

CITY OF GOLD BEACH
ADOPTED BUDGET
Fiscal Year 2020-2021

Budget Committee Budget Hearing, July 15, 2020
Council Adoption, August 3, 2020

BUDGET COMMITTEE

CITY COUNCIL

Summer Matteson
Larry Brennan
Anthony Pagano
Becky Campbell
Tamie Kaufman

CITIZEN MEMBERS

Sandra Vieira
Craig Chance
Dave Sanders
Candace Perryman
Vacant

Mayor Karl Popoff



29592 Ellensburg Avenue
Gold Beach, Oregon 97444
541.247.7029

www.goldbeachoregon.gov

INTRODUCTORY SECTION Pages 2-34

ITEM	PAGE #
Budget Hearing Notice & LB-1	4-8
Budget Message	9-11
Administrative Cost Allocation Plan	12
Personnel Summary	13
FY 20-21 Salary Schedule	14
Budget Resolutions	15-25
LB-50 Notice of Property Tax and Certification of Intent to Impose a Tax	26-32
<i>Notice sent to Assessor's Office RE: Governor's Executive Order 20-16</i>	33-34

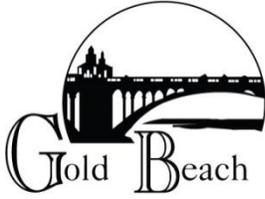
BUDGET DETAIL for each Organization Unit/Program and Fund 36-76

Fund Summary Narratives 36-43

10-GENERAL FUND	44-48
Revenues	44
Non-Departmental	45
City Council	45
Municipal Court	46
Admin/Finance (City Management)	46
Police Department	47
Fire Department	47
Parks	48
Emergency Management	48
ENTERPRISE FUNDS	51-54
22-Water Utility Fund	51-52
23-Sewer Utility Fund	53-54
SPECIAL REVENUE FUNDS	49-50/55-59
21-Street Fund	49-50
24-Promotion Fund	55-56
25-1% Event Center on Beach/Fairgrounds Building Maintenance Fund	57
51-State Revenue Sharing Fund	58
54-Special City Allotment Fund	59
CAPITAL PROJECTS FUNDS	63
66-Water Intake and Plant Improvements Project Fund	63
<i>FUND CLOSED 63-Inflow & Infiltration (I&I) Fund</i>	
<i>FUND CLOSED 65-WWTP Construction Fund</i>	

DEBT SERVICE FUNDS	60
62-Hwy 101 Sewer Fund	60

RESERVE FUNDS	64-76
64 - Water Reserve	64
72- Visitor Center Building Reserve	65
73-Nuisance Abatement Reserve	66
74 - Sewer Reserve	67-98
91 - Fleet Replacement	69
92 - Noninsured Losses/Unemployment	70
93 - Building Reserve	71
94 - Fire Truck Reserve	72
95 - Parks Reserve	73
96 - General Fund Reserve	96
97 - Water Deposits Reserve	75
98 - Street/Culvert Repair Reserve	76



PUBLIC NOTICE

**CITY OF GOLD BEACH & Gold Beach Urban Renewal Agency
BUDGET COMMITTEE MEETING
Thursday, June 25, 2020 at 5:00 PM
Gold Beach City Hall Council Chambers, 29592 Ellensburg Ave**

A public meeting of the Budget Committee of the City of Gold Beach, Curry County, State of Oregon, will be held at City Hall on the above referenced date to discuss the fiscal year July 1, 2020 through June 30, 2021, proposed operating budgets for the City of Gold Beach and for the Gold Beach Urban Renewal Agency. The purpose of the meeting is to receive the budget message, receive comment from the public on the proposed budgets, 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. Due to the on-going coronavirus crisis members of the public may attend via Zoom or phone in. City Hall is not currently open to the public for safety reasons. Zoom meeting login information will be available prior to the meeting on the City's website. Any person may join the virtual meeting and discuss the proposed programs with the Budget Committee.

A copy of the proposed budget will be available on the City's website:

www.goldbeachoregon.gov

For paper copy of the proposed budget please call or email City Hall for instructions:

541-247-7029 or email: jfritts@goldbeachoregon.gov

Jodi Fritts, City Administrator/Budget Officer

PUBLISH: www.goldbeachoregon.gov



CITY OF GOLD BEACH & Gold Beach Urban Renewal Agency
BUDGET COMMITTEE MEETING

~~Thursday, June 25, 2020 at 5:00 PM~~

MEETING RESCHEDULED TO:

Wednesday, July 15th at 5:00PM

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 fiscal year July 1, 2020 through June 30, 2021, proposed operating budgets for the City of Gold Beach and for the Gold Beach Urban Renewal Agency. The purpose of the meeting is to receive the budget message, receive comment from the public on the proposed budgets, 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. Due to the on-going coronavirus crisis members of the public may attend via Zoom or phone in. City Hall is not currently open to the public for safety reasons. Zoom meeting login information will be available prior to the meeting on the City's website. Any person may join the virtual meeting and discuss the proposed programs with the Budget Committee.

A copy of the proposed budget will be available on the City's website:

www.goldbeachoregon.gov

For paper copy of the proposed budget please call or email City Hall for instructions:

541-247-7029 or email: jfritts@goldbeachoregon.gov

Jodi Fritts, City Administrator/Budget Officer

PUBLISH: www.goldbeachoregon.gov

A public meeting of the GOLD BEACH CITY COUNCIL & GOLD BEACH URBAN RENEWAL AGENCY will be held on MONDAY, AUGUST 3, 2020, AT 6:30PM and the Gold Beach City Hall and will be available via ZOOM video conferencing. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 as approved by the Gold Beach Budget Committ on June 25th. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Gold Beach City Hall. Please note City Hall is CLOSED to public traffic due to the coronavirus, but staff are available during the hours of 8AM to 5PM to assist customers. Please call City Hall 541-247-7029 to schedule an appointment if necessary. The budget is also available on the City's website at: 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. If you have questions or need assistance, please contact:

Contact: Jodi Fritts, City Administrator/Budget Officer

Telephone: 541-247-7029

Email: jfritts@goldbeachoregon.gov

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2018-2019	Adopted Budget This Year 2019-2020	Approved Budget Next Year 2020-2021
Beginning Fund Balance/Net Working Capital	2,929,912	2,818,237	2,500,875
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	2,680,880	8,283,633	5,541,470
Federal, State & all Other Grants, Gifts, Allocations & Donations	50,000	59,500	36,500
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	698,769	743,121	599,102
All Other Resources Except Current Year Property Taxes	0	0	0
Current Year Property Taxes Estimated to be Received	535,000	545,000	550,000
Total Resources	6,894,561	12,449,491	9,227,947

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	1,627,210	1,686,974	1,583,044
Materials and Services	1,623,230	1,795,100	1,606,850
Capital Outlay	110,000	5,559,600	2,849,186
Debt Service	667,966	667,953	672,265
Interfund Transfers	534,286	565,721	599,102
Contingencies	1,173,961	1,488,961	1,267,500
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	1,157,908	685,182	650,000
Total Requirements	6,894,561	12,449,491	9,227,947

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
Administration & Finance	299,550	290,419	278,419
FTE	4.50	4.00	3.75
Municipal Court	4,995	4,995	4,995
FTE	0.06	0.06	0.06
Police Department	620,070	667,060	660,305
FTE	7.00	7.00	7.00
Fire Department	43,670	44,350	44,775
FTE	0.50	0.50	0.50
Streets	47,200	45,700	46,200
FTE	0.50	0.50	0.50
Visitor Center	137,625	143,650	58,050
FTE	3.25	3.35	3.15
Water Utility	247,200	253,050	251,750
FTE	3.00	3.00	3.00
Sewer Utility	226,900	237,750	238,550
FTE	2.50	2.50	2.50
Total Requirements			
Total FTE	21.31	20.91	20.46

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *
 Due to the coronavirus pandemic the City is utilizing the provisions contained with Governor's Executive Order 20-16 for the budgeting process for FY2020-2021. Due to the uncertainty surrounding the virus situation no major program changes are proposed for FY20-21.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2018-2019	Rate or Amount Imposed This Year 2019-2020	Rate or Amount Approved Next Year 2020-2021
Permanent Rate Levy (rate limit _____ per \$1,000)	2.336	2.336	2.336
Local Option Levy	\$60,000.00	\$60,000.00	\$60,000.00
Levy For General Obligation Bonds			

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	\$359,491	\$0
Other Borrowings	\$13,600,000	\$0
Total	\$13,959,491	\$0

RECEIVED

AUG 17 2020

CITY OF GOLD BEACH

AFFIDAVIT OF PUBLICATION

STATE OF OREGON, COUNTY OF CURRY

I, PATRICIA WILSON 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 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.

AD NO. 292261

ACCOUNT NAME: CITY OF GOLD BEACH
LEGAL DESCRIPTION: BUDGET HEARING LB-1

DATES RAN: 31-Jul-20

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.

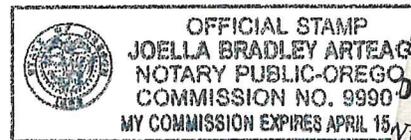
DATED AT BROOKINGS, OREGON, THIS 11-Aug-20 DAY OF

Patricia Wilson
Signature of clerk

SUBSCRIBED AND SWORN TO BEFORE ME THIS _____

Joella Bradley Arteaga DAY OF 11-Aug-20
NOTARY SIGNATURE

NOTARY PUBLIC-OREGON
MY COMMISSION EXPIRES: 15-Apr-24



NO. _____ IN THE _____ COURT FOR THE STATE OF OREGON FOR CURRY COUNTY

Affidavit of Publication
Filed _____ by _____ From the Office of
Attorney for _____

50
elp We
Clerk III
and Hum
informati
ounty's Emp
ities site at
All applicat
ited to CalHF
via the online
m at: https://w
Coastal Heat
ooking for
Will Provide Tra
river's License
Mechanical Aptit
ust Pass Pre-Em
ay DOE
enefits Include - 1
olidays, Medical I
etirement Program
ck up Application or
Coastal H
307 Tanba
Brookin

FORM LB-1 NOTICE OF BUDGET HEARING

A public meeting of the GOLD BEACH CITY COUNCIL & GOLD BEACH URBAN RENEWAL AGENCY will be held on MONDAY, AUGUST 3, 2020, AT 6:30PM and the Gold Beach City Hall and will be available via ZOOM video conferencing. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 as approved by the Gold Beach Budget Committ on June 25th. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Gold Beach City Hall. Please note City Hall is CLOSED to public traffic due to the coronavirus, but staff are available during the hours of 8AM to 5PM to assist customers. Please call City Hall 541-247-7029 to schedule an appointment if necessary. The budget is also available on the City's website at: 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. If you have questions or need assistance, please contact:

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

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2018-2019	Adopted Budget This Year 2019-2020	Approved Budget Next Year 2020-2021
Beginning Fund Balance/Net Working Capital	2,929,912	2,818,237	2,500,875
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	2,680,880	8,283,633	5,541,470
Federal, State & all Other Grants, Gifts, Allocations & Donations	50,000	59,500	36,500
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	698,769	743,121	599,102
All Other Resources except Current Year Property Taxes	0	0	0
Current Year Property Taxes Estimated to be Received	535,000	545,000	550,000
Total Resources	6,894,561	12,449,491	9,227,947

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	1,627,210	1,686,974	1,583,044
Materials and Services	1,623,230	1,795,100	1,606,850
Capital Outlay	110,000	5,559,600	2,849,186
Debt Service	667,966	667,953	672,265
Interfund Transfers	534,286	565,721	599,102
Contingencies	1,173,961	1,488,961	1,267,500
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	1,157,908	685,182	650,000
Total Requirements	6,894,561	12,449,491	9,227,947

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program	FTE for that unit or program		
Administration & Finance	299,550	290,419	278,419
FTE	4.50	4.00	3.75
Municipal Court	4,995	4,995	4,995
FTE	0.06	0.06	0.06
Police Department	620,070	667,060	660,305
FTE	7.00	7.00	7.00
Fire Department	43,670	44,350	44,775
FTE	0.50	0.50	0.50
Streets	47,200	45,700	46,200
FTE	0.50	0.50	0.50
Visitor Center	137,625	143,650	58,050
FTE	3.25	3.35	3.15
Water Utility	247,200	253,050	251,750
FTE	3.00	3.00	3.00
Sewer Utility	226,900	237,750	238,550
FTE	2.50	2.50	2.50
Total Requirements	21.31	20.91	20.46
Total FTE			

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

Due to the coronavirus pandemic the City is utilizing the provisions contained with Governor's Executive Order 20-16 for the budgeting process for FY2020-2021. Due to the uncertainty surrounding the virus situation no major program changes are proposed for FY20-21.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2018-2019	Rate or Amount Imposed This Year 2019-2020	Rate or Amount Approved Next Year 2020-2021
Permanent Rate Levy (rate limit _____ per \$1,000)	2.336	2.336	2.336
Local Option Levy	\$60,000.00	\$60,000.00	\$60,000.00
Levy For General Obligation Bonds			

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	\$359,491	\$0
Other Borrowings	\$13,600,000	\$0
Total	\$13,959,491	\$0

STATE OF

I, PATRICIA
I am over th
entitled ma

A TWICE-WEEK
STATE AS DEFIN
AD NO.

ACCOUNT NA
LEGAL DESCR

DATES RAN

I CERTIFY (OR DEC

DATED AT E

Signature of

SUBSCRIBED A

NOTARY SIGNAT

NOTARY PUBLIC-
MY COMMISSIO

NO. _____ IN T

Affidavit of Publi
Filed _____
Attorney for _____



City of Gold Beach

29592 Ellensburg Avenue • Gold Beach, OR 97444

Administration: 541-247-7029 • Police: 541-247-6671 • www.goldbeachoregon.gov

Visitor Center: 541-247-7526 • www.visitgoldbeach.com

Fiscal Year 2020-2021

Budget Message

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

“All of the real heroes are not storybook combat fighters either. Every single man in this Army play a vital role. Don’t ever let up. Don’t ever think that your job is unimportant. Every man has a job to do and he must do it. Every man is a vital link in the great chain.”

– General George S. Patton, U.S. Army

Per the state’s Local Budgeting Manual, the Budget Message is a required component of the annual budget and must contain the following:

- Explain the budget document;
- Include a brief description of the proposed financial policies for the coming year;
- Describe the important features of the budget document in connection with the financial policies of the local government;
- Explain the reason for changes from the previous year in appropriation and revenue items; and
- Explain the major changes in financial policy.

The budget message must be in writing since it is part of the complete budget document and is to be prepared by the executive officer of the district (or in our case municipality).

EXPLAIN THE BUDGET DOCUMENT

The budget is comprised of the following:

- The budget calendar
- Copy of the required public notice and dates of publication
- After adoption by the Council, a copy of the budget resolution adopting the budget and the state required reporting forms is included
- Brief explanation page of each City fund type
- Brief explanation of each department functions and proposed changes for the year
- Comprehensive proposed revenue and expenditures for each City fund/department
- Supplemental documents for transparency which include:
 - Non-departmental Indirect Costs and Allocation chart
 - 2020-2023 Salary Schedule (*most recently updated last month for all City positions pursuant to the City Strategic Goals*)
 - Breakdown of employees by department, FTE status, and base wage
 - Most recent copy of the City Strategic Goals

BRIEF DESCRIPTION OF THE PROPOSED FINANCIAL POLICES FOR THE COMING YEAR

The Budget Officer proposes the budget but does not set policy—that is the budget committee and Council’s responsibility and staff implements those policies.

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.



However, personally, and as city administrator, there are standards (or policies if you will) that I hold myself to, and that I expect of all City employees. These were part of last year's document, but still very relevant this year. These are quotes in my office that reflect those standards:

*"And so, my fellow Americans, ask not what your country can do for you;
ask what you can do for your country."*
President John F Kennedy

"Complaining about a problem without posing a solution is called whining."
Attributed to President Teddy Roosevelt

"You choose a thankless job, you can't be upset when nobody thanks you."
Ron Swanson

Expectations of myself and all City staff:

- We strive always to be good stewards of the public's trust, and their funds, because we are also part of the citizenry we serve.
- We provide the highest level of service to our citizens at the lowest reasonable cost—that doesn't mean we always buy or utilize the "cheapest". We buy and utilize the goods and services that give the City the greatest value for their dollars.
- We put aside some funds for unexpected events, and where possible utilize our own funds to maximize the return on investment since the open market interest is so dismal.
- We strive for transparency in all transactions and reporting: we provide financial information as quickly and efficiently as possible when asked.
- Government is not a "money making" or "for-profit" business. We collect taxes, fees, and other revenues in order to provide an equal amount of service for those dollars. If there is excess revenue, it is reserved and saved for a specific and stated purpose.
- We ensure that City owned property and infrastructure is maintained in good working order to maximize the useful life of property and assets.

Regarding proposed financial policies for FY20-21, because of the great uncertainty surrounding the COVID19 crisis, the department heads and I felt it would be prudent to keep the budget as flat as possible—which is what I have proposed, and to not consider any type of capital projects—other than those already underway. Since mid-March things have changed on an almost daily basis. And not for the better. We still really have no idea how this crisis is going to play out economically. Given that uncertainty we should plan to hunker down for the long haul.

DESCRIBE THE IMPORTANT FEATURES OF THE BUDGET DOCUMENT IN CONNECTION WITH THE FINANCIAL POLICIES OF THE CITY:

The introductory section in the budget document for each of the City funds explains the purpose for the fund, any proposed changes from the prior year, and the reasons for those changes. I believe those explanations are driven by the policies I have listed above.

EXPLAIN THE REASON FOR CHANGES FROM THE PREVIOUS YEAR IN APPROPRIATION AND REVENUE

ITEMS: The introductory section in the budget document for each of the City funds explains the purpose for the fund, any proposed changes, and the reasons for those changes. We discuss each fund individually and review the introductory sections prior to reviewing the proposed appropriations.

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.

Due the current uncertainty we are proposing to stay as flat as possible until we have a better idea of what lays ahead.

EXPLAIN THE MAJOR CHANGES IN FINANCIAL POLICY

Again, it is not my role to set or change policy; I can only make suggestions. This would be the opportunity for the budget committee and Council to discuss any changes in the City’s financial policies for the next year—or for the future.

As budget officer, last year I had 2 major proposals for FY19-20. One of them—the water infrastructure project was funded by Business Oregon through the state Infrastructure Finance Authority (IFA). This would be the capital project that is currently in the works. The other proposal dealt with streets maintenance. This is the statement from the FY19-20 budget message:

- 1) In the past few years, we discussed an alternative/additional funding source for streets maintenance. That discussion began a process with the Council that eventually resulted in a written and digital citizen survey. Based on those survey results, we referred a fuel tax measure to the voters in November 2018. It failed by a wide margin despite the survey findings. The proposal in the budget is the one I originally made in FY1718: a flat fee to be collected monthly with the utility billing. The revenues are shown in the Streets/Culvert Repair Fund.*

The Council voted to put the matter back on the May 2020 ballot and then the coronavirus crisis hit. We pulled it from the May election because of that. We are obviously still experiencing the crisis, and by all indicators it appears we will be living with the situation for at least the next 6-12 months. Do we want to address the gas tax issue again? We have until mid-August to decide to put it on the November 3rd ballot. Or, we can table it until the FY21-22 budget season.

During these uncertain times, the City will continue to offer service, friendship, and assistance whenever and wherever we are able. As General Patton said, each of us are vital links in the chain. Each of us has a vital role to play. No job is unimportant. Especially now. I want to thank each of you for your service and I appreciate the vital links that you are in our City chain. We have been through bad times before. As long as we work together, we will get through these current tough times.

