

CITY OF GOLD BEACH
Adopted BUDGET
Fiscal Year 2017-2018

*Budget Committee Budget Hearing, April 24, & May 2, 2017
City Council Adoption, June 12, 2017*

BUDGET COMMITTEE

CITY COUNCIL

Melinda McVey
Larry Brennan
Becky Campbell
Doug Brand
Tamie Kaufman

CITIZEN MEMBERS

Sandra Vieira
Bob Derby
Dave Sanders
Candace Perryman
Vacant

Mayor Karl Popoff



29592 Ellensburg Avenue
Gold Beach, Oregon 97444
541.247.7029

www.goldbeachoregon.gov

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PUBLIC NOTICE

CITY OF GOLD BEACH & Gold Beach Urban Renewal Agency
BUDGET COMMITTEE MEETING
Monday, April 24, 2017 at 5:30 PM
Gold Beach City Hall Council Chambers, 29592 Ellensburg Ave

A public meeting of the Budget Committee of the City of Gold Beach, Curry County, State of Oregon, will be held at City Hall on the above referenced date to discuss the fiscal year July 1, 2017 through June 30, 2018, 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. Any person may appear at the hearing and discuss the proposed programs with the Budget Committee.

A copy of the proposed budget document may be inspected or obtained (at a cost of .25 per page) at City Hall on **Tuesday, April 18, 2017**. The proposed budgets will also be posted on the City's website: www.goldbeachoregon.gov

Jodi Fritts, Budget Officer

PUBLISH: www.goldbeachoregon.gov April 10, 2017
Curry Coastal Pilot: April 12, 2017

Affidavit of Publication

STATE OF OREGON, COUNTY OF CURRY

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

Curry Coastal Pilot

a daily newspaper of general circulation, published in the aforesaid county and state as defined by ORS 193.010 and ORS 193.020, that NO.71154389

Acct Name: CITY OF GOLD BEACH

Legal Description: PUBLIC NOTICE

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

Monday,

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

04/12/2017

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

Dated at Brookings, Oregon, this 2 day of May, 2017.

PUBLIC NOTICE
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BUDGET COMMITTEE MEETING
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Gold Beach City Hall Council Chambers, 29592 Ellensburg Ave

Gold Beach Urban Renewal Agency
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Chambers, 29592
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, April 18, 2017.
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eachoregon.gov

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Jodi Fritts, Budget Officer
Publish April 12, 2017
No. 71154389

Jessica Manion
Signature

By: Jessica Manion
Principal Clerk

Subscribed and sworn to before me this 2nd day of May, 2017

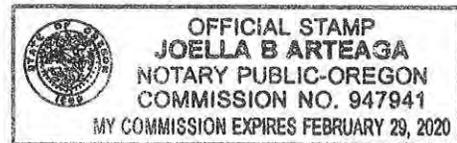
Joella B. Arteaga
Notary Public - Oregon

My commission expires: Feb 29 20

RECEIVED

MAY 05 2017

CITY OF GOLD BEACH



AFFIDAVIT OF PUBLICATION

Filed _____

By _____

From the Office of _____

Attorney for _____

No. _____

In the _____ Court of the

STATE OF OREGON
for the
COUNTY OF CURRY

Fiscal Year 2017-2018

Budget Message

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

"In any moment of decision, the best thing you can do is the right thing, the next best thing is the wrong thing, and the worst thing you can do is nothing."

Teddy Roosevelt

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
 - 2017 Salary Study 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

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.

BRIEF DESCRIPTION OF THE PROPOSED FINANCIAL POLICES FOR THE COMING YEAR

Ironically, it is the executive officer that prepares and delivers the Budget Message, but in our City the executive officer does not set policy—they only implement it. Perhaps other cities or districts are different? At any rate, as city administrator these are the policies I believe and that I expect my staff to follow:

- 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.
- Transparency in all transactions and reporting: we provide financial information as quickly and efficiently as possible when asked.
- We are not a “money making” 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 maximum the useful life of property and assets.

