDER AND FIRE HALL	.00	222,292.07	440,000.00	.00	.00	.00
Total CAPITAL OUTLAY:		.00	222,292.07	440,000.00	.00	.00	.00
Total EXPENDITURES & REQUIREMENTS:		.00	222,292.07	440,800.00	.00	.00	.00
FIRE TRUCK RESERVE FUND Revenue Total:							
		24,528.56	916.79	800.00	132,200.00	132,200.00	132,200.00
FIRE TRUCK RESERVE FUND Expenditure Total:							
		.00	222,292.07	440,800.00	.00	.00	.00
Net Total FIRE TRUCK RESERVE FUND:		24,528.56	221,375.28-	440,000.00-	132,200.00	132,200.00	132,200.00

Account Number	Account Title	2012-13 Prior year 2 Actual	2013-14 Prior year Actual	2014-15 Current year Budget	2015-16 Future year Proposed Budget	2015-16 Future year Approved Budget	2015-16 Future year Budget
<b>PARKS RESERVE FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
95-36-100	INTEREST	2.94	4.40	5.00	5.00	5.00	5.00
Total MISCELLANEOUS REVENUE:		2.94	4.40	5.00	5.00	5.00	5.00
<b>TRANSFERS IN</b>							
95-39-100	GENERAL FUND	5,000.00	5,000.00	33,264.00	5,000.00	5,000.00	5,000.00
Total TRANSFERS IN:		5,000.00	5,000.00	33,264.00	5,000.00	5,000.00	5,000.00
<b>EXPENDITURES &amp; REQUIREMENTS</b>							
<b>EXPENDITURE RESERVE</b>							
95-40-315	EXPENDITURE RESERVE	.00	.00	49,279.95	.00	54,005.00	54,005.00
Total EXPENDITURE RESERVE:		.00	.00	49,279.95	.00	54,005.00	54,005.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	49,279.95	.00	54,005.00	54,005.00
PARKS RESERVE FUND Revenue Total:		5,002.94	5,004.40	33,269.00	5,005.00	5,005.00	5,005.00
PARKS RESERVE FUND Expenditure Total:		.00	.00	49,279.95	.00	54,005.00	54,005.00
Net Total PARKS RESERVE FUND:		5,002.94	5,004.40	16,010.95-	5,005.00	49,000.00-	49,000.00-

Account Number	Account Title	2012-13 Prior year 2 Actual	2013-14 Prior year Actual	2014-15 Current year Budget	2015-16 Future year Proposed Budget	2015-16 Future year Approved Budget	2015-16 Future year Budget
<b>GENERAL FUND RESERVE</b>							
<b>MISCELLANEOUS REVENUE</b>							
96-36-100	INTEREST	4.03	5.35	5.00	5.00	5.00	5.00
Total MISCELLANEOUS REVENUE:		4.03	5.35	5.00	5.00	5.00	5.00
<b>TRANSFERS IN</b>							
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
<b>EXPENDITURES &amp; REQUIREMENTS</b>							
<b>EXPENDITURE RESERVE</b>							
96-40-315	EXPENDITURE RESERVE	.00	.00	26,017.00	.00	32,505.00	32,505.00
Total EXPENDITURE RESERVE:		.00	.00	26,017.00	.00	32,505.00	32,505.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	26,017.00	.00	32,505.00	32,505.00
GENERAL FUND RESERVE Revenue Total:		6,504.03	6,505.35	6,505.00	6,505.00	6,505.00	6,505.00
GENERAL FUND RESERVE Expenditure Total:		.00	.00	26,017.00	.00	32,505.00	32,505.00
Net Total GENERAL FUND RESERVE:		6,504.03	6,505.35	19,512.00-	6,505.00	26,000.00-	26,000.00-

Account Number	Account Title	2012-13 Prior year 2 Actual	2013-14 Prior year Actual	2014-15 Current year Budget	2015-16 Future year Proposed Budget	2015-16 Future year Approved Budget	2015-16 Future year Budget
<b>WATER DEPOSITS RESERVE</b>							
<b>MISCELLANEOUS REVENUE</b>							
97-36-100	INTEREST	60.82	50.49	40.00	40.00	40.00	40.00
97-36-110	DEPOSITS RECEIVED	20,586.81	15,732.41	14,000.00	15,000.00	15,000.00	15,000.00
Total MISCELLANEOUS REVENUE:		20,647.63	15,782.90	14,040.00	15,040.00	15,040.00	15,040.00
<b>TRANSFERS IN</b>							
97-39-120	TRANSFER IN FROM WA	597.00	.00	.00	11,667.87	11,667.87	11,667.87
Total TRANSFERS IN:		597.00	.00	.00	11,667.87	11,667.87	11,667.87
<b>EXPENDITURES &amp; REQUIREMENTS</b>							
<b>MATERIALS AND SERVICES</b>							
97-40-290	DEPOSITS REFUNDED	9,568.49	12,322.46	14,000.00	14,000.00	14,000.00	14,000.00
Total MATERIALS AND SERVICES:		9,568.49	12,322.46	14,000.00	14,000.00	14,000.00	14,000.00
<b>EXPENDITURE RESERVE</b>							
97-40-315	EXPENDITURE RESERVE	.00	.00	163,839.00	.00	212,708.00	212,708.00
Total EXPENDITURE RESERVE:		.00	.00	163,839.00	.00	212,708.00	212,708.00
Total EXPENDITURES & REQUIREMENTS:		9,568.49	12,322.46	177,839.00	14,000.00	226,708.00	226,708.00
WATER DEPOSITS RESERVE Revenue Total:		21,244.63	15,782.90	14,040.00	26,707.87	26,707.87	26,707.87
WATER DEPOSITS RESERVE Expenditure Total:		9,568.49	12,322.46	177,839.00	14,000.00	226,708.00	226,708.00
Net Total WATER DEPOSITS RESERVE:		11,676.14	3,460.44	163,799.00-	12,707.87	200,000.13-	200,000.13-

Account Number	Account Title	2012-13 Prior year 2 Actual	2013-14 Prior year Actual	2014-15 Current year Budget	2015-16 Future year Proposed Budget	2015-16 Future year Approved Budget	2015-16 Future year Budget
<b>CULVERT REPLACEMENT RESERVE</b>							
<b>MISCELLANEOUS REVENUE</b>							
98-36-100	INTEREST	3.09	4.95	10.00	5.00	5.00	5.00
98-36-120	TRANS FROM STREETS	15,000.00	.00	15,000.00	10,000.00	10,000.00	10,000.00
Total MISCELLANEOUS REVENUE:		15,003.09	4.95	15,010.00	10,005.00	10,005.00	10,005.00
<b>EXPENDITURES &amp; REQUIREMENTS</b>							
<b>EXPENDITURE RESERVE</b>							
98-40-315	EXPENDITURE RESERVE	.00	.00	30,017.00	.00	40,005.00	40,005.00
Total EXPENDITURE RESERVE:		.00	.00	30,017.00	.00	40,005.00	40,005.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	30,017.00	.00	40,005.00	40,005.00
CULVERT REPLACEMENT RESERVE Revenue Total:		15,003.09	4.95	15,010.00	10,005.00	10,005.00	10,005.00
CULVERT REPLACEMENT RESERVE Expenditure Total:		.00	.00	30,017.00	.00	40,005.00	40,005.00
Net Total CULVERT REPLACEMENT RESERVE:		15,003.09	4.95	15,007.00-	10,005.00	30,000.00-	30,000.00-