I’ll conclude with quote from the great 20th century philosopher Barry Manilow:

*In this high and mighty world we live in
Sometimes we have to break
Sometimes we have to bend
Until the good times come again
-Barry Manilow from: When the Good Times Come Again*

It may be a while, but good times will come again for us here in Gold Beach.

Thank you,



Jodi Fritts

City Administrator/Budget Officer

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.

NON-DEPARTMENTAL INDIRECT COST TRANSFERS General Fund		Total	General		Streets		Hwy 101 Sewer		Sewer Reserve Debt		Water Reserve Debt		Water Utility		Sewer Utility		
			%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	
10-40-220	Insurance/Bonding	170,000	25%	42,500	4.0%	6,800	0.0%	0	16.0%	27,200	0.0%	0	27.0%	45,900	28.0%	47,600	100% calculated on % est ops to total budget and risk assess
10-40-225	PERS UAL	33,000	66%	21,684	2.8%	924	0.0%	0	0.0%	0	0.0%	0	17.1%	5,656	14.3%	4,712	100% calculated on number of FTEs
10-40-241	IT/Software/Equipment & Contracts	85,000	40%	34,000	4.0%	3,400	1.0%	850	2.0%	1,700	1.0%	850	26.0%	22,100	26.0%	22,100	100% calculated on % dept ops to total budget and staff time ests.
10-40-242	Postage	12,000	24%	2,880	1.0%	120	1.0%	120	1.0%	120	1.0%	120	36.0%	4,320	36.0%	4,320	100% calculated on % dept ops to total budget
10-40-246	Dispatch Services	41,000	98%	40,180	0.0%	0	0.0%	0	0.0%	0	0.0%	0	1.0%	410	1.0%	410	100% calculated on staff estimates of calls for service
10-40-255	Bank Fees	6,000	40%	2,400	1.0%	60	1.0%	60	1.0%	60	1.0%	60	28.0%	1,680	28.0%	1,680	100% calculated on % dept ops to total budget and staff time ests.
10-40-260	Legal Services	30,000	63%	18,900	2.0%	600	0.0%	0	0.0%	0	0.0%	0	15.0%	4,500	20.0%	6,000	100% calculated on % dept ops to total budget and staff time ests.
10-40-262	Audit Services	60,000	42%	25,200	3.0%	1,800	1.0%	600	1.0%	600	1.0%	600	28.0%	16,800	24.0%	14,400	100% calculated on % dept ops to total budget and staff time ests.
10-40-270	Electricity City Hall	9,000	42%	3,780	3.0%	270	1.0%	90	1.0%	90	1.0%	90	26.0%	2,340	26.0%	2,340	100% calculated on staff estimates of use
10-40-272	Dues & Memberships	4,000	48%	1,920	4.0%	160	0.0%	0	0.0%	0	0.0%	0	24.0%	960	24.0%	960	100% calculated on % dept ops to total budget
10-40-275	Solid Waste City Hall	3,500	100%	3,500	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	100%
10-40-280	Phone & Internet	29,000	40%	11,600	3.0%	870	1.0%	290	1.0%	290	1.0%	290	27.0%	7,830	27.0%	7,830	100% calculated on % dept ops to total budget and staff time ests.
	Administration & Finance	293,919	35%	102,872	3.0%	8,818	1.0%	2,939	2.0%	5,878	3.0%	8,818	28.0%	82,297	28.0%	82,297	100% calculated on % dept ops to total budget
	City Council	12,280	42%	5,158	3.0%	368	1.0%	123	1.0%	123	1.0%	123	26.0%	3,193	26.0%	3,193	100% calculated on % dept ops to total budget
	Total	788,699		316,574		24,190		5,072		36,061		10,950		197,986		197,843	

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, copiers, 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 including in this cost allocation.

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.

POSITION	FTE	SALARY
ADMINISTRATION & FINANCE		
City Administrator (JF)	1.00	\$75,019
Admin Asst/Finance Clerk AP (MB)	1.00	\$40,500
Admin Asst/Finance Clerk UM (KH)	1.00	\$40,500
AA/PT (AV)	0.75	\$26,500
TOTAL	3.75	\$182,519

POLICE		
Chief (TW)	1.00	\$74,985
Sgt (DM)	1.00	\$75,920
Sr Patrol Officer (CK)	1.00	\$63,000
Patrol Officer (CA)	1.00	\$54,000
Patrol Officer (JR)	1.00	\$48,900
Patrol Officer (SA)	1.00	\$48,900
DME/Office Manager (GW)	1.00	\$57,000
TOTAL	7.00	\$422,705

MUNI COURT		
Municipal Judge (JF)	0.06	\$4,500
TOTAL	0.06	\$4,500

FIRE		
Chief (TK)	0.25	\$15,950
Assistant Chief (ZA)	0.25	\$9,025
TOTAL	0.50	\$24,975

	FTE	Salary
Total General Fund Personnel	11.31	\$634,699
Total Public Works Personnel	6.00	\$311,800
Total Visitor Center Staff	3.15	\$102,056
Total City Personnel	20.46	\$1,048,555

POSITION	FTE	SALARY
WATER		
PW Superintendent (WN)	0.50	\$36,300
PW Lead Operator/Worker (DS)	0.50	\$25,500
PW Operator/Worker (EP)	0.50	\$22,500
PW WTP Operator/Worker (TB)	1.00	\$43,250
PW Operator/Worker (CD)	0.50	\$19,000
TOTAL	3.00	\$146,550

SEWER		
PW Superintendent (WN)	0.50	\$36,300
PW Assistant Super (RN)	1.00	\$61,950
PW Operator/Worker (EP)	0.50	\$22,500
PW Operator/Worker (CD)	0.50	\$19,000
TOTAL	2.50	\$139,750

STREETS		
PW Lead Operator/Worker (DS)	0.50	\$25,500
TOTAL	0.50	\$25,500

VISITOR CENTER		
Lead VC Specialist (NF)	0.80	\$31,825
VC Staff (LE/RH/TW/JM/CW)	2.35	\$70,231
TOTAL	3.15	\$102,056

PROPOSED FY 2020-2023 CITY SALARY SCHEDULE

POSITION		STEP						
BUSINESS/FINANCE OFFICE & VISITOR CENTER		1	2	3	4	5	6	7
ADMINISTRATIVE ASSISTANT/FINANCE CLERK	<i>STUDY PROPOSED</i>	\$ 15.89	\$ 16.56	\$ 17.26	\$ 17.98	\$ 18.72	\$ 19.49	\$ 20.28
	<i>CURRENT</i>	\$ 15.07	\$ 15.93	\$ 16.82	\$ 17.79	\$ 18.73		
VISITOR CENTER SPECIALIST	<i>STUDY PROPOSED</i>	\$ 13.78	\$ 14.30	\$ 14.82	\$ 15.36	\$ 15.92	\$ 16.51	\$ 17.12
	<i>CURRENT</i>	\$ 12.18	\$ 12.77	\$ 13.37	\$ 14.13	\$ 14.91		
PUBLIC WORKS		1	2	3	4	5	6	7
PUBLIC WORK OPERATOR/LABORER	<i>STUDY PROPOSED</i>	\$ 18.33	\$ 19.12	\$ 19.94	\$ 20.78	\$ 21.64	\$ 22.52	\$ 23.39
	<i>CURRENT</i>	\$ 16.94	\$ 17.97	\$ 19.01	\$ 20.23	\$ 21.49		
PW LEAD OPERATOR LABORER	<i>STUDY PROPOSED</i>	\$ 18.92	\$ 19.86	\$ 20.86	\$ 21.90	\$ 22.99	\$ 24.14	\$ 25.35
	<i>CURRENT</i>	\$ 18.13	\$ 19.23	\$ 20.34	\$ 21.65	\$ 22.99		
ASSISTANT PW SUPERINTENDENT	<i>STUDY PROPOSED</i>	\$ 23.33	\$ 24.50	\$ 25.72	\$ 27.01	\$ 28.36	\$ 29.78	\$ 31.26
	<i>CURRENT</i>	\$ 23.86	\$ 25.33	\$ 26.83	\$ 28.88	\$ 30.96		
PUBLIC WORKS SUPERINTENDENT	<i>STUDY PROPOSED</i>	\$ 4,964	\$ 5,163	\$ 5,369	\$ 5,584	\$ 5,807	\$ 6,039	\$ 6,281
	<i>CURRENT</i>	\$ 4,592	\$ 4,899	\$ 5,215	\$ 5,545	\$ 5,880		
POLICE DEPARTMENT		1	2	3	4	5	6	7
DME/OFFICE MANAGER	<i>STUDY PROPOSED</i>	\$ 20.45	\$ 21.47	\$ 22.55	\$ 23.67	\$ 24.86	\$ 26.10	\$ 27.40
	<i>CURRENT</i>	\$ 18.74	\$ 20.20	\$ 21.69	\$ 23.37	\$ 25.07	\$ 26.88	
OFFICER	<i>STUDY PROPOSED</i>	\$ 22.38	\$ 23.50	\$ 24.67	\$ 25.91	\$ 27.20	\$ 28.56	\$ 29.99
	<i>CURRENT</i>	\$ 21.01	\$ 22.41	\$ 23.74	\$ 25.21	\$ 26.61	\$ 28.07	
SERGEANT	<i>STUDY PROPOSED</i>	\$ 29.17	\$ 30.42	\$ 31.72	\$ 33.05	\$ 34.43	\$ 35.85	\$ 37.32
	<i>CURRENT</i>	\$ 26.61	\$ 28.25	\$ 29.90	\$ 31.45	\$ 33.00	\$ 34.74	

2020 SALARY STUDY

Pursuant to the City Strategic Plan Goal 1, sub (i), the City's salary schedule will be reviewed and updated in the year of union contract negotiations to ensure consistency across all City departments. The salary schedule was last reviewed and updated in the spring of 2017.

This study was prepared utilizing the following: 2019 Oregon employment department wage data for southwestern Oregon (Coos, Curry, and Douglas), and Rogue Valley data (Jackson and Josephine); federal wage data locally adjusted for southwestern Oregon, US Census regional demographic data; salary data from: Bandon, Coquille, Hines, John Day, Myrtle Creek, Myrtle Point, Reedsport, and Rogue River.

For PD: state SW Oregon and Rogue Valley data, SW Oregon federal data, Curry and Klamath counties, and cities of: Brookings, Bandon, Coquille, Lincoln City, Myrtle Creek, Myrtle Point, Prineville, Reedsport, Rogue River

RESOLUTION R2021-05

**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 City Council on June 1st, 2020, 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

WHEREAS: Pursuant to ORS 221.770, a public hearing was held before the City of Gold Beach Budget Committee on July 15th, 2020, 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.

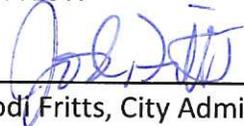
NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Gold Beach, Oregon, hereby elects to receive state revenues for Fiscal Year 2020-2021 pursuant to ORS 221.770.

Passed by the City Council of the City of Gold Beach, County of Curry, State of Oregon, this 15th day of July 2020.



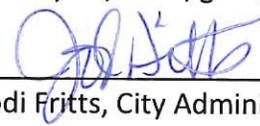
Larry Brennan, Council Position #2
Mayor Pro-Tem

ATTEST:



Jodi Fritts, City Administrator/City Recorder

I certify that a public hearing before the City of Gold Beach City Council was held on June 1, 2020, and a public hearing before the Budget Committee of the City of Gold Beach was held on July 15, 2020, giving citizens an opportunity to comment on use of State Revenue Sharing.



Jodi Fritts, City Administrator/Budget Officer

RESOLUTION R2021-07

A RESOLUTION ADOPTING THE FISCAL YEAR 2020-2021 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 2020-21, in the total of **\$12,076,254** 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, 2020, and for the purposes shown below are hereby appropriated:

FUNDS REQUIRING A PROPERTY TAX TO BE LEVIED

10 - GENERAL FUND	
Beginning Fund Balance	426,390
Revenues	958,270
Trans In Other Funds	472,102
Total Resources	1,856,762
Personnel	988,494
Materials & Services	754,200
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	14,068
Total Expenditures	1,756,762
Contingency & Reserves	40,000
Ending Fund Balance	60,000
Total Expenditures & Contingencies	1,856,762

LOCAL OPTION CAPITAL PROJECTS LEVY

94 - FIRE TRUCK LEVY RESERVE	
Beginning Fund Balance	29,300
Revenues	60,700
Trans In Other Funds	0
Total Resources	90,000
Personnel	0
Materials & Services	0
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	0
Contingency & Reserves	30,000
Ending Fund Balance	60,000
Total Expenditures & Contingencies	90,000

FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED

21 - STREET FUND	
Beginning Fund Balance	82,788
Revenues	136,350
Trans In Other Funds	0
Total Resources	219,138
Personnel	46,200
Materials & Services	45,800
Capital Outlay	55,000
Debt Services	28,987
Special Payments	0
Transfers Out Other Funds	24,190
Total Expenditures	200,177
Contingency & Reserves	8,961
Ending Fund Balance	10,000
Total Expenditures & Contingencies	219,138

22 - WATER UTILITY FUND (ENTERPRISE)	
Beginning Fund Balance	169,836
Revenues	624,200
Trans In Other Funds	40,000
Total Resources	834,036
Personnel	251,750
Materials & Services	193,300
Capital Outlay	85,000
Debt Services	0
Special Payments	0
Transfers Out Other Funds	203,986
Total Expenditures	734,036
Contingency & Reserves	50,000
Ending Fund Balance	50,000
Total Expenditures & Contingencies	834,036

23 - SEWER UTILITY FUND (ENTERPRISE)	
Beginning Fund Balance	332,593
Revenues	461,100
Trans In Other Funds	0
Total Resources	793,693
Personnel	238,550
Materials & Services	201,300
Capital Outlay	50,000
Debt Services	0
Special Payments	0
Transfers Out Other Funds	203,843
Total Expenditures	693,693
Contingency & Reserves	50,000
Ending Fund Balance	50,000
Total Expenditures & Contingencies	793,693

66 - WATER INTAKE & PLANT IMP FUND	
Beginning Fund Balance	0
Revenues	5,213,200
Trans In Other Funds	0
Total Resources	5,213,200
Personnel	0
Materials & Services	0
Capital Outlay	5,213,200
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	5,213,200
Contingency & Reserves	0
Ending Fund Balance	0
Total Expenditures & Contingencies	5,213,200

24 - PROMO & VISITOR CENTER	
Beginning Fund Balance	20,000
Revenues	251,000
Trans In Other Funds	0
Total Resources	271,000
Personnel	105,050
Materials & Services	129,750
Capital Outlay	0
Debt Services	2,010
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	236,810
Contingency & Reserves	5,000
Ending Fund Balance	29,190
Total Expenditures & Contingencies	271,000

25 - ECOB 1% BLDG MTC FUND	
Beginning Fund Balance	130,000
Revenues	50,000
Trans In Other Funds	0
Total Resources	180,000
Personnel	0
Materials & Services	150,000
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	150,000
Contingency & Reserves	20,000
Ending Fund Balance	10,000
Total Expenditures & Contingencies	180,000

51 - STATE REVENUE SHARING FUND	
Beginning Fund Balance	1,000
Revenues	24,000
Trans In Other Funds	0
Total Resources	25,000
Personnel	0
Materials & Services	0
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	24,000
Total Expenditures	24,000
Contingency & Reserves	0
Ending Fund Balance	1,000
Total Expenditures & Contingencies	25,000

54 - SMALL CITY ALLOTMENT FUND	
Beginning Fund Balance	0
Revenues	100,000
Trans In Other Funds	0
Total Resources	100,000
Personnel	0
Materials & Services	0
Capital Outlay	100,000
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	100,000
Contingency & Reserves	0
Ending Fund Balance	0
Total Expenditures & Contingencies	100,000

62 - HWY 101 SEWER LINE DEBT	
Beginning Fund Balance	139,290
Revenues	116,050
Trans In Other Funds	0
Total Resources	255,340
Personnel	0
Materials & Services	0
Capital Outlay	0
Debt Services	90,268
Special Payments	0
Transfers Out Other Funds	5,072
Total Expenditures	95,340
Contingency & Reserves	10,000
Ending Fund Balance	150,000
Total Expenditures & Contingencies	255,340

64 - WATER RESERVE FUND	
Beginning Fund Balance	16,846
Revenues	107,104
Trans In Other Funds	0
Total Resources	123,950
Personnel	0
Materials & Services	0
Capital Outlay	0
Debt Services	23,000
Special Payments	0
Transfers Out Other Funds	50,950
Total Expenditures	73,950
Contingency & Reserves	0
Ending Fund Balance	50,000
Total Expenditures & Contingencies	123,950

72 - VISITOR CENTER BLDG RESERVE FUND	
Beginning Fund Balance	35,000
Revenues	0
Trans In Other Funds	0
Total Resources	35,000
Personnel	0
Materials & Services	5,000
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	5,000
Contingency & Reserves	20,000
Ending Fund Balance	10,000
Total Expenditures & Contingencies	35,000

73 - NUISANCE ABATEMENT RESERVE	
Beginning Fund Balance	28,500
Revenues	0
Trans In Other Funds	0
Total Resources	28,500
Personnel	0
Materials & Services	3,500
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	3,500
Contingency & Reserves	0
Ending Fund Balance	25,000
Total Expenditures & Contingencies	28,500

74 - SEWER RESERVE FUND	
Beginning Fund Balance	950,000
Revenues	537,125
Trans In Other Funds	0
Total Resources	1,487,125
Personnel	0
Materials & Services	2,000
Capital Outlay	
Debt Services	508,000
Special Payments	0
Transfers Out Other Funds	36,061
Total Expenditures	546,061
Contingency & Reserves	800,000
Ending Fund Balance	141,064
Total Expenditures & Contingencies	1,487,125

91 - FLEET REPLACEMENT FUND	
Beginning Fund Balance	6,000
Revenues	0
Trans In Other Funds	24,000
Total Resources	30,000
Personnel	0
Materials & Services	0
Capital Outlay	30,000
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	30,000
Contingency & Reserves	0
Ending Fund Balance	0
Total Expenditures & Contingencies	30,000

92 - NONINSURED LOSS/UNEMPLOYMENT FUND	
Beginning Fund Balance	122,475
Revenues	25
Trans In Other Funds	6,000
Total Resources	128,500
Personnel	0
Materials & Services	23,500
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	23,500
Contingency & Reserves	100,000
Ending Fund Balance	5,000
Total Expenditures & Contingencies	128,500

93 - BUILDING RESERVE FUND	
Beginning Fund Balance	60,846
Revenues	18,154
Trans In Other Funds	6,000
Total Resources	85,000
Personnel	0
Materials & Services	25,000
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	25,000
Contingency & Reserves	50,000
Ending Fund Balance	10,000
Total Expenditures & Contingencies	85,000

95 - PARK RESERVE FUND	
Beginning Fund Balance	55,000
Revenues	5
Trans In Other Funds	0
Total Resources	55,005
Personnel	0
Materials & Services	0
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	0
Contingency & Reserves	5,000
Ending Fund Balance	50,005
Total Expenditures & Contingencies	55,005

96 - GENERAL FUND RESERVE	
Beginning Fund Balance	55,000
Revenues	5
Trans In Other Funds	0
Total Resources	55,005
Personnel	0
Materials & Services	0
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	0
Contingency & Reserves	50,000
Ending Fund Balance	5,005
Total Expenditures & Contingencies	55,005

97 - WATER DEPOSITS RESERVE	
Beginning Fund Balance	134,960
Revenues	20,040
Trans In Other Funds	0
Total Resources	155,000
Personnel	0
Materials & Services	20,000
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	20,000
Contingency & Reserves	135,000
Ending Fund Balance	0
Total Expenditures & Contingencies	155,000

98 - STREETS/CULVERT REPAIR RESERVE	
Beginning Fund Balance	27,995
Revenues	27,005
Trans In Other Funds	0
Total Resources	55,000
Personnel	0
Materials & Services	0
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	0
Contingency & Reserves	50,000
Ending Fund Balance	5,000
Total Expenditures & Contingencies	55,000

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:

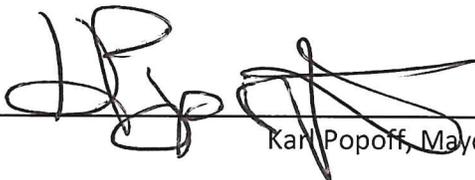
1. At the rate of \$2.336 per \$1,000 of assessed value of operations.
2. In the amount of \$60,000 for the local option capital projects levy tax (Ballot Measure 8-82, approved by city voters, May 19, 2015).