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, good or bad, from the prior year, and the reasons for those changes. I believe those explanations are driven by the policies I have listed above. If changes are proposed for revenue or fees, a detailed explanation is provided. I presented a proposal for possible public safety, streets, stormwater management, and parks user fees for consideration. Additionally, capital improvements to the Buffington Park playground were presented, as well as two large public works capital improvements. All of those items are specific policy decisions that must be made by the committee and council, with staff input, but not coercion.

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, good or bad, from the prior year, and the reasons for those changes. We discuss each fund individually and review the introductory sections prior to reviewing the proposed appropriations.

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EXPLAIN THE MAJOR CHANGES IN FINANCIAL POLICY

Again, it is not my role to set or change policy; I can only make suggestions, which I have. I believe that we will need to look at alternative/additional funding sources specifically for public safety, streets, and stormwater management if not this year, then next.

The City's tax base (approximately \$525K) funds only about 62% of the overall cost of Public Safety (this includes the Police Department, Muni Court, and Fire Department). The other 38% has to be absorbed by other General Fund revenue. The Muni Court fines fund approximately 20% of the overall Police budget. The Gold Beach-Wedderburn Rural Fire Protection contribution funds about 58% of the Fire Department budget (but they also constitute the larger portion of our service area as well).

The Street fund is solely funded by state Gas Tax dollars and they only allow us to "tread water," so to speak. The approximately \$130K we receive in gas tax doesn't allow for any major capital repairs—it only funds the annual maintenance. The repair to our section of Grizzly Mountain Road will exceed \$100K. We have no Streets Reserve Fund to tap for that cost so the fund will have to borrow from another fund—and pay it back with interest—in order to repair the slide.

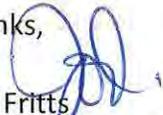
Stormwater management is typically a function of a roads maintenance department, but the gas tax revenue does reflect any contribution towards stormwater collection and conveyance, or the maintenance and repair of culverts and storm drains. And, as evidenced by the capital project to repair the Harlow Street culvert, these projects can quickly exceed \$100K. Again, without an additional source of revenue we will either not be able to maintain the storm system or we won't be able to fix any major failures.

I understand the reluctance to impose additional user fees on citizens, but the flip side is how do we maintain services and infrastructure? It's a tough nut to crack, and one that every small city faces. Being the folks that have to try and crack this, and other tough community nuts, is a lonely and often thankless job. I have a saying on my office wall from the TV show Parks & Rec that sums up public service:

You choose a thankless job; you can't be upset when nobody thanks you.

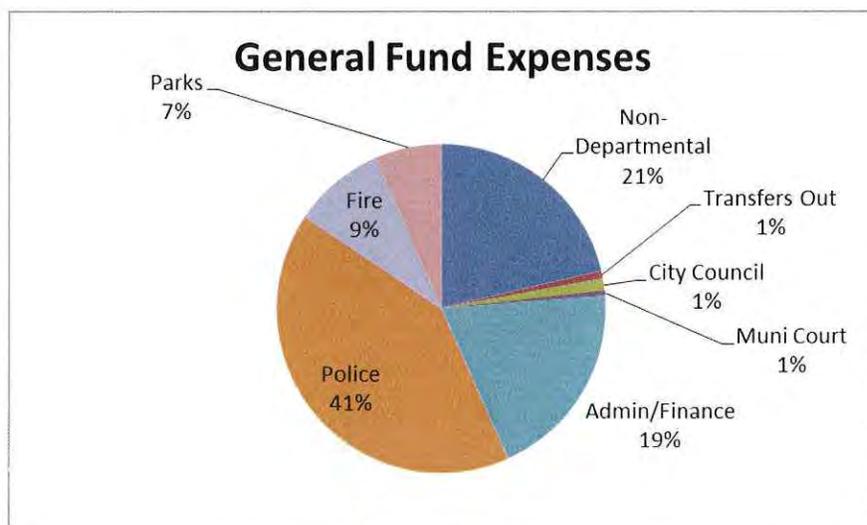
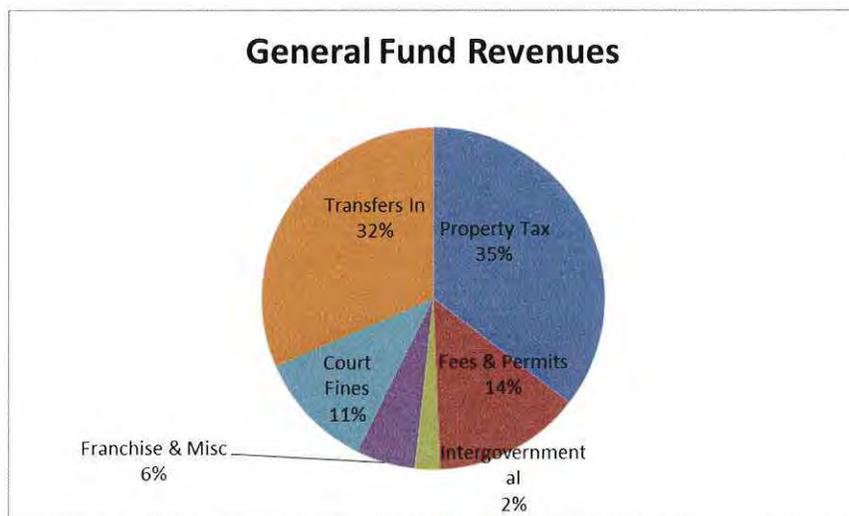
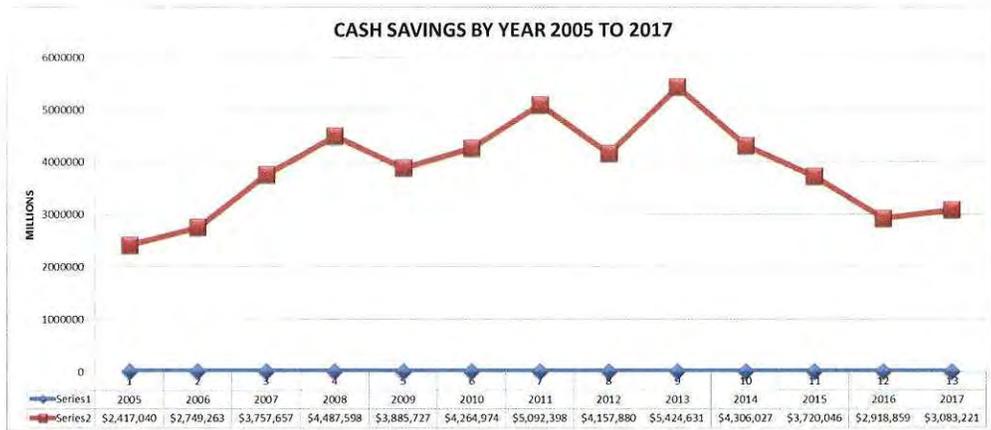
None of you are here for the great glory you garner in the community. You do it because you care about our little village, and I would like to thank each of you for your service and I appreciate all that you contribute to the success of our City.

Thanks,



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.

City of Gold Beach Strategic Plan

(formerly Business Plan)

January 2017

Goals & Objectives	Priority/Action Items	RP	Target Date	
GOAL 1: Achieve Fiscal Sustainability				
<ul style="list-style-type: none"> • Sufficient revenue to sustain City services at appropriate levels. • Provide competitive employee compensation. • Balanced revenue system that recognizes demands on City services by residents, businesses and visitors. • Stable, effective and accountable management. • Include sustainability considerations in purchasing decisions. • Encourage new private investment in the City. • Expedite implementation of approved development plans. 	a	<p>Maintain yearly contingency of at least 5% and an unappropriated ending fund balance of a minimum of 15% in the General Fund operating budget.</p> <p>* As of end of fiscal year 2016 the balance of the fund was: \$32,500</p> <p><i>*A General Fund Reserve Fund was established by the Council in 2011 to accrue the desired contingency.</i></p>	CA/CC	ONGOING
	b	<p>Establish fiscal and budget policies for the City.</p> <p><i>*Financial internal control policies were adopted by the Council in June 2014.</i></p> <p><i>*Formal budget policies have not been proposed yet.</i></p>	CA/CC	09/2010 03/2013
	c	<p>Maximize long-term debt repayments.</p> <p><i>All outstanding loans, besides wastewater debt, have been paid off either outright or as interfund loans to maximize savings interest returns.</i></p>	CA	06/2011 ONGOING
	d	<p>Improve and simplify financial reporting and monitoring.</p> <p>*We are currently in the process of moving to a cloud based hosted solution for our Caselle software to eliminate local equipment and IT needs. We expect to be fully online by the end of February.</p> <p>*In the fall of 2015 we went with an online bill pay service (sister company of Caselle) for utility and other City payments. This has increased staff productivity and been a good service to our customers who can now access their accounts at any time, not just to pay but also review their history.</p> <p><i>*In 2011 municipal financial management software was purchased and implemented to integrate utility billing, payroll, AP/AR,</i></p>	CA	09/2010 COMPLETED