These taxes are hereby imposed and categorized for tax year 2020-2021 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 3rd, day of AUGUST, 2020.



Karl Popoff, Mayor

ATTEST:



Jodi Fritts, City Administrator/City Recorder

RESOLUTION R1819-13

**A RESOLUTION SETTING THE PURPOSE AND REVIEW TIMES FOR
MUNICIPAL RESERVE FUNDS AND REPEALING RESOLUTION R1718-20 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 Council reaffirms the purpose and review periods for the following City reserve funds:

Current Reserve Funds are:

- FUND 64: Water Reserve*
- FUND 72: Visitor Center Building Reserve*
- FUND 73: Nuisance Abatement Reserve*
- FUND 74: Sewer Reserve*
- FUND 91: Fleet Replacement Reserve*
- FUND 92: Noninsured Losses/Unemployment Reserve*
- FUND 93: Building Reserve*
- FUND 94: Fire Truck Levy Reserve (most recently renewed May 19, 2015, for collection through November 2022)*
- FUND 95: Parks Reserve*
- FUND 96: General Fund Reserve*
- FUND 97: Water Deposits Reserve*
- FUND 98: Street & Culvert Repair Reserve*

Fund Purpose & Review Periods:

64-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. The reserve rate will be set by resolution annually with the water and sewer utility rates.

This reserve fund was established by Resolution R0910-29 and reaffirmed by R1011-41, R1112-39, R1213-18, R1314-21, R1415-19, R1516-11, R1617-11, and R1718-20.

This fund shall be reviewed in May 2023

72-Visitor Center Building Replacement Reserve Fund

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

This reserve fund was established by Resolution R1415-19 and reaffirmed by R1516-11, R1617-11, and R1718-20.

This fund shall be reviewed in May 2022

73-Nuisance Abatement Reserve Fund

The purpose of this fund to accumulate revenues to pay for city authorized abatements of nuisances, dangerous buildings, and other code abatements that may arise. This reserve is funded through transfers from the General Fund derived from state and local marijuana tax revenues. When the fund reaches \$50,000 any excess revenue shall be transferred to fund 95-Parks Reserve Fund.

This reserve fund was established by Resolution by R1516-11, and reaffirmed by R1617-11, and R1718-20.

This fund shall be reviewed in May 2023

74-Sewer Treatment Reserve Fund

The purpose of this reserve fund is to receive and accumulate funds to pay for major improvements and expansion of the City's wastewater treatment facility. This fund shall continue for fiscal year 2013-2014 and shall be reviewed next budget year for possible conversion to a debt reserve fund.

This fund was established April 2001 and reaffirmed by Resolution R0910-30, R1011-41, R1112-39, R1213-18, R1314-21, R1415-19, R1516-11, R1617-11, and R1718-20.

This fund shall be reviewed in May 2023

91-Fleet Replacement Reserve Fund

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

This reserve fund was established by Resolution R1011-41 and reaffirmed by Resolutions R1213-08, R1314-21, R1415-19, R1516-11, R1617-11, and R1718-20.

This fund shall be reviewed in May 2021

92-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. **When the fund reserve exceeds \$100,000, the excess funds will be transferred to the Streets/Culvert Repair Reserve Fund at year end.**

This reserve fund was established by Resolution R0910-29; reaffirmed by R1011-41, R1112-39, R1213-18, R1314-21, R1415-19, R1516-11, R1617-11 and R1718-20.

This fund shall be reviewed in May 2021

93-Building Reserve Fund

The purpose of this fund is to accumulate revenues to pay for major remodeling projects, building repairs, and replacement of municipal owned buildings. This reserve is funded through fund transfers designated specifically for this purpose.

This reserve fund was established by Resolution R0910-29 and reaffirmed by Resolutions R1213-18, R1314-21, R1415-19, R1516-11, R1617-11, R1718-20.

This fund shall be reviewed in May 2021

95-Parks Reserve Fund

The purpose of this fund is to accumulate revenues to pay for major remodeling projects or capital improvements to the City's parks. This reserve fund is funded through transfers designated specifically for this purpose.

This reserve fund was established by Resolution R1011-41 and reaffirmed by Resolutions R1213-08, R1314-21, R1415-19, R1516-11, R1617-11, and R1718-20.

This fund shall be reviewed in May 2021

96-General Reserve Fund

The purpose of this fund is to accumulate revenues consistent with the City's adopted Strategic Plan Goal 1(a) which states the City desires to have a yearly contingency of at least 5% as a safety net for unanticipated General Fund expenditures. This reserve fund is funded through transfers designated specifically for this purpose.

This reserve fund was established by Resolution R1011-41 and reaffirmed by Resolutions R1213-08, R1314-21, R1415-19, R1516-11, R1617-11, and R1718-20.

This fund shall be reviewed in May 2021

97-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. **Beginning fiscal year 19-20 deposits older than 10 years old will be refunded to customer accounts to reduce the trust liability.**

This reserve fund was established by Resolution R1011-41 and reaffirmed by Resolution R1213-08, R1314-21, R1415-19, R1516-11 and R1617-11.

This fund shall be reviewed in May 2021

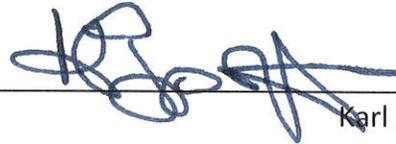
98-Streets & Culvert Repair Reserve Fund

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. ***Beginning fiscal year 19-20 this fund is renamed from the Culvert Replacement Reserve to the Streets & Culvert Repair Reserve. The fund will continue to receive transfers for the culvert repairs and will also receive monthly Street Repair Reserve fees.***

This reserve fund was established by Resolution R1112-39 and reaffirmed by Resolutions R1213-18, R1314-21, R1415-19, R1516-11, R1617-11, and R1718-20.

This fund shall be reviewed in May 2022

PASSED BY THE CITY COUNCIL OF THE CITY OF GOLD BEACH, COUNTY OF CURRY, STATE OF OREGON, and EFFECTIVE THIS 10th DAY OF JUNE 2019.



Karl Popoff, Mayor

ATTEST:



Jodi Fritts, City Administrator/Recorder

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

FORM LB-50 2020-2021

To assessor of CURRY County

Check here if this is an amended form.

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

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

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

City Hall 29592 Ellensburg Ave Gold Beach OR 97444 08/03/20

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		
3. Local option capital project tax 3	60,000	Excluded from Measure 5 Limits
4. City of Portland Levy for pension and disability obligations 4		Dollar Amount of Bond Levy
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 5a		
5b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 5b		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) 5c		

PART II: RATE LIMIT CERTIFICATION

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

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount —or— rate authorized per year by voters
Fire Equipment Levy	05/19/2015	2015	2021	60,000

PART IV: SPECIAL ASSESSMENTS, FEES, AND CHARGES*

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

*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

** The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.

(see the back for worksheet for lines 5a, 5b, and 5c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

Fire truck levy listed in Part III but accidentally omitted from Part I on first submittal. Levy was adopted in budget resolution Monday last year is 2021

RESOLUTION R2021-07

**A RESOLUTION ADOPTING THE FISCAL YEAR 2020-2021 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 2020-21, in the total of **\$12,076,254** 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, 2020, and for the purposes shown below are hereby appropriated:

FUNDS REQUIRING A PROPERTY TAX TO BE LEVIED

10 - GENERAL FUND	
Beginning Fund Balance	426,390
Revenues	958,270
Trans In Other Funds	472,102
Total Resources	1,856,762
Personnel	988,494
Materials & Services	754,200
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	14,068
Total Expenditures	1,756,762
Contingency & Reserves	40,000
Ending Fund Balance	60,000
Total Expenditures & Contingencies	1,856,762

LOCAL OPTION CAPITAL PROJECTS LEVY

94 - FIRE TRUCK LEVY RESERVE	
Beginning Fund Balance	29,300
Revenues	60,700
Trans In Other Funds	0
Total Resources	90,000
Personnel	0
Materials & Services	0
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	0
Contingency & Reserves	30,000
Ending Fund Balance	60,000
Total Expenditures & Contingencies	90,000

FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED

21 - STREET FUND	
Beginning Fund Balance	82,788
Revenues	136,350
Trans In Other Funds	0
Total Resources	219,138
Personnel	46,200
Materials & Services	45,800
Capital Outlay	55,000
Debt Services	28,987
Special Payments	0
Transfers Out Other Funds	24,190
Total Expenditures	200,177
Contingency & Reserves	8,961
Ending Fund Balance	10,000
Total Expenditures & Contingencies	219,138

22 - WATER UTILITY FUND (ENTERPRISE)	
Beginning Fund Balance	169,836
Revenues	624,200
Trans In Other Funds	40,000
Total Resources	834,036
Personnel	251,750
Materials & Services	193,300
Capital Outlay	85,000
Debt Services	0
Special Payments	0
Transfers Out Other Funds	203,986
Total Expenditures	734,036
Contingency & Reserves	50,000
Ending Fund Balance	50,000
Total Expenditures & Contingencies	834,036

23 - SEWER UTILITY FUND (ENTERPRISE)	
Beginning Fund Balance	332,593
Revenues	461,100
Trans In Other Funds	0
Total Resources	793,693
Personnel	238,550
Materials & Services	201,300
Capital Outlay	50,000
Debt Services	0
Special Payments	0
Transfers Out Other Funds	203,843
Total Expenditures	693,693
Contingency & Reserves	50,000
Ending Fund Balance	50,000
Total Expenditures & Contingencies	793,693

66 - WATER INTAKE & PLANT IMP FUND	
Beginning Fund Balance	0
Revenues	5,213,200
Trans In Other Funds	0
Total Resources	5,213,200
Personnel	0
Materials & Services	0
Capital Outlay	5,213,200
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	5,213,200
Contingency & Reserves	0
Ending Fund Balance	0
Total Expenditures & Contingencies	5,213,200

24 - PROMO & VISITOR CENTER	
Beginning Fund Balance	20,000
Revenues	251,000
Trans In Other Funds	0
Total Resources	271,000
Personnel	105,050
Materials & Services	129,750
Capital Outlay	0
Debt Services	2,010
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	236,810
Contingency & Reserves	5,000
Ending Fund Balance	29,190
Total Expenditures & Contingencies	271,000

25 - ECOB 1% BLDG MTC FUND	
Beginning Fund Balance	130,000
Revenues	50,000
Trans In Other Funds	0
Total Resources	180,000
Personnel	0
Materials & Services	150,000
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	150,000
Contingency & Reserves	20,000
Ending Fund Balance	10,000
Total Expenditures & Contingencies	180,000

51 - STATE REVENUE SHARING FUND	
Beginning Fund Balance	1,000
Revenues	24,000
Trans In Other Funds	0
Total Resources	25,000
Personnel	0
Materials & Services	0
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	24,000
Total Expenditures	24,000
Contingency & Reserves	0
Ending Fund Balance	1,000
Total Expenditures & Contingencies	25,000

54 - SMALL CITY ALLOTMENT FUND	
Beginning Fund Balance	0
Revenues	100,000
Trans In Other Funds	0
Total Resources	100,000
Personnel	0
Materials & Services	0
Capital Outlay	100,000
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	100,000
Contingency & Reserves	0
Ending Fund Balance	0
Total Expenditures & Contingencies	100,000

62 - HWY 101 SEWER LINE DEBT	
Beginning Fund Balance	139,290
Revenues	116,050
Trans In Other Funds	0
Total Resources	255,340
Personnel	0
Materials & Services	0
Capital Outlay	0
Debt Services	90,268
Special Payments	0
Transfers Out Other Funds	5,072
Total Expenditures	95,340
Contingency & Reserves	10,000
Ending Fund Balance	150,000
Total Expenditures & Contingencies	255,340

64 - WATER RESERVE FUND	
Beginning Fund Balance	16,846
Revenues	107,104
Trans In Other Funds	0
Total Resources	123,950
Personnel	0
Materials & Services	0
Capital Outlay	0
Debt Services	23,000
Special Payments	0
Transfers Out Other Funds	50,950
Total Expenditures	73,950
Contingency & Reserves	0
Ending Fund Balance	50,000
Total Expenditures & Contingencies	123,950

72 - VISITOR CENTER BLDG RESERVE FUND	
Beginning Fund Balance	35,000
Revenues	0
Trans In Other Funds	0
Total Resources	35,000
Personnel	0
Materials & Services	5,000
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	5,000
Contingency & Reserves	20,000
Ending Fund Balance	10,000
Total Expenditures & Contingencies	35,000

73 - NUISANCE ABATEMENT RESERVE	
Beginning Fund Balance	28,500
Revenues	0
Trans In Other Funds	0
Total Resources	28,500
Personnel	0
Materials & Services	3,500
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	3,500
Contingency & Reserves	0
Ending Fund Balance	25,000
Total Expenditures & Contingencies	28,500

74 - SEWER RESERVE FUND	
Beginning Fund Balance	950,000
Revenues	537,125
Trans In Other Funds	0
Total Resources	1,487,125
Personnel	0
Materials & Services	2,000
Capital Outlay	
Debt Services	508,000
Special Payments	0
Transfers Out Other Funds	36,061
Total Expenditures	546,061
Contingency & Reserves	800,000
Ending Fund Balance	141,064
Total Expenditures & Contingencies	1,487,125

91 - FLEET REPLACEMENT FUND	
Beginning Fund Balance	6,000
Revenues	0
Trans In Other Funds	24,000
Total Resources	30,000
Personnel	0
Materials & Services	0
Capital Outlay	30,000
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	30,000
Contingency & Reserves	0
Ending Fund Balance	0
Total Expenditures & Contingencies	30,000

92 - NONINSURED LOSS/UNEMPLOYMENT FUND	
Beginning Fund Balance	122,475
Revenues	25
Trans In Other Funds	6,000
Total Resources	128,500
Personnel	0
Materials & Services	23,500
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	23,500
Contingency & Reserves	100,000
Ending Fund Balance	5,000
Total Expenditures & Contingencies	128,500

93 - BUILDING RESERVE FUND	
Beginning Fund Balance	60,846
Revenues	18,154
Trans In Other Funds	6,000
Total Resources	85,000
Personnel	0
Materials & Services	25,000
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	25,000
Contingency & Reserves	50,000
Ending Fund Balance	10,000
Total Expenditures & Contingencies	85,000

95 - PARK RESERVE FUND	
Beginning Fund Balance	55,000
Revenues	5
Trans In Other Funds	0
Total Resources	55,005
Personnel	0
Materials & Services	0
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	0
Contingency & Reserves	5,000
Ending Fund Balance	50,005
Total Expenditures & Contingencies	55,005

96 - GENERAL FUND RESERVE	
Beginning Fund Balance	55,000
Revenues	5
Trans In Other Funds	0
Total Resources	55,005
Personnel	0
Materials & Services	0
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	0
Contingency & Reserves	50,000
Ending Fund Balance	5,005
Total Expenditures & Contingencies	55,005

97 - WATER DEPOSITS RESERVE	
Beginning Fund Balance	134,960
Revenues	20,040
Trans In Other Funds	0
Total Resources	155,000
Personnel	0
Materials & Services	20,000
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	20,000
Contingency & Reserves	135,000
Ending Fund Balance	0
Total Expenditures & Contingencies	155,000

98 - STREETS/CULVERT REPAIR RESERVE	
Beginning Fund Balance	27,995
Revenues	27,005
Trans In Other Funds	0
Total Resources	55,000
Personnel	0
Materials & Services	0
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	0
Contingency & Reserves	50,000
Ending Fund Balance	5,000
Total Expenditures & Contingencies	55,000

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:

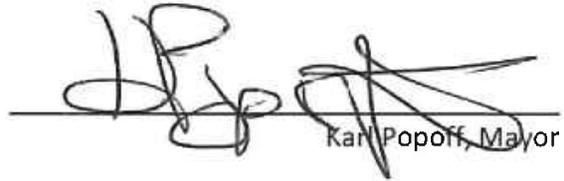
1. At the rate of \$2.336 per \$1,000 of assessed value of operations.
2. In the amount of \$60,000 for the local option capital projects levy tax (Ballot Measure 8-82, approved by city voters, May 19, 2015).

These taxes are hereby imposed and categorized for tax year 2020-2021 upon the assessed value of all taxable property within the district as follows:

Categorizing the Tax:

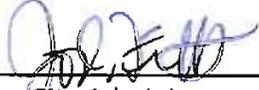
General Government Limitation
General Fund.....\$2.336/\$1,000
Local Option Tax.....\$60,000

Passed by the City Council of the City of Gold Beach, County of Curry, State of Oregon, this 3rd, day of AUGUST, 2020.



Kar Popoff, Mayor

ATTEST:



Jodi Fritts, City Administrator/City Recorder



City of Gold Beach

29592 Ellensburg Avenue • Gold Beach, OR 97444

Administration: 541-247-7029 • Police: 541-247-6671 • www.goldbeachoregon.gov

Visitor Center: 541-247-7526 • www.visitgoldbeach.com

Wednesday, July 15, 2020

Jim Kolen
Curry County Assessor
94235 Moore St, Suite 221
Gold Beach, OR 97444

RE: City of Gold Beach Budget review and adoption/Governor's Executive Order 20-16

Dear Jim:

As a result of the COVID19 pandemic, the City of Gold Beach has been unable to complete the FY2020-2021 budget review and adoption process like a normal year. ORS 294.458 (3) requires the City to file 2 sets of our LB-50 and the adopted budget resolution with your office by July 15th. Due to the statewide (worldwide!) emergency, Governor's Executive Order 20-16 (attached) provides legal authority for the City to be out of compliance with ORS 294.305 to 294.565, provided the City brings the matter into compliance "as soon as reasonably practicable" (Governor's Executive Order 20-16, page 5, paragraph c). This letter serves as notification to your office that the City is bringing this matter into compliance "as soon as reasonably practicable" by conducting our FY2020-2021 budget hearing this evening. The budget will be formally adopted by the Council at the August 3rd Council meeting. I will remit the required 2 sets of the above referenced documents for compliance with ORS 294.458 (3) immediately following the meeting that evening.

I appreciate your patience and understanding during these uncertain times. I hope you and your family and staff are staying safe and well.

Thank you,

Jodi Fritts,
City Administrator/Planning Director
jfritts@goldbeachoregon.gov

cc: City Budget Committee

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.





EXECUTIVE ORDER NO. 20-16

PAGE FIVE

- b. Publication of any notice, summary, or other document required under ORS 294.305 to 294.565, or ORS 294.900 to 294.930, may be satisfied by posting the notice, summary, or other document in a prominent manner on the internet.
- c. If the public health threat underlying the COVID-19 state of emergency, or compliance with an Executive Order issued pursuant to ORS 401.165 to 401.236 in connection with that emergency, causes a municipal corporation to fail to comply with ORS 294.305 to 294.565 or ORS 294.900 to 294.930, then, notwithstanding ORS 294.338(1) or any other law, the municipal corporation may make reasonable expenditures for the continued operation of the municipal corporation within its existing or most recently adopted budget, provided it cures any failure to comply with ORS 294.305 to 294.565 or ORS 294.900 to 294.930 as soon as reasonably practicable.
- d. Any requirement of the tax supervising and conservation commission to conduct a hearing under ORS 294.640 or 294.655 may be satisfied by providing a method of appearing or meeting by telephone, video, or other electronic methods, and by also providing a means of submitting written communications, including email or other electronic methods, that the commission may consider in a timely manner before making any objection, recommendation, certification, or order regarding a municipal corporation's proposed budget, special tax levy, or bond issue.
- e. The certification requirements specified in ORS 221.770(1)(b) and (c) may be satisfied by holding a hearing and allowing written comment in accordance with paragraph 3(a) of this Executive Order, and by making certification to the Oregon Department of Administrative Services as soon as reasonably practicable upon adoption of the budget.



AUGUST 3RD SUMMARY

	10- GENERAL FUND	SPECIAL REVENUE FUNDS					CAPITAL PROJECTS FUNDS			DEBT SERVICE FUNDS	ENTERPRISE FUNDS		RESERVE FUNDS												TOTALS	
		21-Street Fund	24-Community Promotion Fund	25-1% ECOB BLDG MTC	51-State Rev Sharing Fund	54-Special City Allotment Fund	63-I&I Fund FY 1718 CLOSED FY1718	65-WWTP Improvement Fund CLOSED FY1617	66-WATER INTAKE/WTP PROJECT	62-HWY 101 Debt Service Fund	22-Water Utility Fund	23-Sewer Utility Fund	64-Water Reserve Fund	72-Visitor Ctr Building Reserve Fund	73- Nuisance Abatement Reserve	74-Sewer Reserve Fund	91-Fleet Replacement Fund	92- Noninsured/ Unemp Reserve Fund	93-Building Reserve Fund	94-Fire Truck Reserve Fund	95-Parks Reserve Fund	96-General Fund Reserve Fund	97-Water Deposit Reserves	98-STREETS Culvert Replacement Reserve Fund		
Beginning Fund Balance	426,390	82,788	20,000	130,000	1,000	0			0	139,290	169,836	332,593	16,846	35,000	28,500	950,000	6,000	122,475	60,846	29,300	55,000	55,000	134,960	27,995	2,823,819	Beginning Fund Balance
Revenues	958,270	136,350	251,000	50,000	24,000	100,000	FUND	FUND	5,213,200	116,050	624,200	461,100	107,104	0	0	537,125	0	25	18,154	60,700	5	5	20,040	27,005	8,704,333	Revenues
Trans In Other Funds	472,102	0	0	0	0	0	CLOSED	CLOSED	0	0	40,000	0	0	0	0	0	24,000	6,000	6,000	0	0	0	0	0	548,102	Trans In Other Funds
Total Resources	1,856,762	219,138	271,000	180,000	25,000	100,000	0	0	5,213,200	255,340	834,036	793,693	123,950	35,000	28,500	1,487,125	30,000	128,500	85,000	90,000	55,005	55,005	155,000	55,000	12,076,254	Total Resources
Personnel	988,494	46,200	105,050	0	0	0	0	0	0	0	251,750	238,550	0	0	0	0	0	0	0	0	0	0	0	0	1,630,044	Personnel
Materials & Services	754,200	45,800	129,750	150,000	0	0	0	0	0	0	193,300	201,300	0	5,000	3,500	2,000	30,000	23,500	25,000	0	0	0	20,000	0	1,583,350	Materials & Services
Capital Outlay	0	55,000	0	0	0	100,000			5,213,200	0	85,000	50,000	0	0	0	0	0	0	0	0	0	0	0	0	5,503,200	Capital Outlay
Debt Services	14,068	28,987	2,010	0	0	0	0	0	0	90,268	0	0	23,000	0	0	508,000	0	0	0	0	0	0	0	0	666,333	Debt Services
Special Payments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Special Payments
Transfers Out Other Funds	0	24,190	0	0	24,000	0	0	0	0	5,072	203,986	203,843	50,950	0	0	36,061	0	0	0	0	0	0	0	0	548,102	Transfers Out Other Funds
Total Expenditures	1,756,762	200,177	236,810	150,000	24,000	100,000	0	0	5,213,200	95,340	734,036	693,693	73,950	5,000	3,500	546,061	30,000	23,500	25,000	0	0	0	20,000	0	9,931,029	Total Expenditures
Contingency & Reserves	40,000	8,961	5,000	20,000	0	0	0	0	0	10,000	50,000	50,000	0	20,000	0	800,000	0	100,000	50,000	30,000	5,000	50,000	135,000	50,000	1,423,961	Contingency & Reserves
Ending Fund Balance	60,000	10,000	29,190	10,000	1,000	0	0	0	0	150,000	50,000	50,000	50,000	10,000	25,000	141,064	0	5,000	10,000	60,000	50,005	5,005	0	5,000	721,264	Ending Fund Balance
Total Expenditures & Contingencies	1,856,762	219,138	271,000	180,000	25,000	100,000	0	0	5,213,200	255,340	834,036	793,693	123,950	35,000	28,500	1,487,125	30,000	128,500	85,000	90,000	55,005	55,005	155,000	55,000	12,076,254	Expenditures & Contingencies

**BUDGET DETAIL FOR EACH
ORGANIZATION
UNIT/PROGRAM AND FUND**

**FUND SUMMARY NARRATIVE
PAGES FOLLOWED BY
BUDGET DETAIL PAGES**

NOTE: DUE TO THE COVID-19 PANDEMIC THE BUDGET DOCUMENT WAS TRUNCATED. This fund description document is an abbreviated version from previous years.

The City has the following funds:

- Fund 10: General
- Fund 21: Streets
- Fund 22: Water Enterprise
- Fund 23: Sewer (wastewater) Enterprise
- Fund 24: Transient Room Tax Marketing & Visitor Center Operations
- Fund 25: Event Center/Fairgrounds Building Maintenance
- Fund 26: Urban Renewal (has a separate budget document)
- Fund 51: State Revenue Sharing
- Fund 54: Special City Allotment
- Fund 66: Water Intake/Infrastructure Capital Improvement
- Fund 62: HWY 101 Sewer Debt

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

The General Fund contains the following departments:

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.

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.

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)

Administration & Finance (City Management)

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

Admin & Finance Department has 3.75 FTE

BUDGET COMMENTS:

FY19-20 is the final year of the current Teamsters (Police) contract. Per the City's Strategic Plan, the City Salary Schedule is reviewed and updated each third year along with the Teamsters contract. The funds with employees (Admin & Finance office, Police, Fire, Streets, Water & Sewer utilities, and Promo) reflect the proposed FY21-23 City Salary Schedule. The Salary Schedule is adopted as part of this budget document. Please see the Table of Contents for location of the document.

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 frontline response in emergency management. Current staffing levels reflect *City Goal 4-A Safe Community, Priority Action Item 1*-which is to provide 20/7 police coverage within the city. *The Police Department has 7 FTE: The Chief, Sergeant, 4 patrol officers, and the DME/Office Manager.*

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.

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.

~ ~ ~

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)].

The City has two Enterprise Funds: The Water Fund and the Sewer (wastewater) Fund.

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.

A Water Rate Study was conducted at the end of fiscal year 2015-2016. The Council reviewed the study and adopted a new water rate structure in October 2016. To keep pace with inflation, the rates are adjusted annually based on the nationwide Municipal Cost Index.

All of the Public Works staff share responsibilities of the Water Department, but 3 FTE are dedicated to the Water fund.

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 \$52.98 basic monthly sewer fee, \$23.98 is the portion that covers basic monthly sewer services and is allocated to the Sewer Utility Fund. The Public Works Department is funded approximately 50% from this fund.

All of the Public Works staff share responsibilities of the Sewer Department, but 2.5 FTE are dedicated to this fund. The PW Superintendent is funded 50/50 between Water and Sewer.

~*~

SPECIAL REVENUE FUNDS

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

FUND 21: STREETS

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

FUND 24: Transient Room Tax Marketing & Visitor Center Operations

This fund only comprises about 4% of the total City operating budget. However, it generates about 85% of City revenue/expenditure second guessing from outside sources. As a result, staff devotes special attention to providing current and accurate data about revenue, occupancy rates, visitor contacts, and other relevant data to the City Council and others on a monthly basis.

This fund receives revenue from our local 6% transient lodging tax. Pursuant to ORS 320.350(5) the funds shall be used for tourism promotion or tourism related facilities, city services, or to 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

The City utilizes the tax collected to fund two parts of tourism economic development for the greater Gold Beach area: Marketing, and the Visitor Center operations.

The two components work in concert with one another but have different responsibilities.

The **Marketing** piece is part of the job duties of the City Administrator (Tax Administrator) and conducted in partnership with a professional marketing consulting firm.

The **Visitor Center** is the “sales” or “deal closer” part of the equation. The Marketing work entices our visitors, but once they arrive, the professional staff at the Center close the deal and keep them here.

FUND 25: 1% EVENT CENTER/FAIRGROUNDS BUILDING MAINTENANCE FUND

In July 2016, this fund began to receive revenue from the 1% increase in the local transient room tax. By state statute the funds shall be used for tourism promotion or tourism related facilities, city services, or to finance or refinance debt for tourism related facilities. *(See Fund 24 for the specifics on revenue and expenditures of the original 6% portion of the room tax.)*

The 1% is divided in the following manner:

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

The City Council retains spending authority over these funds. The Council adopted policies regarding the fund use in FY1718.

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 vehicles. The funds are receipted into this fund and then passed through to the Fleet Replacement Reserve Fund.

FUND 54: SPECIAL CITY ALLOTMENT (SCA)

The Special City Allotment (SCA) is an annual allocation of state funds for local transportation projects. Through an agreement between the League of Oregon Cities and ODOT, ODOT sets aside \$5,000,000 each year (half from city gas tax revenue and half from the State Highway Fund) for cities under 5,000 residents. The program agreement was updated in 2018—total funds available to each grantee are now \$100K

Source: <https://www.oregon.gov/ODOT/LocalGov/Documents/SCA-Working-Agreement-032724.pdf>

Eligible agencies are cities with less than 5,000 in population.

Eligible projects are those on city streets not a part of the state highway system.

Additionally, SCA funds can only be used on streets that are “inadequate for the capacity they serve or are in a condition detrimental to safety” (ORS 366.805). Some agencies use SCA as local match for larger projects that also meet the intent of SCA.

~*~

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 66: Water Intake and Water Plant Improvements

Pursuant to the adopted Water Master Plan, priority projects identified in the plan include improvements to the water intake and water plant, and relocation of the water main on the north side of town out of the ODOT ROW. The City received approval from Business Oregon Infrastructure Finance Authority for a \$4M loan for this work that will begin this fiscal year. Completion is anticipated for late calendar year 2021, but will depend on COVID19 situation.

~ ~ ~

DEBT SERVICE FUNDS

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

FUND 62: HWY 101 SEWER DEBT FUND

This is a debt service fund to receive funds and service debt related to work performed on the main Hwy 101 sewer line in 2004. The beginning balance of the loan was \$1,531,000. 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 to the state was paid off in February 2014. The Hwy 101 Sewer Line fund began paying back the reserve funds back at 3% interest beginning FY 14-15.

~ ~ ~

RESERVE FUNDS

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

Current Reserve Funds are:

- FUND 64: Water Reserve*
- FUND 72: Visitor Center Building Reserve*
- FUND 73: Nuisance Abatement Reserve*
- FUND 74: Sewer Reserve*
- FUND 91: Fleet Replacement Reserve*
- FUND 92: Noninsured Losses/Unemployment Reserve*
- FUND 93: Building Reserve*
- FUND 94: Fire Truck Levy Reserve (most recently renewed May 19, 2015, for collection through November 2021)*
- FUND 95: Parks Reserve*
- FUND 96: General Fund Reserve*
- FUND 97: Water Deposits Reserve*
- FUND 98: Street & Culvert Repair Reserve*

Attached is resolution R1819-03, the most recent resolution setting the purpose and review times for the City's reserve funds. No reserve funds were due for review this budget cycle.

Account Number	Account Title	2016-17 Prior year 3 Actual	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Actual	2019-20 Current year Budget	2020-21 Future year Proposed Budget	2020-21 Future year ADOPTED
GENERAL FUND								
PROPERTY TAXES								
10-31-201	CURRENT YEAR TAXES	507,755.03	532,834.34	548,643.85	563,051.57	525,000.00	530,000.00	530,000.00
10-31-202	PRIOR YEAR TAXES	31,359.84	23,886.97	20,533.23	23,692.50	20,000.00	20,000.00	20,000.00
	Total PROPERTY TAXES:	539,114.87	556,721.31	569,177.08	586,744.07	545,000.00	550,000.00	550,000.00
FEES AND PERMITS								
10-32-110	LIQUOR LICENSE FEES	1,325.00	1,535.00	1,330.00	1,435.00	1,000.00	1,000.00	1,000.00
10-32-140	ROOM TAX GEN 20%	79,088.11	85,183.88	94,520.11	76,916.51	82,000.00	65,000.00	65,000.00
10-32-145	CITY MJ TAX	.00	.00	.00	10,295.73	1,000.00	1,000.00	1,000.00
10-32-150	BUSINESS LICENSE FEE	36,601.00	29,924.00	33,569.00	32,329.00	35,000.00	32,000.00	32,000.00
10-32-160	PLANNING FEES	10,180.50	7,238.00	6,100.00	7,000.00	3,000.00	3,000.00	3,000.00
10-32-170	SIGN PERMIT FEES	393.25	.00	155.25	495.00	300.00	300.00	300.00
10-32-180	GBWRFD FIRE CONTRAC	84,700.00	113,300.00	93,170.00	93,170.00	93,170.00	93,170.00	93,170.00
	Total FEES AND PERMITS:	212,287.86	237,180.88	228,844.36	221,641.24	215,470.00	195,470.00	195,470.00
INTERGOVERNMENTAL								
10-33-101	STATE CIGARETTE TAX	2,891.06	2,808.12	2,394.12	6,119.88	2,500.00	2,500.00	2,500.00
10-33-102	STATE LIQUOR TAX	34,209.16	33,097.72	37,844.20	40,631.51	30,000.00	30,000.00	30,000.00
10-33-104	STATE MJ TAX	.00	11,882.42	9,015.40	7,837.31	2,000.00	4,000.00	4,000.00
10-33-165	DLCD GRANT	.00	1,000.00	.00	1,000.00	1,000.00	.00	.00
	Total INTERGOVERNMENTAL:	37,100.22	48,788.26	49,253.72	55,588.70	35,500.00	36,500.00	36,500.00
FRANCHISE FEES								
10-34-201	TELEPHONE FRANCHISE	18,030.33	21,738.89	22,054.11	20,084.12	15,000.00	15,000.00	15,000.00
10-34-202	TELEVISION FRANCHISE	28,322.72	94,233.35	75,257.78	49,387.62	35,000.00	35,000.00	35,000.00
10-34-221	GARBAGE FRANCHISE	21,803.52	27,659.99	22,724.46	24,461.19	20,000.00	20,000.00	20,000.00
	Total FRANCHISE FEES:	68,156.57	143,632.23	120,036.35	93,932.93	70,000.00	70,000.00	70,000.00
FINES AND FORFEITURES								
10-35-110	CIRCUIT COURT FINES	1,208.96	2,690.94	4,671.01	3,269.00	1,000.00	1,000.00	1,000.00
10-35-150	CITY MUNI PORTION	202,720.73	111,918.91	95,683.07	67,078.50	110,000.00	75,000.00	75,000.00
	Total FINES AND FORFEITURES:	203,929.69	114,609.85	100,354.08	70,347.50	111,000.00	76,000.00	76,000.00
MISCELLANEOUS REVENUE								
10-36-100	INTEREST	1,017.53	1,676.12	7,843.42	2,665.76	100.00	100.00	100.00
10-36-110	MISC RECEIPTS	24,301.44	56,963.26	42,137.52	50,961.13	30,000.00	30,000.00	30,000.00
10-36-160	PD DONATIONS	200.00	2,000.00	1,250.00	4,635.00	200.00	200.00	200.00
	Total MISCELLANEOUS REVENUE:	25,518.97	60,639.38	51,230.94	58,261.89	30,300.00	30,300.00	30,300.00
TRANSFERS IN								
10-39-100	STREETS INDIRECT	23,168.00	24,660.00	21,861.00	23,637.00	23,637.00	24,190.00	24,190.00
10-39-115	URA ADMIN	8,790.00	5,000.00	.00	.00	.00	.00	.00
10-39-120	PARKS RESERVE	.00	55,000.00	.00	.00	.00	.00	.00
10-39-140	WATER INDIRECT	171,451.00	175,614.00	187,731.00	196,454.00	196,454.00	197,986.00	197,986.00
10-39-150	SEWER INDIRECT	187,347.00	191,190.00	204,723.00	196,296.00	196,296.00	197,843.00	197,843.00
10-39-170	HWY 101 SEWER	8,824.00	9,730.00	5,180.00	5,579.00	5,579.00	5,072.00	5,072.00

Account Number	Account Title	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21
		Prior year 3 Actual	Prior year 2 Actual	Prior year Actual	Current year Actual	Current year Budget	Future year Proposed Budget	Future year ADOPTED
10-39-175	WAT RESERVE INDIRECT	.00	.00	5,180.00	11,857.00	11,857.00	10,950.00	10,950.00
10-39-185	SEW RESERVE INDIRECT	122,000.00	.00	9,111.00	27,398.00	27,398.00	36,061.00	36,061.00
Total TRANSFERS IN:		521,580.00	461,194.00	433,786.00	461,221.00	461,221.00	472,102.00	472,102.00
NON -DEPARTMENTAL								
MATERIALS AND SERVICES								
10-40-220	INSURANCE & LIABILITY	93,371.58	103,987.60	109,563.29	141,106.61	110,000.00	170,000.00	170,000.00
10-40-225	PERS UAL	8,046.99	27,462.75	27,381.20	29,987.93	30,000.00	33,000.00	33,000.00
10-40-240	USE 10-40-241	15,740.00	1,852.00	.00	.00	.00	.00	.00
10-40-241	IT/SW/CON & EQUIPMEN	9,734.39	48,041.29	80,842.75	86,576.27	108,000.00	85,000.00	85,000.00
10-40-242	POSTAGE	11,384.56	11,922.71	13,965.99	11,668.95	13,000.00	12,000.00	12,000.00
10-40-246	DISPATCH SERVICES	35,851.00	14,456.50	26,545.00	30,534.48	41,000.00	41,000.00	41,000.00
10-40-255	BANK FEES	3,419.31	1,492.81	10,200.52	.00	6,000.00	6,000.00	6,000.00
10-40-260	LEGAL SERVICES	23,565.03	40,082.95	22,676.14	22,687.38	40,000.00	30,000.00	30,000.00
10-40-262	AUDIT SERVICES	42,365.00	59,980.00	58,981.53	58,592.39	60,000.00	60,000.00	60,000.00
10-40-270	ELECTRICITY	10,993.86	8,937.64	9,688.11	9,781.43	9,000.00	9,000.00	9,000.00
10-40-272	DUES & MEMBERSHIPS	3,216.63	3,503.24	4,987.11	2,931.68	4,000.00	3,000.00	3,000.00
10-40-275	SOLID WASTE SERVICES	2,665.59	1,810.39	3,669.71	2,520.94	3,500.00	3,500.00	3,500.00
10-40-277	CITY HALL CUSTODIAL	4,642.08	.00	.00	.00	.00	.00	.00
10-40-280	PHONE & INTERNET	23,267.14	27,752.64	28,317.56	26,565.09	29,000.00	29,000.00	29,000.00
Total MATERIALS AND SERVICES:		288,263.16	351,282.52	396,818.91	422,953.15	453,500.00	481,500.00	481,500.00
CONTINGENCY & RESERVES								
10-40-415	CONTINGENCY	.00	.00	.00	.00	40,000.00	40,000.00	40,000.00
Total CONTINGENCY & RESERVES:		.00	.00	.00	.00	40,000.00	40,000.00	40,000.00
CAPITAL OUTLAY								
10-40-520	FIRE EQUIPMENT	137,380.00	.00	.00	.00	.00	.00	.00
Total CAPITAL OUTLAY:		137,380.00	.00	.00	.00	.00	.00	.00
TRANSFERS OUT								
10-40-710	TRANS OUT BLDG RESE	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	.00	.00
10-40-711	TRANS OUT NONINSURE	.00	.00	3,000.00	3,000.00	3,000.00	.00	.00
10-40-714	TRANS OUT PARKS RES	5,000.00	.00	3,000.00	3,000.00	3,000.00	.00	.00
10-40-715	TRANS OUT GF RESERV	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	.00	.00
10-40-718	NUISANCE ABATE TO	7,420.00	.00	1,000.00	1,000.00	1,000.00	.00	.00
Total TRANSFERS OUT:		23,920.00	11,500.00	18,500.00	18,500.00	18,500.00	.00	.00
Total NON -DEPARTMENTAL:		449,563.16	362,782.52	415,318.91	441,453.15	512,000.00	521,500.00	521,500.00
CITY COUNCIL								
MATERIALS AND SERVICES								
10-41-210	FILING/PRINTING	241.18	249.00	106.00	.00	300.00	300.00	300.00
10-41-220	MAYOR STIPEND	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
10-41-225	COUNCIL STIPENDS	5,645.00	5,605.00	5,075.00	5,645.00	5,700.00	5,700.00	5,700.00
10-41-230	WORKERS COMP	80.00	80.00	70.00	80.00	80.00	80.00	80.00
10-41-231	COUNCIL TRAVEL	5,083.84	5,003.82	3,859.29	1,886.90	6,000.00	2,500.00	2,500.00
10-41-235	MAYOR TRAVEL	3,957.42	4,918.69	3,868.35	4,064.01	3,500.00	1,000.00	1,000.00
10-41-245	SUPPLIES	1,107.26	3,133.02	1,921.26	1,493.34	2,200.00	1,500.00	1,500.00