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	<p><i>business license, and municipal court functions into one computing platform.</i></p>		
	<p>e</p> <p>Develop five-THREE year revenue/expenditure forecast.</p> <p><i>This is still an action item.</i></p> <p>*Will work on having this prepared by the 2017-2018 budget process</p>	CA	<p>12/2010</p> <p>03/2013</p> <p>03/2016</p>
	<p>f</p> <p>BI-Annually review System Development Charges and update as needed.</p> <p>*Now that we have completed the Water Master Plan, Water Rate Study, and Water Rate Update we should consider attacking this item.</p> <p><i>*2015 was to have been first review year. We are in the process of completing an updated Water Master Plan and water rate study. The SDC charges will be reviewed when the water rate study is completed in spring 2016.</i></p>	CA/PWS	<p>April annually</p> <p>ODD YEARS</p>
	<p>g</p> <p>Review and update all fees annually.</p> <p>*We updated fees and muni court fines February 2016</p> <p><i>*Utility fees are reviewed and updated annually. Other fees have been reviewed annually since 2012. Municipal court fines will be reviewed in fall 2015</i></p>	CA	<p>April annually</p>
	<p>h</p> <p>Aggressively pursue grant funding.</p> <p><i>Staff continually looks for grant funding for priority projects identified by the Council.</i></p>	CA	ONGOING
	<p>i</p> <p>Undertake comprehensive compensation and classification review and update City salary schedule.</p> <p>*We just received notification from Teamsters that contract negotiations have been opened for the represented members of the GBPD.</p>	CA	<p>11/2010</p> <p>Reviewed with Teamsters contract— next review 2017</p>

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	<p>Our City Salary schedule is scheduled to be updated at the same time as the Teamsters to stay in sync. An updated salary schedule will be presented at budget time.</p> <p><i>* The Council made the policy decision to update the schedule at the same time the Teamsters contract is up for review. The most current review was completed in 2014. The next review is schedule for 2017</i></p> <p><i>*The first compensation and classification review and salary schedule update since 1997 was completed in 2011.</i></p>		
	<p>Seek alternative energy solutions for City operations.</p> <p><i>This is an ongoing process.</i></p>	CA/PWS	ONGOING
GOAL 2: Enhance Quality of Life in Gold Beach			
<ul style="list-style-type: none"> • Enhance opportunities for social interaction among citizens of the community. • Encourage the development of recreational activities and community events that benefit all ages. • Promote and assist in developing educational opportunities. 	<p>Pursue formation of a parks and recreation district.</p> <p>*We have not discussed this in a long time.</p> <p><i>*The Council made the determination to table this matter until the economy fully recovers from the recession since other funding issues such as County law enforcement and schools take higher priority.</i></p> <p>Pursue development of a community garden.</p> <p>*Another community garden is attempting to be established at Buffington Park. We have been supporting those efforts.</p> <p><i>*Initially a community garden was established on property adjacent to the Presbyterian Church on Hillcrest. The Council provided free water service to the garden. Interest waned and the garden gradually went away due to lack of interest. Another community garden was established at Buffington Park in 2015.</i></p>	<p>CC</p> <p>CA/CC</p>	<p>07/2010-05/2011 REVISIT</p> <p>07/2010-05/2011 ONGOING</p>

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	<p>Develop community vision and mission statement.</p> <p>*We have not revisited this in a while, but the current statement still feels very relevant.</p> <p><i>*A community vision and mission statement was adopted in 2011. The statement is posted at city hall, on the Council dais, on the City letterhead and website. The statement will be revisited in 2015.</i></p>	CC	08/2010 REVISIT 2015
	<p>Pursue opportunities to enhance education outreach and workforce/VOCATIONAL training programs for Gold Beach residents.</p> <p>*This is a topic at a lot of meetings I attend. Curry Public Library has made some exciting plans and progress towards helping improve STEAM (Science, Technology, Engineering, Art and Math) for local kids. If we can support those efforts that would be a great community collaboration.</p> <p><i>*This is an ongoing effort and tough nut to crack.</i></p>	CA	ONGOING
	<p>Provide community events and activity schedule</p> <p><i>An integrated community events and activity calendar is kept up to date by the Visitor Center staff and posted on the City and Visitor Center websites. Events are listed on the two city facebook pages as they come up.</i></p>	CA	07/2010 ONGOING
	<p>Update and maintain park facilities</p> <p>*We had Leathers & Associates come back this past fall for a 20 year (1996!) check-in on Kid Kastle. They said the playground has been "well cared for over the years" but their overall assessment is the structure is in MEDIUM condition. 20 years</p>	PWS	ONGOING

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	<p>is the expected life span of these structures and we are now moving into year 21. We have safety and ADA issues that will be addressed at budget time.</p> <p><i>*This in an ongoing effort. A Parks Master Plan would be a good tool if we could find funding to develop one.</i></p>		
GOAL 3: Improve Internal Systems			
<ul style="list-style-type: none"> • Positive workplace environment and employee morale. • Assure internal consistency and efficiency. • Excellent customer service. 	<p>a</p> <p>Conduct quarterly workshops AS PART OF REGULAR COUNCIL MEETINGS to review progress on goals.</p> <p>*The CA has not stuck to this schedule but for 2017 and going forward we will.</p> <p><i>SCHEDULE</i> <i>JANUARY: Review Goals 1 & 2</i> <i>APRIL: Review Goals 3 & 4</i> <i>JULY: Review Goals 5 & 6</i> <i>SEPTEMBER: Review Goals 7 & 8</i></p>	CA/CC	10/2010 ONGOING
	<p>b</p> <p>Review and update administrative policies and procedures.</p> <p>*We are due to review these this spring along with the Teamsters contract and bi-annual salary study.</p> <p><i>* Now up to date, the policies and procedures will be reviewed at the same time as the Teamsters and Salary Study. Next review is scheduled for 2017.</i> <i>*Complete review was initially accomplished in 2012.</i></p>	CA/CC	09/2010 EVERY 3 RD YEAR 2017
	<p>c</p> <p>Review and update personnel policies and procedures.</p> <p>*We are due to review these this spring along with the Teamsters contract and bi-annual salary study. Staff has a file of proposed updates/cleanups that we have been collecting.</p> <p><i>*Now up to date, the policies and procedures will be reviewed at the same time as the Teamsters and Salary Study.</i></p>	CA/CC	08/2010 EVERY 3 RD YEAR 2017

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	<p><i>Next review is scheduled for 2017.</i> <i>*Complete review was initially accomplished in 2011.</i></p>		
	<p>d</p> <p>Complete public works standards and specifications for new plant.</p> <p><i>This was completed with the new plant in 2014.</i></p>	PWS	09/2010 ONGOING
	<p>e</p> <p>Regularly review and update organizational chart.</p> <p><i>This is an ongoing effort but always updated during the annual budget process.</i></p>	CA	ONGOING
	<p>f</p> <p>Review and update Municipal Code.</p> <p>*We have made several changes to the City Code in the past 2 years and most recently to the zoning ordinance. Staff goal for 2017 is to codify the zoning ordinance changes into the larger City Code so that it's One-Stop Shopping for all our City Codes.</p> <p><i>*This is an ongoing effort. Major review and revisions were completed in 2012.</i></p>	CC	ONGOING
	<p>g</p> <p>Integrate infrastructure data into GIS.</p> <p>*WE HAVE AN AWESOME NEW GIS THAT WENT ONLINE ABOUT 2 WEEKS AGO!</p> <p><i>*This has been hampered because the GIS data resides at the County. The future of the enterprise GIS is uncertain.</i></p>	PWS/FC/PC	06/2011 ONGOING
	<p>h</p> <p>Computerize, catalog and backup City records</p> <p>*Staff goal for 2017 is to dedicate front office staff time to scanning our older city files, such as planning files and easements/deeds so that they are not only more accessible to staff, but also to the public.</p> <p><i>*This is an ongoing process. Currently all Council minutes from 2005 to present have</i></p>	CA	06/2011 ONGOING