Account Number	Account Title	2016-17 Prior year 3 Actual	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Actual	2019-20 Current year Budget	2020-21 Future year Proposed Budget	2020-21 Future year ADOPTED
Total MATERIALS AND SERVICES:		17,314.70	20,189.53	16,099.90	14,369.25	18,980.00	12,280.00	12,280.00
Total CITY COUNCIL:		17,314.70	20,189.53	16,099.90	14,369.25	18,980.00	12,280.00	12,280.00
MUNICIPAL COURT								
PERSONNEL SERVICES								
10-42-111	MUNI COURT JUDGE	4,148.00	2,448.00	2,988.00	1,884.00	4,500.00	4,500.00	4,500.00
10-42-131	FICA	317.33	187.28	228.59	144.13	400.00	400.00	400.00
10-42-132	WORKERS COMP	95.71	94.54	90.42	95.36	95.00	95.00	95.00
Total PERSONNEL SERVICES:		4,561.04	2,729.82	3,307.01	2,123.49	4,995.00	4,995.00	4,995.00
MATERIALS AND SERVICES								
10-42-210	PRINTING/FILING	360.00	365.00	350.00	370.00	500.00	300.00	300.00
10-42-215	UNIFORMS	21.60	.00	.00	.00	200.00	200.00	200.00
10-42-230	TRAVEL/TRAINING	2,232.02	1,022.21	1,316.28	1,039.03	2,500.00	1,200.00	1,200.00
10-42-240	OFFICE SUPPLIES & EQ	619.89	433.01	464.04	144.41	750.00	500.00	500.00
10-42-290	CONTRACT SERVICES	2,460.60	643.12	.00	.00	.00	.00	.00
Total MATERIALS AND SERVICES:		5,694.11	2,463.34	2,130.32	1,553.44	3,950.00	2,200.00	2,200.00
Total MUNICIPAL COURT:		10,255.15	5,193.16	5,437.33	3,676.93	8,945.00	7,195.00	7,195.00
CITY MANAGEMENT								
PERSONNEL SERVICES								
10-43-111	ADMIN ASST AP/PR	35,353.37	37,003.28	39,204.09	37,506.46	39,000.00	40,500.00	40,500.00
10-43-112	ADMIN ASST UM/MUNI	33,018.40	34,473.62	37,752.03	38,958.45	39,000.00	40,500.00	40,500.00
10-43-113	ADMIN ASST PT	38,694.17	11,683.53	25,401.26	26,005.78	26,000.00	26,500.00	26,500.00
10-43-114	CITY ADMININSTRATOR	71,337.99	69,375.34	74,028.02	75,499.10	75,019.00	75,019.00	75,019.00
10-43-118	ADMIN ASST SUPPORT	15,054.89	15,085.12	11,747.39	6,203.46	10,000.00	.00	.00
10-43-130	PERS	26,731.97	31,262.88	28,872.04	32,298.69	33,500.00	33,000.00	33,000.00
10-43-131	FICA	14,905.56	15,426.45	14,323.85	14,861.10	16,000.00	16,000.00	16,000.00
10-43-132	WORKERS COMP	1,139.87	1,031.60	954.68	935.73	1,000.00	1,000.00	1,000.00
10-43-133	MEDICAL INSURANCE	59,209.69	55,676.48	53,394.20	47,378.50	50,000.00	45,000.00	45,000.00
10-43-134	LIFE/LTD INSURANCE	858.38	756.80	780.40	597.52	900.00	900.00	900.00
Total PERSONNEL SERVICES:		296,304.29	271,775.10	286,457.96	280,244.79	290,419.00	278,419.00	278,419.00
MATERIALS AND SERVICES								
10-43-205	PLANNING EXPENSES	926.82	1,420.71	2,455.07	1,885.85	2,000.00	1,500.00	1,500.00
10-43-210	PRINTING/FILING	1,119.99	1,583.92	1,705.98	1,867.35	2,000.00	1,500.00	1,500.00
10-43-230	TRAVEL & TRAINING	3,002.99	3,521.99	3,323.32	4,048.60	3,000.00	1,500.00	1,500.00
10-43-240	OFFICE SUPPLIES/EQUI	7,027.93	7,665.19	6,664.47	4,496.22	7,000.00	5,000.00	5,000.00
10-43-250	EQUIPMENT O & M	1,468.55	2,105.82	1,419.20	103.96	4,000.00	2,000.00	2,000.00
10-43-255	TOWING FEES	400.00	755.00	.00	.00	500.00	500.00	500.00
10-43-265	BUILDINGS & GROUNDS	2,859.93	4,392.73	4,456.79	2,889.52	5,000.00	3,500.00	3,500.00
10-43-295	CONTRACT SERVICES	13,979.76	13,098.08	.00	.00	.00	.00	.00
Total MATERIALS AND SERVICES:		30,785.97	34,543.44	20,024.83	15,291.50	23,500.00	15,500.00	15,500.00
Total CITY MANAGEMENT:		327,090.26	306,318.54	306,482.79	295,536.29	313,919.00	293,919.00	293,919.00

Account Number	Account Title	2016-17 Prior year 3 Actual	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Actual	2019-20 Current year Budget	2020-21 Future year Proposed Budget	2020-21 Future year ADOPTED
POLICE DEPARTMENT								
PERSONNEL SERVICES								
10-54-110	CHIEF 301	76,244.70	52,783.50	71,879.90	73,993.96	72,830.00	74,985.00	74,985.00
10-54-111	SERGEANT (302) DM	52,571.61	54,341.29	60,936.08	72,245.27	69,285.00	75,920.00	75,920.00
10-54-112	SR OFFICER CK	56,912.80	55,192.60	65,558.54	66,624.70	60,113.00	63,000.00	63,000.00
10-54-114	OFFICER CA	44,439.65	45,298.63	49,095.68	53,558.65	50,420.00	54,000.00	54,000.00
10-54-116	DME/OFFICE MGR (GW)	51,914.59	51,438.40	56,385.71	56,610.64	55,185.00	57,000.00	57,000.00
10-54-117	OT-CITY	9,000.32	15,911.35	9,314.60	15,527.22	12,000.00	12,000.00	12,000.00
10-54-120	OFFICER (JR)	44,369.07	39,479.42	53,467.61	56,274.85	53,207.00	48,900.00	48,900.00
10-54-121	OFFICER RW	65,844.72	46,491.68	48,843.27	49,861.80	50,420.00	48,900.00	48,900.00
10-54-130	PERS	57,350.39	60,929.00	75,625.78	89,967.21	83,000.00	86,000.00	86,000.00
10-54-131	FICA	29,237.28	29,403.04	31,185.26	32,983.11	34,000.00	34,000.00	34,000.00
10-54-132	CIS WORK COMP	14,168.66	14,158.56	14,061.30	14,173.44	15,000.00	15,000.00	15,000.00
10-54-133	MEDICAL INSURANCE	104,907.97	82,533.30	89,734.35	83,295.01	110,000.00	89,000.00	89,000.00
10-54-134	LIFE & LTD INSURANCE	1,520.06	1,452.58	1,454.35	1,394.17	1,600.00	1,600.00	1,600.00
Total PERSONNEL SERVICES:		608,481.82	549,413.35	627,542.43	666,510.03	667,060.00	660,305.00	660,305.00
MATERIALS AND SERVICES								
10-54-210	PRINTING/FILING	1,438.45	2,416.97	1,362.87	691.50	1,900.00	1,000.00	1,000.00
10-54-230	TRAVEL & TRAINING	7,522.88	6,030.79	7,166.84	4,807.97	6,500.00	4,500.00	4,500.00
10-54-240	OFFICE SUPPLIES & EQ	6,107.71	9,398.74	5,250.79	3,658.10	6,000.00	5,000.00	5,000.00
10-54-245	INVESTIGATIONS	702.37	262.08	142.46	623.00	750.00	750.00	750.00
10-54-250	EQUIPMENT O & M	11,571.80	18,423.24	16,568.04	21,401.88	18,000.00	18,000.00	18,000.00
10-54-260	FIREARMS/AMMO	3,256.03	1,178.49	2,998.85	8,687.91	5,000.00	5,000.00	5,000.00
10-54-285	FUEL	13,122.24	12,227.98	12,214.40	12,385.25	16,000.00	13,000.00	13,000.00
10-54-290	CMI SYSTEM - ALL FEES	3,606.64	6,376.64	.00	.00	.00	.00	.00
10-54-293	UNIFORMS	1,384.65	3,992.41	8,469.26	9,037.41	6,000.00	6,000.00	10,000.00
10-54-294	MISC PD DON EXPS	460.32	.00	.00	719.33	200.00	200.00	200.00
10-54-295	CONTRACT SERVICES	2,163.68	2,696.42	.00	.00	.00	.00	.00
10-54-297	OSHA SAFETY	.00	.00	.00	279.00	1,000.00	1,000.00	1,000.00
10-54-298	LEXIPOL ANNUAL FEE	2,723.00	5,693.00	3,045.00	.00	3,000.00	3,000.00	3,000.00
Total MATERIALS AND SERVICES:		54,059.77	68,696.76	57,218.51	62,291.35	64,350.00	57,450.00	61,450.00
Total POLICE DEPARTMENT:		662,541.59	618,110.11	684,760.94	728,801.38	731,410.00	717,755.00	721,755.00
FIRE DEPARTMENT								
PERSONNEL SERVICES								
10-55-110	FIRE CHIEF	10,882.83	15,479.92	15,779.96	16,085.98	15,700.00	15,950.00	15,950.00
10-55-111	ASST FIRE CHIEF	7,736.04	8,499.92	8,669.96	8,843.90	8,850.00	9,025.00	9,025.00
10-55-131	FICA	1,424.25	1,834.62	1,870.24	1,906.90	2,000.00	2,000.00	2,000.00
10-55-132	WORKERS COMP	16,006.72	16,006.72	17,006.72	16,506.72	17,000.00	17,000.00	17,000.00
10-55-134	LIFE INSURANCE	239.08	148.15	205.22	228.79	800.00	800.00	800.00
Total PERSONNEL SERVICES:		36,288.92	41,969.33	43,532.10	43,572.29	44,350.00	44,775.00	44,775.00
MATERIALS AND SERVICES								
10-55-210	PRINTING/FILING	.00	18.00	453.61	20.37	400.00	400.00	400.00
10-55-215	GBVV FIRE ASSOCIATIO	37,580.00	33,284.90	29,940.00	31,475.00	40,000.00	40,000.00	40,000.00
10-55-230	TRAVEL & TRAINING	6,674.01	1,472.07	5,034.39	4,077.82	4,000.00	3,000.00	3,000.00
10-55-240	OFFICE SUPPLIES	440.58	327.81	372.97	26.06	300.00	300.00	300.00
10-55-245	GBWFD FIRE EXPENSES	17,283.07	10,154.35	18,380.59	20,466.65	20,570.00	20,570.00	20,570.00
10-55-250	EQUIPMENT O & M	28,846.56	35,273.22	21,380.48	36,284.89	22,000.00	22,000.00	22,000.00

Account Number	Account Title	2016-17 Prior year 3 Actual	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Actual	2019-20 Current year Budget	2020-21 Future year Proposed Budget	2020-21 Future year ADOPTED
10-55-252	SMALL TOOLS & EQUIPM	2,987.56	5,018.22	6,749.86	3,997.88	9,000.00	9,000.00	9,000.00
10-55-285	FUEL	1,600.80	2,964.53	4,071.89	3,251.34	3,000.00	3,000.00	3,000.00
10-55-295	CONTRACT SERVICES	6,336.38	4,181.77	55.60	5,700.30	7,000.00	7,000.00	7,000.00
10-55-298	PP EQUIPMENT	15,797.27	11,156.20	19,161.38	11,735.47	15,000.00	15,000.00	15,000.00
Total MATERIALS AND SERVICES:		117,546.23	103,851.07	105,600.77	117,035.78	121,270.00	120,270.00	120,270.00
TRANSFERS OUT								
10-55-710	SCBA LOAN SEWER RES	12,165.62	12,165.62	10,782.00	10,782.00	10,782.00	10,782.00	10,782.00
10-55-720	SCBA LOAN INTEREST	.00	.00	3,286.00	3,286.00	3,286.00	3,286.00	3,286.00
Total TRANSFERS OUT:		12,165.62	12,165.62	14,068.00	14,068.00	14,068.00	14,068.00	14,068.00
Total FIRE DEPARTMENT:		166,000.77	157,986.02	163,200.87	174,676.07	179,688.00	179,113.00	179,113.00
EMERGENCY MANAGEMENT SERVICES								
MATERIALS AND SERVICES								
10-58-240	SUPPLIES	.00	379.46	321.27	3,081.61	500.00	500.00	500.00
10-58-260	COVID19 UNANTICIPATE	.00	.00	.00	20,955.05	.00	.00	.00
Total MATERIALS AND SERVICES:		.00	379.46	321.27	24,036.66	500.00	500.00	500.00
Total EMERGENCY MANAGEMENT SERVICES:		.00	379.46	321.27	24,036.66	500.00	500.00	500.00
PARKS DEPARTMENT								
MATERIALS AND SERVICES								
10-64-210	PRINTING/FILING	.00	.00	.00	.00	100.00	100.00	100.00
10-64-240	SUPPLIES & EQUIPMENT	1,055.48	989.76	1,006.75	667.54	1,500.00	1,500.00	1,500.00
10-64-250	EQUIPMENT O & M	117.97	127.86	159.54	287.90	800.00	400.00	400.00
10-64-252	SMALL TOOLS/EQUIP	26.43	332.21	111.98	370.70	500.00	500.00	500.00
10-64-265	BUILDING & GROUNDS	6,825.53	8,750.35	9,280.24	23,028.01	20,000.00	12,000.00	20,000.00
10-64-270	ELECTRICITY	1,522.90	1,475.87	1,723.36	1,638.49	2,000.00	2,000.00	2,000.00
10-64-275	GARBAGE	1,072.44	1,798.02	2,184.73	4,847.42	4,500.00	4,500.00	4,500.00
10-64-291	BUFFINGTON CONTRAC	31,067.55	35,941.02	30,501.30	27,185.25	32,000.00	32,000.00	32,000.00
Total MATERIALS AND SERVICES:		41,688.30	49,415.09	44,967.90	58,025.31	61,400.00	53,000.00	61,000.00
CAPITAL OUTLAY								
10-64-540	PARK CAPITAL OUTLAY	80,752.28	57,284.58	.00	.00	.00	.00	.00
Total CAPITAL OUTLAY:		80,752.28	57,284.58	.00	.00	.00	.00	.00
Total PARKS DEPARTMENT:		122,440.58	106,699.67	44,967.90	58,025.31	61,400.00	53,000.00	61,000.00
Net Total GENERAL FUND:		147,518.03-	45,106.90	83,907.38-	192,837.71-	358,351.00-	354,890.00-	366,890.00-

Account Number	Account Title	2016-17 Prior year 3 Actual	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Actual	2019-20 Current year Budget	2020-21 Future year Proposed Budget	2020-21 Future year ADOPTED
STREET TAX FUND								
FEES AND PERMITS								
21-32-110	STREET ADDRESSING F	.00	50.00	150.00	.00	.00	.00	.00
Total FEES AND PERMITS:		.00	50.00	150.00	.00	.00	.00	.00
INTERGOVERNMENTAL								
21-33-210	STATE GAS TAX	136,097.69	149,569.61	166,523.77	155,702.63	145,000.00	135,000.00	135,000.00
Total INTERGOVERNMENTAL:		136,097.69	149,569.61	166,523.77	155,702.63	145,000.00	135,000.00	135,000.00
SYSTEM DEVELOPMENT CHARGES								
21-34-110	SDC NOT RESTRICTED R	1,232.00	1,013.00	1,032.00	.00	2,200.00	1,100.00	1,100.00
Total SYSTEM DEVELOPMENT CHARGES:		1,232.00	1,013.00	1,032.00	.00	2,200.00	1,100.00	1,100.00
MISCELLANEOUS REVENUE								
21-36-100	INTEREST	12.89	.00	.00	.00	50.00	50.00	50.00
21-36-110	MISC RECEIPTS	2,301.12	.00	294.00	3,551.00	200.00	200.00	200.00
Total MISCELLANEOUS REVENUE:		2,314.01	.00	294.00	3,551.00	250.00	250.00	250.00
TRANSFERS IN								
21-39-165	TRANS IN SEWER RESE	.00	147,600.00	.00	.00	.00	.00	.00
Total TRANSFERS IN:		.00	147,600.00	.00	.00	.00	.00	.00
STREET TAX EXPENDITURES								
PERSONNEL SERVICES								
21-40-110	PW LEAD WORKER (DS)	23,673.93	23,926.86	24,749.77	24,876.80	25,000.00	25,500.00	25,500.00
21-40-130	PERS	4,352.37	5,210.33	5,189.23	5,994.65	5,700.00	5,700.00	5,700.00
21-40-131	FICA	1,621.54	1,639.47	1,773.03	1,776.24	2,000.00	2,000.00	2,000.00
21-40-132	WORKERS COMP	4,011.30	4,211.47	2,811.09	4,210.65	4,300.00	4,300.00	4,300.00
21-40-133	MEDICAL INSURANCE	9,323.49	9,176.73	7,632.32	7,495.10	8,500.00	8,500.00	8,500.00
21-40-134	LIFE & LTD INSURANCE	109.68	111.78	107.60	90.96	200.00	200.00	200.00
Total PERSONNEL SERVICES:		43,092.31	44,276.64	42,263.04	44,444.40	45,700.00	46,200.00	46,200.00
MATERIALS AND SERVICES								
21-40-210	PRINTING/FILING	.00	.00	152.25	.00	200.00	200.00	200.00
21-40-220	EQUIPMENT UNDER 5K	.00	.00	2,147.31	.00	3,000.00	3,000.00	3,000.00
21-40-230	TRAVEL & TRAINING	255.00	222.00	183.00	210.37	500.00	250.00	250.00
21-40-240	OFFICE EQUIPMENT AND	.00	23.48	23.52	38.22	150.00	150.00	150.00
21-40-250	EQUIPMENT O & M	5,980.37	13,017.19	5,196.57	5,040.05	8,000.00	6,000.00	6,000.00
21-40-252	SMALL TOOLS & EQUIPM	844.36	118.15	605.88	314.46	1,000.00	1,000.00	1,000.00
21-40-254	STREET SIGNS & FITTIN	1,537.12	1,284.26	1,468.91	1,960.27	2,000.00	2,000.00	2,000.00
21-40-260	ROCK/OIL/MATERIALS	7,380.85	5,658.16	6,719.13	2,750.61	10,000.00	10,000.00	10,000.00
21-40-261	STORM DRAIN O&M	6,018.36	1,146.16	10,514.42	1,613.49	8,000.00	4,000.00	4,000.00
21-40-262	STREET ADDRESSING	.00	.00	.00	.00	200.00	200.00	200.00
21-40-276	ST/TRAFFIC LIGHTS	7,670.22	6,395.13	6,388.96	6,293.49	8,000.00	8,000.00	8,000.00
21-40-279	OSHA EXPENSES	587.74	187.33	110.23	764.40	1,000.00	1,000.00	1,000.00
21-40-285	FUEL	2,591.88	2,805.67	5,030.43	4,352.65	6,000.00	5,000.00	5,000.00