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	<p><i>been scanned and cataloged. Since 2011 all Council packets are in digital format. Other City records, such as ordinances, resolutions, and proclamations, are in the process of being scanned and cataloged</i></p>		
	<p style="text-align: center;">Improve internal control policies and procedures.</p> <p>*As much as possible in a 3.5 person office we have segregated the various financial duties so that not one person is doing all steps. The CA has slowly been shedding bookkeeping duties to other front office staff. Goal is to have it where all but the GL stuff is performed by other staff.</p> <p><i>*Financial internal control policies were adopted in 2014. The Administration and Finance Office staff are all now crossed trained for each financial function and financial duties are segregated as much as possible for a small office.</i></p>	CA	10/2010 ONGOING
	<p style="text-align: center;">Provide for efficient, timely and thorough audits</p> <p>*We are behind on the 2015-2016 audit-- but it is scheduled. This is partly because of changes in audit law requirements, new auditors, and partly because of CA portion of the bookkeeping duties. The field work is scheduled for February.</p> <p><i>*The City has an annual audit performed by an outside auditing firm.</i></p>	CA	09/2010 ONGOING
GOAL 4: A Safe Community			
<ul style="list-style-type: none"> • Complete approved capital projects in a timely and cost efficient manner. • Provide infrastructure to support economic 	<p style="text-align: center;">Provide minimum 24/7 20/7 police coverage</p> <p><i>It was determined that it is financially impossible for a city our size to have 24/7 police coverage. When the PD is fully staffed the officers work 2, 10 hour shifts which provides 20/7 coverage.</i></p>	PC	07/2013 ONGOING

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growth.	b Provide for a community shelter as part of a multi-use community center <i>This is an ongoing discussion, most recently with the library district as a possible partner.</i>	CA	07/2015 ONGOING
	c Acquire and install emergency power generators. <i>Emergency backup generators have been installed at both the water and wastewater treatment plants.</i>	PWS/CA	05/2011 2014 completed
	d Develop/update emergency plans & procedures <i>The most recent update to the emergency plan was completed in 2014 but this is an ongoing process.</i>	CA	07/2010 ONGOING
	e Update and adopt hazard mitigation plan. <i>The most recent update was completed in 2012 but this is an ongoing process.</i>	CA/ CC	09/2010 ONGOING
	f Pursue streets/highway safety project funding. <i>The City applies for grant funding as often as possible through ODOT.</i>	CA/PWS	07/2010 ONGOING
	g Pursue funding for bicycle/pedestrian improvements. *Now that we are FINALLY receiving UR dollars we can start pursuing funding for the beach loop walk designated in the UR Plan. <i>*The 3rd Street Sidewalk completed in 2014 was partially funded by ODOT. The next large bike/ped project is the path proposed through the Port and behind the Airport identified in the Urban Renewal Plan.</i>	CA/PWS	07/2010 ONGOING

City of Gold Beach Strategic Plan

(formerly Business Plan)