Account Number	Account Title	2016-17 Prior year 3 Actual	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Actual	2019-20 Current year Budget	2020-21 Future year Proposed Budget	2020-21 Future year ADOPTED
21-40-295	CONTRACT SERVICES	21,759.03	23,529.11	2,632.50	7,543.75	5,000.00	5,000.00	5,000.00
	Total MATERIALS AND SERVICES:	54,624.93	54,386.64	41,173.11	30,881.76	53,050.00	45,800.00	45,800.00
CONTINGENCY & RESERVES								
21-40-415	CONTINGENCY	.00	.00	.00	.00	8,961.00	8,961.00	8,961.00
	Total CONTINGENCY & RESERVES:	.00	.00	.00	.00	8,961.00	8,961.00	8,961.00
CAPITAL OUTLAY								
21-40-530	STREET CONST/REPAIR	.00	147,584.88	.00	.00	25,000.00	30,000.00	30,000.00
21-40-540	LARGE EQUIP PURCHAS	.00	.00	.00	.00	.00	25,000.00	25,000.00
	Total CAPITAL OUTLAY:	.00	147,584.88	.00	.00	25,000.00	55,000.00	55,000.00
DEBT SERVICES								
21-40-610	GRIZZLY LOAN PRINCIPA	29,000.00	29,000.00	28,697.00	28,697.00	28,697.00	28,697.00	28,697.00
21-40-620	GRIZZLY LOAN INTERES	.00	.00	290.00	290.00	290.00	290.00	290.00
	Total DEBT SERVICES:	29,000.00	29,000.00	28,987.00	28,987.00	28,987.00	28,987.00	28,987.00
TRANSFERS OUT								
21-40-711	GENERAL INDIRECT	23,168.00	24,660.00	21,861.00	23,637.00	23,637.00	24,190.00	24,190.00
21-40-715	CULVERT RESERVE	10,000.00	.00	5,000.00	5,000.00	5,000.00	.00	.00
	Total TRANSFERS OUT:	33,168.00	24,660.00	26,861.00	28,637.00	28,637.00	24,190.00	24,190.00
	Total STREET TAX EXPENDITURES:	159,885.24	299,908.16	139,284.15	132,950.16	190,335.00	209,138.00	209,138.00
	Net Total STREET TAX FUND:	20,241.54-	1,675.55-	28,715.62	26,303.47	42,885.00-	72,788.00-	72,788.00-

Account Number	Account Title	2016-17 Prior year 3 Actual	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Actual	2019-20 Current year Budget	2020-21 Future year Proposed Budget	2020-21 Future year ADOPTED
WATER UTILITY FUND								
MISCELLANEOUS REVENUE								
22-36-100	INTEREST	50.40	.00	.00	.00	200.00	200.00	200.00
22-36-110	MISC RECEIPTS	7,896.54	2,965.74	10,127.99	7,635.68	2,000.00	2,000.00	2,000.00
22-36-200	SDC INSTALL/MATERIAL	12,766.12	10,577.00	14,512.39	26,045.55	2,000.00	2,000.00	2,000.00
22-36-250	PENALTIES	24,621.22	21,003.68	21,189.53	16,932.62	25,000.00	20,000.00	20,000.00
Total MISCELLANEOUS REVENUE:		45,334.28	34,546.42	45,829.91	50,613.85	29,200.00	24,200.00	24,200.00
WATER SALES								
22-37-200	INSIDE WATER SALES	423,306.03	450,406.98	475,002.01	488,360.47	450,000.00	450,000.00	450,000.00
22-37-210	OUTSIDE WATER SALES	145,055.15	153,145.02	161,090.12	172,912.65	150,000.00	150,000.00	150,000.00
Total WATER SALES:		568,361.18	603,552.00	636,092.13	661,273.12	600,000.00	600,000.00	600,000.00
TRANSFERS IN								
22-39-100	WATER RESERVE	.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
Total TRANSFERS IN:		.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
WATER UTILITY EXPENDITURES								
PERSONNEL SERVICES								
22-40-111	PW SUPERINTENDENT	32,846.72	34,789.74	34,174.94	35,480.18	35,300.00	36,300.00	36,300.00
22-40-113	PW TECHNICIAN TB	36,025.37	35,611.40	36,993.64	38,642.38	43,000.00	43,250.00	43,250.00
22-40-116	PW LEAD WORKER DS	23,025.28	23,892.35	24,749.71	24,876.80	25,000.00	25,500.00	25,500.00
22-40-117	OVERTIME	1,292.27	205.58	.00	.00	2,000.00	2,000.00	2,000.00
22-40-118	OPERATOR 1/2 (EP)	20,680.79	21,059.50	21,509.41	22,349.65	22,500.00	22,500.00	22,500.00
22-40-119	OPERATOR 1/2 (CD)	19,513.20	19,898.81	6,442.35	26,912.82	20,250.00	19,000.00	19,000.00
22-40-130	PERS	20,375.60	23,924.75	20,683.81	21,052.76	27,300.00	25,500.00	25,500.00
22-40-131	FICA	10,001.35	10,737.77	8,949.41	10,695.38	12,000.00	12,000.00	12,000.00
22-40-132	WORKERS COMP	8,070.32	8,970.39	7,060.94	8,573.07	9,000.00	9,000.00	9,000.00
22-40-133	MEDICAL INSURANCE	52,573.55	46,536.51	43,137.82	46,335.57	56,000.00	56,000.00	56,000.00
22-40-134	LIFE & LTD INSURANCE	560.40	559.20	514.03	445.98	700.00	700.00	700.00
Total PERSONNEL SERVICES:		224,964.85	226,186.00	204,216.06	235,364.59	253,050.00	251,750.00	251,750.00
MAT AND SERV DIST & GEN								
22-40-210	PERMITTING/DUES	2,216.93	3,348.18	1,725.49	3,477.15	5,000.00	3,500.00	3,500.00
22-40-230	TRAVEL & TRAINING	1,368.18	2,001.85	1,056.31	1,287.28	3,000.00	1,500.00	1,500.00
22-40-240	SUPPLIES & EQUIPMENT	797.17	998.16	4,245.56	2,298.57	6,000.00	6,000.00	6,000.00
22-40-250	EQUIPMENT O & M	12,702.25	12,477.58	10,329.00	18,585.00	14,000.00	14,000.00	14,000.00
22-40-252	SMALL TOOLS & EQUIP	2,613.70	2,818.44	2,301.16	1,865.75	2,500.00	2,500.00	2,500.00
22-40-254	MATERIALS & FITTINGS	9,630.49	9,533.84	8,576.75	9,023.14	10,000.00	10,000.00	10,000.00
22-40-255	CROSS CONNECTION C	.00	492.91	378.00	.00	500.00	500.00	500.00
22-40-265	BUILDING & GROUNDS	483.52	1,374.53	3,456.08	8,780.82	29,000.00	10,000.00	10,000.00
22-40-268	SYSTEM CONSTRUCTIO	11,737.19	19,343.68	26,870.32	28,390.70	25,000.00	25,000.00	25,000.00
22-40-270	ELECTRICITY	4,984.80	5,395.24	6,792.14	7,307.77	8,000.00	7,000.00	7,000.00
22-40-272	LABORATORY TESTING	1,885.66	2,748.82	1,674.43	3,287.50	2,000.00	2,000.00	2,000.00
22-40-275	GARBAGE	1,032.72	1,063.07	1,603.14	1,413.24	2,500.00	2,500.00	2,500.00
22-40-279	OSHA REQUIRED EXPEN	3,069.35	1,425.79	1,401.57	2,102.41	3,000.00	1,000.00	1,000.00
22-40-285	FUEL	5,222.50	7,069.91	3,836.93	3,718.81	8,000.00	6,000.00	6,000.00
22-40-295	CONTRACT SERVICES	15,414.77	37,555.65	13,601.75	7,683.52	10,000.00	17,000.00	17,000.00

Account Number	Account Title	2016-17 Prior year 3 Actual	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Actual	2019-20 Current year Budget	2020-21 Future year Proposed Budget	2020-21 Future year ADOPTED
Total MAT AND SERV DIST & GEN:		73,159.23	107,647.65	87,848.63	99,221.66	128,500.00	108,500.00	108,500.00
CONTINGENCY & RESERVES								
22-40-415	CONTINGENCY	.00	35,000.00	.00	.00	50,000.00	50,000.00	50,000.00
Total CONTINGENCY & RESERVES:		.00	35,000.00	.00	.00	50,000.00	50,000.00	50,000.00
CAPITAL OUTLAY								
22-40-515	CAPITAL EQUIPMENT	.00	.00	.00	.00	.00	25,000.00	25,000.00
22-40-530	SYS CONST & REPLACE	25,269.24	35,312.00	35,546.20	110,305.56	60,000.00	60,000.00	60,000.00
Total CAPITAL OUTLAY:		25,269.24	35,312.00	35,546.20	110,305.56	60,000.00	85,000.00	85,000.00
Total WATER UTILITY EXPENDITURES:		323,393.32	404,145.65	327,610.89	444,891.81	491,550.00	495,250.00	495,250.00
MAT AND SERV INTAKE & TRTMNT								
MAT AND SERV INTAKE & TRTMNT								
22-41-210	PERMITTING/DUES	1,020.00	601.05	212.91	633.00	4,000.00	2,000.00	2,000.00
22-41-231	TRAVEL & TRAINING	300.00	.00	.00	.00	1,000.00	1,000.00	1,000.00
22-41-240	SUPPLIES & EQUIPMENT	.00	8.11	.00	29.96	100.00	100.00	100.00
22-41-250	EQUIPMENT & PLANT O	8,399.93	18,073.30	17,709.70	2,673.76	15,000.00	15,000.00	15,000.00
22-41-251	TREATMENT & CHEMICA	18,654.24	14,346.37	15,751.37	15,848.61	17,500.00	17,500.00	17,500.00
22-41-252	SMALL TOOLS & EQUIPM	331.02	329.54	36.23	.00	1,200.00	1,200.00	1,200.00
22-41-265	BUILDING & GROUNDS	593.10	9,489.61	1,041.32	1,670.43	2,000.00	2,000.00	2,000.00
22-41-270	ELECTRICITY	31,131.34	31,037.96	28,856.87	29,294.33	32,000.00	32,000.00	32,000.00
22-41-272	LABORATORY TESTING	2,542.76	1,935.20	2,357.91	2,305.49	4,000.00	4,000.00	4,000.00
22-41-295	CONTRACT SERVICES	9,287.37	5,999.49	37,340.98	.00	32,500.00	10,000.00	10,000.00
Total MAT AND SERV INTAKE & TRTMNT:		72,259.76	81,820.63	103,307.29	52,455.58	109,300.00	84,800.00	84,800.00
TRANSFERS OUT								
22-41-711	BUILDING RESERVE	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
22-41-714	GENERAL INDIRECT	171,451.00	175,614.00	187,731.00	196,454.00	196,454.00	197,986.00	197,986.00
22-41-715	NONINSURED LOSS	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Total TRANSFERS OUT:		177,451.00	181,614.00	193,731.00	202,454.00	202,454.00	203,986.00	203,986.00
Total MAT AND SERV INTAKE & TRTMNT:		249,710.76	263,434.63	297,038.29	254,909.58	311,754.00	288,786.00	288,786.00
Net Total WATER UTILITY FUND:		40,591.38	10,518.14	97,272.86	52,085.58	134,104.00-	119,836.00-	119,836.00-

Account Number	Account Title	2016-17 Prior year 3 Actual	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Actual	2019-20 Current year Budget	2020-21 Future year Proposed Budget	2020-21 Future year ADOPTED
SEWER UTILITY FUND								
INTERGOVERNMENTAL								
23-33-110	HC LOOP LID PRINCIPAL	.00	409.92	1,229.76	.00	.00	.00	.00
Total INTERGOVERNMENTAL:		.00	409.92	1,229.76	.00	.00	.00	.00
MISCELLANEOUS REVENUE								
23-36-100	INTEREST	79.21	.00	.00	.00	100.00	100.00	100.00
23-36-110	MISC RECEIPTS	4,290.69	6,938.00	13,984.00	2,039.52	6,000.00	6,000.00	6,000.00
23-36-200	SDC INSTALL/MAT/LABO	4,400.00	5,865.01	1,333.93	5,016.00	5,000.00	5,000.00	5,000.00
Total MISCELLANEOUS REVENUE:		8,769.90	12,803.01	15,317.93	7,055.52	11,100.00	11,100.00	11,100.00
SERVICE CHARGES								
23-37-200	SEWER CHARGE	433,262.73	458,211.59	475,941.28	495,969.40	450,000.00	450,000.00	450,000.00
Total SERVICE CHARGES:		433,262.73	458,211.59	475,941.28	495,969.40	450,000.00	450,000.00	450,000.00
TRANSFERS IN								
23-39-100	CLOSE WWTP TRANS IN	200,000.00	.00	.00	.00	.00	.00	.00
23-39-110	CLOSE I&I FUND	.00	72,757.00	.00	.00	.00	.00	.00
Total TRANSFERS IN:		200,000.00	72,757.00	.00	.00	.00	.00	.00
SEWER UTILITY EXPENDITURES								
PERSONNEL SERVICES								
23-40-110	PW SUPERINTENDENT	32,846.72	34,789.47	34,174.94	35,479.92	35,300.00	36,500.00	36,500.00
23-40-111	PW ASST SUPER RH	54,734.40	55,806.50	57,442.91	60,206.66	60,100.00	61,950.00	61,950.00
23-40-113	PW OPERATOR (EP)	20,680.65	21,059.40	21,509.32	22,349.56	22,500.00	22,500.00	22,500.00
23-40-117	OVERTIME	798.23	578.60	.00	.00	1,500.00	1,500.00	1,500.00
23-40-118	OPERATOR 1/2 (CD)	19,964.92	19,642.04	6,442.31	.00	20,250.00	19,000.00	19,000.00
23-40-130	PERS	20,835.60	24,983.76	23,779.50	28,518.54	28,100.00	28,100.00	28,100.00
23-40-131	FICA	9,435.27	10,311.02	8,286.23	8,206.68	11,000.00	11,000.00	11,000.00
23-40-132	WORKERS COMP	7,057.31	7,458.25	5,762.72	7,044.82	7,500.00	7,500.00	7,500.00
23-40-133	MEDICAL INSURANCE	42,137.01	52,003.17	46,743.00	44,363.32	51,000.00	50,000.00	50,000.00
23-40-134	LIFE & LTD INSURANCE	558.36	558.36	521.24	423.69	500.00	500.00	500.00
Total PERSONNEL SERVICES:		209,048.47	227,190.57	204,662.17	206,593.19	237,750.00	238,550.00	238,550.00
MATERIALS AND SERVICES								
23-40-210	PERMITTING/DUES	4,012.86	5,612.44	3,315.02	4,044.37	9,000.00	9,000.00	9,000.00
23-40-220	DRAINFIELD LEASE	2,100.00	6,300.00	2,100.00	.00	2,100.00	2,100.00	2,100.00
23-40-230	TRAVEL & TRAINING	1,638.98	12.00	243.49	914.14	2,000.00	2,000.00	2,000.00
23-40-231	OSHA REQUIRED EXP	1,170.82	.00	839.82	130.90	2,000.00	2,000.00	2,000.00
23-40-240	SUPPLIES & EQUIPMENT	4,134.36	1,018.25	2,055.79	1,692.58	7,000.00	7,000.00	7,000.00
23-40-250	EQUIPMENT O & M	3,554.14	12,444.73	12,518.77	13,877.09	15,000.00	15,000.00	15,000.00
23-40-252	SMALL TOOLS/EQUIPME	608.82	1,465.25	2,756.64	422.21	1,200.00	1,200.00	1,200.00
23-40-253	MATERIALS & FITTINGS	1,221.01	536.97	1,240.09	656.46	3,000.00	3,000.00	3,000.00
23-40-260	SEWER/SYSTEM CONST	13,330.96	10,301.52	4,463.64	7,865.56	10,000.00	10,000.00	10,000.00
23-40-261	PLANT O & M	37,247.36	41,861.44	59,843.74	65,541.62	63,000.00	58,000.00	58,000.00
23-40-265	BUILDING/GROUNDS O &	1,125.67	924.72	.00	1,222.14	1,500.00	1,500.00	1,500.00
23-40-270	ELECTRICITY	58,670.92	52,127.06	53,137.89	54,249.58	55,000.00	60,000.00	60,000.00
23-40-272	LABORATORY TESTING	2,321.78	2,286.77	3,006.88	2,754.70	3,000.00	3,000.00	3,000.00

Account Number	Account Title	2016-17 Prior year 3 Actual	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Actual	2019-20 Current year Budget	2020-21 Future year Proposed Budget	2020-21 Future year ADOPTED
23-40-275	GARBAGE	2,065.44	2,117.47	1,603.14	1,643.22	3,000.00	2,000.00	2,000.00
23-40-285	FUEL	1,876.73	3,663.93	2,657.60	4,214.57	5,500.00	5,500.00	5,500.00
23-40-295	CONTRACT SERVICES	3,304.02	591.62	17,713.43	1,420.56	10,000.00	10,000.00	10,000.00
23-40-297	DEVELOPER CONTRACT	.00	.00	.00	3,960.00	10,000.00	10,000.00	10,000.00
Total MATERIALS AND SERVICES:		138,383.87	141,264.17	167,495.94	164,609.70	202,300.00	201,300.00	201,300.00
CONTINGENCY & RESERVES								
23-40-415	CONTINGENCY	.00	.00	.00	.00	50,000.00	50,000.00	50,000.00
Total CONTINGENCY & RESERVES:		.00	.00	.00	.00	50,000.00	50,000.00	50,000.00
CAPITAL OUTLAY								
23-40-530	SYSTEM CONST & REPL	.00	7,141.45	25,842.10	325.00	60,000.00	25,000.00	25,000.00
23-40-540	CAPITAL EQUIPMENT	.00	.00	.00	.00	.00	25,000.00	25,000.00
Total CAPITAL OUTLAY:		.00	7,141.45	25,842.10	325.00	60,000.00	50,000.00	50,000.00
TRANSFERS OUT								
23-40-710	BUILDING RESERVE	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
23-40-715	GENERAL INDIRECT	187,347.00	191,190.00	204,723.00	196,296.00	196,296.00	197,843.00	197,843.00
23-40-720	NON INSURED LOSS	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Total TRANSFERS OUT:		193,347.00	197,190.00	210,723.00	202,296.00	202,296.00	203,843.00	203,843.00
Total SEWER UTILITY EXPENDITURES:		540,779.34	572,786.19	608,723.21	573,823.89	752,346.00	743,693.00	743,693.00
Net Total SEWER UTILITY FUND:		101,253.29	28,604.67-	116,234.24-	70,798.97-	291,246.00-	282,593.00-	282,593.00-

Account Number	Account Title	2016-17 Prior year 3 Actual	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Actual	2019-20 Current year Budget	2020-21 Future year Proposed Budget	2020-21 Future year ADOPTED
COMMUNITY PROMOTION FUND								
TRANSIENT ROOM TAX								
24-32-140	ROOM TAX	295,464.21	315,415.44	355,435.69	289,270.11	330,000.00	250,000.00	250,000.00
Total TRANSIENT ROOM TAX:		295,464.21	315,415.44	355,435.69	289,270.11	330,000.00	250,000.00	250,000.00
MISCELLANEOUS REVENUE								
24-36-100	INTEREST	3.22	.00	.00	.00	.00	.00	.00
24-36-110	MISC REVENUE	156.08	1,878.65	17,611.99	2,509.71	1,000.00	1,000.00	1,000.00
24-36-125	TRANS IN SEWER RESE	.00	134,000.00	.00	.00	.00	.00	.00
24-36-130	CYCLE OR EVENT REVE	11,000.00	.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		11,159.30	135,878.65	17,611.99	2,509.71	1,000.00	1,000.00	1,000.00
EXPENDITURE AND REQUIREMENTS								
PERSONNEL SERVICES								
24-40-110	VC STAFF	50,283.09	55,248.12	58,898.90	76,688.26	64,000.00	103,000.00	75,000.00
24-40-111	VC MANAGER	38,755.94	42,220.70	41,279.98	17,768.23	43,100.00	.00	.00
24-40-130	PERS	2,592.91	744.73	8,015.62	9,781.13	9,000.00	9,000.00	9,000.00
24-40-131	FICA	6,776.82	7,536.11	7,640.10	7,203.28	8,800.00	8,800.00	8,800.00
24-40-132	WORKERS COMP	72.18	82.48	81.37	57.65	50.00	50.00	50.00
24-40-133	MEDICAL INSURANCE	10,688.46	8,298.50	8,645.00	10,821.38	18,500.00	12,000.00	12,000.00
24-40-134	LIFE & LTD	124.80	109.83	73.52	89.58	200.00	200.00	200.00
Total PERSONNEL SERVICES:		109,294.20	114,240.47	124,634.49	122,409.51	143,650.00	133,050.00	105,050.00
MARKETING AND PROMOTIONAL EXP								
24-40-205	CYCLE OR EVENT	15,916.71	.00	.00	.00	.00	.00	.00
24-40-210	ASSOCIATION DUES	1,345.00	1,050.00	250.00	514.20	2,000.00	750.00	750.00
24-40-212	EVENT SUPPORT	12,900.00	24,047.94	11,493.62	12,880.00	15,000.00	9,000.00	5,000.00
24-40-213	PRINTED MATERIAL	2,512.10	4,596.50	8,003.46	9,937.69	5,000.00	4,500.00	4,500.00
24-40-214	BROCHURE DISTRIBUTI	.00	15,639.00	1,747.50	7,507.79	7,000.00	6,000.00	6,000.00
24-40-215	TRADE SHOWS	8,478.81	9,619.61	11,438.23	10,998.91	7,000.00	4,500.00	4,500.00
24-40-217	PRINT ADS	4,464.00	.00	895.50	.00	.00	.00	.00
24-40-218	OUTDOOR ADS	.00	.00	13,595.00	20,903.60	8,000.00	15,000.00	10,000.00
24-40-221	TELEVISION ADS	22,263.54	27,190.00	25,629.00	20,873.27	20,000.00	20,000.00	15,000.00
24-40-222	CONTRACT SERVICES	52,650.00	53,289.59	49,422.97	44,546.00	50,000.00	50,000.00	50,000.00
24-40-223	INTERNET/DIGITAL MEDI	25,656.04	31,039.81	31,686.19	36,760.73	27,000.00	25,000.00	20,000.00
24-40-262	GLASS FLOATS EVENT	8,882.00	15,173.51	15,035.71	16,089.87	15,000.00	5,000.00	5,000.00
24-40-272	PRO/GRAPHIC SERVICE	5,335.00	19,371.95	9,999.00	10,065.94	9,000.00	9,000.00	9,000.00
24-40-285	FUEL	.00	.00	.00	160.31	.00	.00	.00
Total MARKETING AND PROMOTIONAL EXP:		160,403.20	201,017.91	179,196.18	191,238.31	165,000.00	148,750.00	129,750.00
CONTINGENCY & RESERVES								
24-40-415	CONTINGENCY	.00	.00	.00	.00	5,000.00	5,000.00	5,000.00
Total CONTINGENCY & RESERVES:		.00	.00	.00	.00	5,000.00	5,000.00	5,000.00
VC OPERATING EXPENSES								
24-40-510	SUPPLIES & EQUIPMENT	7,860.07	10,579.83	2,911.63	2,384.14	10,000.00	5,000.00	5,000.00
24-40-515	POSTAGE	3,435.92	1,617.48	588.89	.00	3,000.00	100.00	100.00

Account Number	Account Title	2016-17 Prior year 3 Actual	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Actual	2019-20 Current year Budget	2020-21 Future year Proposed Budget	2020-21 Future year ADOPTED
24-40-525	BUILDING & GROUNDS	6,161.76	10,302.05	20,573.66	7,483.85	10,000.00	7,000.00	7,000.00
Total VC OPERATING EXPENSES:		17,457.75	22,499.36	24,074.18	9,867.99	23,000.00	12,100.00	12,100.00
DEBT SERVICES								
24-40-610	LOAN TO SEWER RES	.00	.00	12,620.00	12,620.00	12,620.00	.00	.00
24-40-620	LOAN INTEREST	.00	.00	2,010.00	2,010.00	2,010.00	2,010.00	2,010.00
Total DEBT SERVICES:		.00	.00	14,630.00	14,630.00	14,630.00	2,010.00	2,010.00
TRANSFERS OUT								
24-40-710	TRANSFER OUT/VC BUIL	.00	5,000.00	5,000.00	5,000.00	5,000.00	.00	.00
Total TRANSFERS OUT:		.00	5,000.00	5,000.00	5,000.00	5,000.00	.00	.00
Total EXPENDITURE AND REQUIREMENTS:		287,155.15	342,757.74	347,534.85	343,145.81	356,280.00	300,910.00	253,910.00
Net Total COMMUNITY PROMOTION FUND:		19,468.36	108,536.35	25,512.83	51,365.99-	25,280.00-	49,910.00-	2,910.00-

Account Number	Account Title	2016-17 Prior year 3 Actual	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Actual	2019-20 Current year Budget	2020-21 Future year Proposed Budget	2020-21 Future year ADOPTED
1% ECOB BUILDING MTC								
MISCELLANEOUS REVENUE								
25-36-100	INTEREST	2.38	.00	.00	.00	.00	.00	.00
25-36-110	1% ROOM TAX	57,214.31	66,581.09	75,036.44	61,179.40	70,000.00	50,000.00	50,000.00
Total MISCELLANEOUS REVENUE:		57,216.69	66,581.09	75,036.44	61,179.40	70,000.00	50,000.00	50,000.00
EXPENDITURE AND REQUIREMENTS								
MATERIALS AND SERVICES								
25-40-210	ECOB BUILDING MTC	.00	.00	5,218.99	87,221.95	150,000.00	150,000.00	150,000.00
Total MATERIALS AND SERVICES:		.00	.00	5,218.99	87,221.95	150,000.00	150,000.00	150,000.00
Total EXPENDITURE AND REQUIREMENTS:		.00	.00	5,218.99	87,221.95	150,000.00	150,000.00	150,000.00
Net Total 1% ECOB BUILDING MTC:		57,216.69	66,581.09	69,817.45	26,042.55-	80,000.00-	100,000.00-	100,000.00-

Account Number	Account Title	2016-17 Prior year 3 Actual	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Actual	2019-20 Current year Budget	2020-21 Future year Proposed Budget	2020-21 Future year ADOPTED
STATE REVENUE SHARING FUND								
MISCELLANEOUS REVENUE								
51-36-100	INTEREST	.99	.00	.00	.00	.00	.00	.00
51-36-150	STATE REV SHARING	28,232.72	23,689.91	24,377.27	19,306.43	24,000.00	24,000.00	24,000.00
Total MISCELLANEOUS REVENUE:		28,233.71	23,689.91	24,377.27	19,306.43	24,000.00	24,000.00	24,000.00
EXPENDITURES & REQUIREMENTS								
TRANSFERS OUT								
51-40-545	FLEET REPLACEMENT	20,000.00	20,000.00	20,000.00	24,000.00	24,000.00	24,000.00	24,000.00
Total TRANSFERS OUT:		20,000.00	20,000.00	20,000.00	24,000.00	24,000.00	24,000.00	24,000.00
Total EXPENDITURES & REQUIREMENTS:		20,000.00	20,000.00	20,000.00	24,000.00	24,000.00	24,000.00	24,000.00
Net Total STATE REVENUE SHARING FUND:		8,233.71	3,689.91	4,377.27	4,693.57-	.00	.00	.00

Account Number	Account Title	2016-17 Prior year 3 Actual	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Actual	2019-20 Current year Budget	2020-21 Future year Proposed Budget	2020-21 Future year ADOPTED
SMALL CITY ALLOTMENT FUND								
MISCELLANEOUS REVENUE								
54-36-100	INTEREST	.15	.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		.15	.00	.00	.00	.00	.00	.00
SMALL CITY ALLOTMENT PROJECT								
54-37-100	SCA GRANT FUNDS	.00	.00	.00	.00	100,000.00	100,000.00	100,000.00
Total SMALL CITY ALLOTMENT PROJECT:		.00	.00	.00	.00	100,000.00	100,000.00	100,000.00
EXPENDITURES & REQUIREMENTS								
CAPITAL OUTLAY								
54-40-520	CONSTRUCTION SCA GR	.00	.00	.00	11,573.96	100,000.00	100,000.00	100,000.00
Total CAPITAL OUTLAY:		.00	.00	.00	11,573.96	100,000.00	100,000.00	100,000.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	.00	11,573.96	100,000.00	100,000.00	100,000.00
Net Total SMALL CITY ALLOTMENT FUND:		.15	.00	.00	11,573.96-	.00	.00	.00

Account Number	Account Title	2016-17 Prior year 3 Actual	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Actual	2019-20 Current year Budget	2020-21 Future year Proposed Budget	2020-21 Future year ADOPTED
HWY 101 SEWER DEBT FUND								
SERVICES FEES								
62-33-110	MONTHLY DEBT CHARG	118,693.37	120,898.31	121,166.74	121,675.55	116,000.00	116,000.00	116,000.00
Total SERVICES FEES:		118,693.37	120,898.31	121,166.74	121,675.55	116,000.00	116,000.00	116,000.00
MISCELLANEOUS REVENUE								
62-36-100	INTEREST	46.62	.00	.00	.00	50.00	50.00	50.00
Total MISCELLANEOUS REVENUE:		46.62	.00	.00	.00	50.00	50.00	50.00
EXPENDITURES & REQUIREMENTS								
CONTINGENCY								
62-40-415	CONTINGENCY	.00	.00	.00	.00	10,000.00	10,000.00	10,000.00
Total CONTINGENCY:		.00	.00	.00	.00	10,000.00	10,000.00	10,000.00
DEBT SERVICES								
62-40-620	LOAN INTEREST	.00	.00	15,991.00	15,991.00	15,991.00	15,991.00	15,991.00
62-40-630	DEBT TO RESERVE FUN	90,268.00	90,268.00	74,277.00	74,277.00	74,277.00	74,277.00	74,277.00
Total DEBT SERVICES:		90,268.00	90,268.00	90,268.00	90,268.00	90,268.00	90,268.00	90,268.00
TRANSFERS OUT								
62-40-715	GENERAL INDIRECT	8,824.00	9,730.00	5,180.00	5,579.00	5,579.00	5,072.00	5,072.00
Total TRANSFERS OUT:		8,824.00	9,730.00	5,180.00	5,579.00	5,579.00	5,072.00	5,072.00
Total EXPENDITURES & REQUIREMENTS:		99,092.00	99,998.00	95,448.00	95,847.00	105,847.00	105,340.00	105,340.00
Net Total HWY 101 SEWER DEBT FUND:		19,647.99	20,900.31	25,718.74	25,828.55	10,203.00	10,710.00	10,710.00

Account Number	Account Title	2016-17 Prior year 3 Actual	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Actual	2019-20 Current year Budget	2020-21 Future year Proposed Budget	2020-21 Future year ADOPTED
I&I CORRECTION FUND								
MISCELLANEOUS REVENUE								
63-36-100	INTEREST	22.15	.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		22.15	.00	.00	.00	.00	.00	.00
EXPENDITURES & REQUIREMENTS								
CAPITAL OUTLAY								
63-40-560	I&I CORRECTION CAPITA	10,340.48	.00	.00	.00	.00	.00	.00
Total CAPITAL OUTLAY:		10,340.48	.00	.00	.00	.00	.00	.00
TRANSFERS OUT								
63-40-715	TRANS OUT TO SEWER	.00	72,757.00	.00	.00	.00	.00	.00
Total TRANSFERS OUT:		.00	72,757.00	.00	.00	.00	.00	.00
Total EXPENDITURES & REQUIREMENTS:		10,340.48	72,757.00	.00	.00	.00	.00	.00
Net Total I&I CORRECTION FUND:		10,318.33-	72,757.00-	.00	.00	.00	.00	.00

Account Number	Account Title	2016-17 Prior year 3 Actual	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Actual	2019-20 Current year Budget	2020-21 Future year Proposed Budget	2020-21 Future year ADOPTED
WWTP IMPROVEMENT FUND								
MISCELLANEOUS REVENUE								
65-36-100	INTEREST	209.56	.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		209.56	.00	.00	.00	.00	.00	.00
EXPENDITURES & REQUIREMENTS								
TRANSFERS OUT								
65-40-710	CLOSE OUT TO SEW RE	619,427.81	.00	.00	.00	.00	.00	.00
65-40-720	CLOSE OUT TO SEW UT	200,000.00	.00	.00	.00	.00	.00	.00
Total TRANSFERS OUT:		819,427.81	.00	.00	.00	.00	.00	.00
Total EXPENDITURES & REQUIREMENTS:		819,427.81	.00	.00	.00	.00	.00	.00
Net Total WWTP IMPROVEMENT FUND:		819,218.25-	.00	.00	.00	.00	.00	.00

Account Number	Account Title	2016-17 Prior year 3 Actual	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Actual	2019-20 Current year Budget	2020-21 Future year Proposed Budget	2020-21 Future year ADOPTED
WTP/INTAKE IMP FUND								
INTERGOVERNMENTAL								
66-33-160	IFA LOAN DISBURSEMEN	.00	.00	.00	345,269.00	5,213,200.00	5,213,200.00	5,213,200.00
Total INTERGOVERNMENTAL:		.00	.00	.00	345,269.00	5,213,200.00	5,213,200.00	5,213,200.00
EXPENDITURES & REQUIREMENTS								
CAPITAL OUTLAY								
66-40-530	CONSTRUCTION COSTS	.00	.00	.00	.00	3,795,500.00	3,795,500.00	3,795,500.00
66-40-560	ADMINISTRATION	.00	.00	.00	.00	860,000.00	860,000.00	860,000.00
66-40-570	ENGINEERING	.00	.00	.00	328,758.15	759,100.00	759,100.00	557,700.00
Total CAPITAL OUTLAY:		.00	.00	.00	328,758.15	5,414,600.00	5,414,600.00	5,213,200.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	.00	328,758.15	5,414,600.00	5,414,600.00	5,213,200.00
Net Total WTP/INTAKE IMP FUND:		.00	.00	.00	16,510.85	201,400.00-	201,400.00-	.00

Account Number	Account Title	2016-17 Prior year 3 Actual	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Actual	2019-20 Current year Budget	2020-21 Future year Proposed Budget	2020-21 Future year ADOPTED
WATER RESERVE FUND								
CHARGES AND FEES								
64-32-100	SYSTEM DEVELOPMENT	.00	15,000.00	24,525.00	8,135.00	4,000.00	4,000.00	4,000.00
64-32-200	RESERVE CHARGE	55,640.58	66,960.51	75,471.67	100,955.02	85,000.00	85,000.00	85,000.00
Total CHARGES AND FEES:		55,640.58	81,960.51	99,996.67	109,090.02	89,000.00	89,000.00	89,000.00
MISCELLANEOUS REVENUE								
64-36-100	INTEREST	7.04	.00	.00	.00	50.00	50.00	50.00
64-36-110	WATER INTAKE LOAN	.00	399,000.00	.00	.00	.00	.00	.00
64-36-120	HWY 101 LOAN PRINCIPA	18,054.00	18,054.00	15,120.00	15,120.00	15,120.00	15,120.00	15,120.00
64-36-130	HWY 101 LOAN INTERES	.00	.00	2,934.00	2,934.00	2,934.00	2,934.00	2,934.00
Total MISCELLANEOUS REVENUE:		18,061.04	417,054.00	18,054.00	18,054.00	18,104.00	18,104.00	18,104.00
EXPENDITURES & REQUIREMENTS								
Category: 5								
64-40-510	WATER INTAKE PROPER	.00	495,928.22	.00	.00	.00	.00	.00
Total Category: 5:		.00	495,928.22	.00	.00	.00	.00	.00
DEBT SERVICES								
64-40-620	IFA INTAKE LOAN	.00	.00	17,043.39	22,573.82	19,000.00	23,000.00	23,000.00
Total DEBT SERVICES:		.00	.00	17,043.39	22,573.82	19,000.00	23,000.00	23,000.00
TRANSFERS OUT								
64-40-710	GEN INDIRECT	.00	.00	5,180.00	11,857.00	11,857.00	10,950.00	10,950.00
64-40-720	TO WATER UTILITY	.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
Total TRANSFERS OUT:		.00	40,000.00	45,180.00	51,857.00	51,857.00	50,950.00	50,950.00
Total EXPENDITURES & REQUIREMENTS:		.00	535,928.22	62,223.39	74,430.82	70,857.00	73,950.00	73,950.00
Net Total WATER RESERVE FUND:		73,701.62	36,913.71-	55,827.28	52,713.20	36,247.00	33,154.00	33,154.00

Account Number	Account Title	2016-17 Prior year 3 Actual	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Actual	2019-20 Current year Budget	2020-21 Future year Proposed Budget	2020-21 Future year ADOPTED
VISITOR CENTER BLDG RESERVE								
REVENUE TRANSFERS								
72-38-100	TRANS IN BLDG RESERV	5,000.00	13,000.00	.00	.00	.00	.00	.00
72-38-110	TRANS IN PROMO	.00	5,000.00	5,000.00	5,000.00	5,000.00	.00	.00
Total REVENUE TRANSFERS:		5,000.00	18,000.00	5,000.00	5,000.00	5,000.00	.00	.00
EXPENDITURES & REQUIREMENTS								
MATERIALS AND SERVICES								
72-40-240	BUILDING EXPENDITURE	.00	.00	7,859.92	.00	15,000.00	5,000.00	5,000.00
Total MATERIALS AND SERVICES:		.00	.00	7,859.92	.00	15,000.00	5,000.00	5,000.00
EXPENDITURE RESERVE								
72-40-315	EXPENDITURE RESERVE	.00	.00	.00	.00	20,000.00	20,000.00	20,000.00
Total EXPENDITURE RESERVE:		.00	.00	.00	.00	20,000.00	20,000.00	20,000.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	7,859.92	.00	35,000.00	25,000.00	25,000.00
Net Total VISITOR CENTER BLDG RESERVE:		5,000.00	18,000.00	2,859.92-	5,000.00	30,000.00-	25,000.00-	25,000.00-

Account Number	Account Title	2016-17 Prior year 3 Actual	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Actual	2019-20 Current year Budget	2020-21 Future year Proposed Budget	2020-21 Future year ADOPTED
NUISANCE ABATE RESERVE								
MISCELLANEOUS REVENUE								
73-36-120	ABATEMENT RECOVERY	14,863.13	10,435.76	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		14,863.13	10,435.76	.00	.00	.00	.00	.00
TRANSFERS IN								
73-39-100	TRANSFER IN GEN FUND	7,420.00	.00	1,000.00	1,000.00	1,000.00	.00	.00
Total TRANSFERS IN:		7,420.00	.00	1,000.00	1,000.00	1,000.00	.00	.00
EXPENDITURES & REQUIREMENTS								
MATERIALS AND SERVICES								
73-40-240	ABATEMENT COSTS	.00	.00	.00	.00	5,000.00	3,500.00	3,500.00
Total MATERIALS AND SERVICES:		.00	.00	.00	.00	5,000.00	3,500.00	3,500.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	.00	.00	5,000.00	3,500.00	3,500.00
Net Total NUISANCE ABATE RESERVE:		22,283.13	10,435.76	1,000.00	1,000.00	4,000.00-	3,500.00-	3,500.00-

Account Number	Account Title	2016-17 Prior year 3 Actual	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Actual	2019-20 Current year Budget	2020-21 Future year Proposed Budget	2020-21 Future year ADOPTED
SEWER RESERVE FUND								
CHARGES AND FEES								
74-32-150	RESERVE CHARGE	33,023.49	33,887.92	32,715.01	32,322.86	30,000.00	30,000.00	30,000.00
74-32-155	STP DEBT CHARGE	394,004.39	401,351.37	402,435.69	404,311.58	375,000.00	375,000.00	375,000.00
Total CHARGES AND FEES:		427,027.88	435,239.29	435,150.70	436,634.44	405,000.00	405,000.00	405,000.00
GRANTS AND LOANS								
74-33-120	SDC CHARGES	.00	.00	9,316.00	.00	.00	.00	.00
Total GRANTS AND LOANS:		.00	.00	9,316.00	.00	.00	.00	.00
MISCELLANEOUS REVENUE								
74-36-100	INTEREST	171.56	.00	.00	.00	400.00	400.00	400.00
74-36-110	MISC RECEIPTS	.00	256.08	554.59	.00	.00	.00	.00
74-36-115	IFUND LOAN INTEREST	.00	.00	14,387.00	15,709.00	17,719.00	17,719.00	22,969.00
74-36-120	HWY 101 LOAN	54,160.00	54,160.00	45,359.00	44,037.00	44,037.00	44,037.00	44,037.00
74-36-130	STREET SWEEPER LOAN	29,000.00	29,000.00	28,697.00	28,697.00	28,697.00	28,697.00	28,697.00
74-36-140	FIRE SCBA LOAN	12,165.62	12,165.62	10,782.00	10,782.00	10,782.00	10,782.00	10,782.00
74-36-150	PROMO LOAN	.00	.00	12,620.00	12,620.00	25,240.00	25,240.00	25,240.00
Total MISCELLANEOUS REVENUE:		95,497.18	95,581.70	112,399.59	111,845.00	126,875.00	126,875.00	132,125.00
TRANSFERS IN								
74-39-110	CLOSING WWTP TRANSF	619,427.81	.00	.00	.00	.00	.00	.00
Total TRANSFERS IN:		619,427.81	.00	.00	.00	.00	.00	.00
EXPENDITURES & REQUIREMENTS								
MATERIALS AND SERVICES								
74-40-200	FOG GRANTS/LOANS	.00	2,309.08	.00	.00	10,000.00	2,000.00	2,000.00
Total MATERIALS AND SERVICES:		.00	2,309.08	.00	.00	10,000.00	2,000.00	2,000.00
EXPENDITURE RESERVE								
74-40-315	EXPENDITURE RESERVE	.00	.00	.00	.00	800,000.00	800,000.00	800,000.00
Total EXPENDITURE RESERVE:		.00	.00	.00	.00	800,000.00	800,000.00	800,000.00
DEBT SERVICES								
74-40-620	Y09001 LOAN PAYMENTS	73,242.28	73,242.28	73,242.28	73,242.28	75,000.00	75,000.00	75,000.00
74-40-630	USDA 92-08 LOAN	162,204.00	162,204.00	162,204.00	162,204.00	163,000.00	163,000.00	163,000.00
74-40-640	R37813 LOAN	271,875.00	270,625.00	269,375.00	268,125.00	263,000.00	270,000.00	270,000.00
Total DEBT SERVICES:		507,321.28	506,071.28	504,821.28	503,571.28	501,000.00	508,000.00	508,000.00
TRANSFERS OUT								
74-40-710	GEN INDIRECT	122,000.00	.00	9,111.00	27,398.00	27,398.00	36,061.00	36,061.00
74-40-730	TRANS OUT STREETS	.00	147,600.00	.00	.00	.00	.00	.00
74-40-760	TRANS OUT PROMO	.00	134,000.00	.00	.00	.00	.00	.00
Total TRANSFERS OUT:		122,000.00	281,600.00	9,111.00	27,398.00	27,398.00	36,061.00	36,061.00

Account Number	Account Title	2016-17 Prior year 3 Actual	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Actual	2019-20 Current year Budget	2020-21 Future year Proposed Budget	2020-21 Future year ADOPTED
Total EXPENDITURES & REQUIREMENTS:		629,321.28	789,980.36	513,932.28	530,969.28	1,338,398.00	1,346,061.00	1,346,061.00
Net Total SEWER RESERVE FUND:		512,631.59	259,159.37-	42,934.01	17,510.16	806,523.00-	814,186.00-	808,936.00-

Account Number	Account Title	2016-17 Prior year 3 Actual	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Actual	2019-20 Current year Budget	2020-21 Future year Proposed Budget	2020-21 Future year ADOPTED
FLEET REPLACEMENT FUND								
MISCELLANEOUS REVENUE								
91-36-100	INTEREST	1.39	.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		1.39	.00	.00	.00	.00	.00	.00
TRANSFERS IN								
91-39-110	ST REVENUE SHARING	20,000.00	20,000.00	20,000.00	24,000.00	24,000.00	24,000.00	24,000.00
Total TRANSFERS IN:		20,000.00	20,000.00	20,000.00	24,000.00	24,000.00	24,000.00	24,000.00
EXPENDITURES & REQUIREMENTS								
MATERIALS AND SERVICES								
91-40-290	VEHICLE PURCHASE	33,721.76	40,195.91	71,824.10	.00	.00	30,000.00	30,000.00
Total MATERIALS AND SERVICES:		33,721.76	40,195.91	71,824.10	.00	.00	30,000.00	30,000.00
Total EXPENDITURES & REQUIREMENTS:		33,721.76	40,195.91	71,824.10	.00	.00	30,000.00	30,000.00
Net Total FLEET REPLACEMENT FUND:		13,720.37-	20,195.91-	51,824.10-	24,000.00	24,000.00	6,000.00-	6,000.00-

Account Number	Account Title	2016-17 Prior year 3 Actual	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Actual	2019-20 Current year Budget	2020-21 Future year Proposed Budget	2020-21 Future year ADOPTED
NONINSURED LOSS/UNEMPLOYMENT								
MISCELLANEOUS REVENUE								
92-36-100	INTEREST	25.60	.00	.00	.00	25.00	25.00	25.00
92-36-110	MISC REVENUE	.00	2,126.05	.00	2,986.40	.00	.00	.00
Total MISCELLANEOUS REVENUE:		25.60	2,126.05	.00	2,986.40	25.00	25.00	25.00
TRANSFERS IN								
92-39-100	GENERAL FUND	.00	.00	3,000.00	3,000.00	3,000.00	.00	.00
92-39-120	WATER FUND	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
92-39-130	SEWER FUND	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Total TRANSFERS IN:		6,000.00	6,000.00	9,000.00	9,000.00	9,000.00	6,000.00	6,000.00
EXPENDITURES & REQUIREMENTS								
MATERIALS AND SERVICES								
92-40-290	UNEMPLOYMENT BILLIN	.00	904.00	12,989.00	.00	4,000.00	4,000.00	20,000.00
92-40-297	NONINSURED LOSSES	.00	2,326.05	18,362.36	6,292.34	3,500.00	3,500.00	3,500.00
Total MATERIALS AND SERVICES:		.00	3,230.05	31,351.36	6,292.34	7,500.00	7,500.00	23,500.00
EXPENDITURE RESERVE								
92-40-315	EXPENDITURE RESERVE	.00	.00	.00	.00	100,000.00	100,000.00	100,000.00
Total EXPENDITURE RESERVE:		.00	.00	.00	.00	100,000.00	100,000.00	100,000.00
Total EXPENDITURES & REQUIREMENTS:		.00	3,230.05	31,351.36	6,292.34	107,500.00	107,500.00	123,500.00
Net Total NONINSURED LOSS/UNEMPLOYMENT:		6,025.60	4,896.00	22,351.36-	5,694.06	98,475.00-	101,475.00-	117,475.00-

Account Number	Account Title	2016-17 Prior year 3 Actual	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Actual	2019-20 Current year Budget	2020-21 Future year Proposed Budget	2020-21 Future year ADOPTED
BUILDING RESERVE FUND								
MISCELLANEOUS REVENUE								
93-36-100	INTEREST	6.42	.00	.00	2,934.00	100.00	100.00	100.00
93-36-120	HWY 101 LOAN	18,054.00	18,054.00	18,054.00	15,120.00	18,054.00	18,054.00	18,054.00
Total MISCELLANEOUS REVENUE:		18,060.42	18,054.00	18,054.00	18,054.00	18,154.00	18,154.00	18,154.00
TRANSFERS IN CITY HALL								
93-39-100	GENERAL FUND	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	.00	.00
93-39-130	WATER FUND	3,000.00	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	3,000.00
Total TRANSFERS IN CITY HALL:		11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	6,000.00	6,000.00
EXPENDITURES & REQUIREMENTS								
MATERIALS AND SERVICES								
93-40-240	BUILDING EXPENDITURE	16,422.74	2,431.80	18,291.22	16,159.39	65,000.00	15,000.00	25,000.00
Total MATERIALS AND SERVICES:		16,422.74	2,431.80	18,291.22	16,159.39	65,000.00	15,000.00	25,000.00
EXPENDITURE RESERVE								
93-40-315	EXPENDITURE RESERVE	.00	.00	.00	.00	50,000.00	50,000.00	50,000.00
Total EXPENDITURE RESERVE:		.00	.00	.00	.00	50,000.00	50,000.00	50,000.00
TRANSFERS OUT								
93-40-730	TRANS OUT TO VC BLDG	5,000.00	13,000.00	.00	.00	.00	.00	.00
Total TRANSFERS OUT:		5,000.00	13,000.00	.00	.00	.00	.00	.00
Total EXPENDITURES & REQUIREMENTS:		21,422.74	15,431.80	18,291.22	16,159.39	115,000.00	65,000.00	75,000.00
Net Total BUILDING RESERVE FUND:		7,637.68	13,622.20	10,762.78	12,894.61	85,846.00-	40,846.00-	50,846.00-

Account Number	Account Title	2016-17 Prior year 3 Actual	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Actual	2019-20 Current year Budget	2020-21 Future year Proposed Budget	2020-21 Future year ADOPTED
FIRE TRUCK LEVY RESERVE								
LOCAL OPTION TAX LEVY								
94-31-110	PRIOR YR TAXES	1,063.25	2,142.16	3,799.47	2,442.61	700.00	700.00	700.00
94-31-130	FIRE TRUCK LEVY	56,055.99	55,929.61	54,301.54	55,864.66	60,000.00	60,000.00	60,000.00
Total LOCAL OPTION TAX LEVY:		57,119.24	58,071.77	58,101.01	58,307.27	60,700.00	60,700.00	60,700.00
MISCELLANEOUS REVENUE								
94-36-100	INTEREST	12.79	2.31	2.45	1.80	.00	.00	.00
Total MISCELLANEOUS REVENUE:		12.79	2.31	2.45	1.80	.00	.00	.00
EXPENDITURES & REQUIREMENTS								
EXPENDITURE RESERVE								
94-40-315	EXPENDITURE RESERVE	.00	197,640.00	54,411.00	.00	30,000.00	30,000.00	30,000.00
Total EXPENDITURE RESERVE:		.00	197,640.00	54,411.00	.00	30,000.00	30,000.00	30,000.00
CAPITAL OUTLAY								
94-40-510	TENDER AND FIRE HALL	.00	.00	.00	323,703.47	.00	.00	.00
Total CAPITAL OUTLAY:		.00	.00	.00	323,703.47	.00	.00	.00
Total EXPENDITURES & REQUIREMENTS:		.00	197,640.00	54,411.00	323,703.47	30,000.00	30,000.00	30,000.00
Net Total FIRE TRUCK LEVY RESERVE:		57,132.03	139,565.92-	3,692.46	265,394.40-	30,700.00	30,700.00	30,700.00

Account Number	Account Title	2016-17 Prior year 3 Actual	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Actual	2019-20 Current year Budget	2020-21 Future year Proposed Budget	2020-21 Future year ADOPTED
PARKS RESERVE FUND								
MISCELLANEOUS REVENUE								
95-36-100	INTEREST	14.14	.00	.00	.00	5.00	5.00	5.00
95-36-110	MISC REVENUE	.00	.00	.00	46,536.22	.00	.00	.00
Total MISCELLANEOUS REVENUE:		14.14	.00	.00	46,536.22	5.00	5.00	5.00
TRANSFERS IN								
95-39-100	GENERAL FUND	5,000.00	.00	3,000.00	3,000.00	3,000.00	.00	.00
Total TRANSFERS IN:		5,000.00	.00	3,000.00	3,000.00	3,000.00	.00	.00
EXPENDITURES & REQUIREMENTS								
EXPENDITURE RESERVE								
95-40-315	EXPENDITURE RESERVE	.00	.00	.00	.00	5,000.00	5,000.00	5,000.00
Total EXPENDITURE RESERVE:		.00	.00	.00	.00	5,000.00	5,000.00	5,000.00
TRANSFERS OUT								
95-40-710	TRANS OUT TO GF PARK	.00	55,000.00	.00	.00	.00	.00	.00
Total TRANSFERS OUT:		.00	55,000.00	.00	.00	.00	.00	.00
Total EXPENDITURES & REQUIREMENTS:		.00	55,000.00	.00	.00	5,000.00	5,000.00	5,000.00
Net Total PARKS RESERVE FUND:		5,014.14	55,000.00-	3,000.00	49,536.22	1,995.00-	4,995.00-	4,995.00-

Account Number	Account Title	2016-17 Prior year 3 Actual	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Actual	2019-20 Current year Budget	2020-21 Future year Proposed Budget	2020-21 Future year ADOPTED
GENERAL FUND RESERVE								
MISCELLANEOUS REVENUE								
96-36-100	INTEREST	8.48	.00	.00	.00	5.00	5.00	5.00
Total MISCELLANEOUS REVENUE:		8.48	.00	.00	.00	5.00	5.00	5.00
TRANSFERS IN								
96-39-100	GENERAL FUND	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	.00	.00
Total TRANSFERS IN:		6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	.00	.00
EXPENDITURES & REQUIREMENTS								
EXPENDITURE RESERVE								
96-40-315	EXPENDITURE RESERVE	.00	.00	.00	.00	50,000.00	50,000.00	50,000.00
Total EXPENDITURE RESERVE:		.00	.00	.00	.00	50,000.00	50,000.00	50,000.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	.00	.00	50,000.00	50,000.00	50,000.00
Net Total GENERAL FUND RESERVE:		6,508.48	6,500.00	6,500.00	6,500.00	43,495.00-	49,995.00-	49,995.00-

Account Number	Account Title	2016-17 Prior year 3 Actual	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Actual	2019-20 Current year Budget	2020-21 Future year Proposed Budget	2020-21 Future year ADOPTED
WATER DEPOSITS RESERVE								
MISCELLANEOUS REVENUE								
97-36-100	INTEREST	47.10	.00	.00	.00	40.00	40.00	40.00
97-36-110	DEPOSITS RECEIVED	26,260.00	25,120.00	39,670.00	17,500.00	20,000.00	20,000.00	20,000.00
Total MISCELLANEOUS REVENUE:		26,307.10	25,120.00	39,670.00	17,500.00	20,040.00	20,040.00	20,040.00
EXPENDITURES & REQUIREMENTS								
MATERIALS AND SERVICES								
97-40-290	DEPOSITS REFUNDED	14,767.98	12,039.01	12,346.09	6,133.85	65,000.00	20,000.00	20,000.00
Total MATERIALS AND SERVICES:		14,767.98	12,039.01	12,346.09	6,133.85	65,000.00	20,000.00	20,000.00
EXPENDITURE RESERVE								
97-40-315	EXPENDITURE RESERVE	.00	.00	.00	.00	135,000.00	135,000.00	135,000.00
Total EXPENDITURE RESERVE:		.00	.00	.00	.00	135,000.00	135,000.00	135,000.00
Total EXPENDITURES & REQUIREMENTS:		14,767.98	12,039.01	12,346.09	6,133.85	200,000.00	155,000.00	155,000.00
Net Total WATER DEPOSITS RESERVE:		11,539.12	13,080.99	27,323.91	11,366.15	179,960.00-	134,960.00-	134,960.00-

Account Number	Account Title	2016-17 Prior year 3 Actual	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Actual	2019-20 Current year Budget	2020-21 Future year Proposed Budget	2020-21 Future year ADOPTED
STREETS/CULVERT REPAIR RESERVE								
MISCELLANEOUS REVENUE								
98-36-100	INTEREST	10.42	.00	.00	.00	5.00	5.00	5.00
98-36-110	STREETS RESERVE CHA	.00	.00	.00	.00	27,000.00	27,000.00	27,000.00
98-36-120	TRANS FROM STREETS	10,000.00	.00	5,000.00	5,000.00	5,000.00	.00	.00
Total MISCELLANEOUS REVENUE:		10,010.42	.00	5,000.00	5,000.00	32,005.00	27,005.00	27,005.00
EXPENDITURES & REQUIREMENTS								
EXPENDITURE RESERVE								
98-40-315	EXPENDITURE RESERVE	.00	.00	.00	.00	50,000.00	50,000.00	50,000.00
Total EXPENDITURE RESERVE:		.00	.00	.00	.00	50,000.00	50,000.00	50,000.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	.00	.00	50,000.00	50,000.00	50,000.00
Net Total STREETS/CULVERT REPAIR RESERVE:		10,010.42	.00	5,000.00	5,000.00	17,995.00-	22,995.00-	22,995.00-