January 2017

Goals & Objectives

Priority/Action Items

RP

Target Date

GOAL 5: Complete Capital Projects and Identify Future Capital Needs				
<ul style="list-style-type: none"> • Complete approved capital projects in a timely and cost efficient manner. • Provide infrastructure to support economic growth. 	a	<p style="text-align: center;">Complete new sewer plant</p> <p><i>Completed in 2014!</i></p>	PWS/CA	03/2013 Completed
	b	<p style="text-align: center;">Evaluate and identify water projects.</p> <p>*In 2016 we adopted the Water Master Plan, completed and adopted the first ever Water Rate Study, and we have identified long-term capital projects for Water. We hope to schedule a One-Stop Meeting with the lenders this spring to start the long process of completing those capital projects.</p> <p><i>*An updated Water Master Plan is completed in draft form at this time and will be presented to the Council before the end of 2015.</i></p>	PWS	06/2011 2015
	c	<p style="text-align: center;">Complete funding and construction of 3rd street sidewalks</p> <p><i>Completed in 2014!</i></p>	CA/PWS	11/2011 Completed
	d	<p style="text-align: center;">Evaluate possibility of relocating city facilities</p> <p>*We haven't talked about this in a long time but we should probably discuss the possibility of a structure on the east side of the park again. Fire Chief Krieger has some interesting ideas about possible facilities at this location.</p> <p><i>*The CA will pursue grant funding through DLCD as it relates to Natural Hazards mitigation to help develop a future plan for relocation of facilities.</i></p>	CA/CC	07/2011 ONGOING
	e	<p style="text-align: center;">Complete pavement management analysis.</p> <p>*Now that wastewater is updated, and water is all but funded we should talk about this. PWS Newdall has had preliminary discussion with our engineers on time and cost.</p>	PWS	07/2011 CHECK

City of Gold Beach Strategic Plan

(formerly Business Plan)

January 2017

Goals & Objectives	Priority/Action Items	RP	Target Date
	<p><i>*This action item has received lower priority due to wastewater and water master planning.</i></p>		
	<p>Improve project readiness to take advantage of federal/state funding opportunities</p> <p>*We are ready for a One-Stop on the Water Projects.</p> <p><i>*The Water Master Plan is one of the ways we can improve project readiness. Sewer, with the completion of the new plant and replacement of key pump stations, is currently in good shape.</i></p>	CA/PWS	ONGOING
GOAL 6: Influence Economic Growth			
<ul style="list-style-type: none"> • Establish development policies and public improvements/standards that recognize economic trends. • Secure needed resources. • Establish policy that City is pro-growth. 	<p>a</p> <p style="text-align: center;">Study annexation pros and cons</p> <p>*Now that we have a 21st GIS system FINALLY, Councilor Kaufman and the CA can get back on this issue. Do we want to put a priority on a timeline?</p> <p><i>*Councilor Tamie Kaufman completed and presented an initial study of the possibility of annexing a portion of Wedderburn. The Council has tasked the CA and Councilor Kaufman with further study of this topic.</i></p>	CC	01/2011 SUMMER 2012 Summer 2016
	<p>b</p> <p style="text-align: center;">Pursue development of an urban renewal district.</p> <p>*We are FINALLY getting \$\$ as of November!</p> <p><i>*The Council adopted an urban renewal district and plan in 2013.</i></p>	CC	09/2010 COMPLETED
	<p>c</p> <p style="text-align: center;">Participate in regional economic development activities; develop strategic partners.</p> <p><i>This is an essential function of the CA job duties.</i></p>	CA	ONGOING

City of Gold Beach Strategic Plan

(formerly Business Plan)

January 2017

Goals & Objectives	Priority/Action Items	RP	Target Date
	<p>d</p> <p style="text-align: center;">Develop and regularly review/update infrastructure master plans and development standards.</p> <p>*We are officially up to date on water and sewer but we need to address streets and stormwater now.</p> <p><i>*The updated Water Master Plan will be presented to the Council in fall 2015.</i></p>	PWS/CA	07/2011 ONGOING
	<p>e</p> <p style="text-align: center;">Develop plan for addressing downtown parking needs. TASK TO PLANNING COMMISSION</p> <p>*This was an issue for just one former PC member. Is this a concern for the Council? Staff rarely has parking questions/issues come up in the front office. When we do, it is street parking in residential areas.</p>	CA/ PLANNING COMM	05/2011 ONGOING
GOAL 7: Effective Intergovernmental Relations			
	<p>a</p> <p style="text-align: center;">Participate in intergovernmental agencies and initiatives that further the City's goals.</p> <p>*The City in the past 2 years specifically has actively sought ways to partner and enter into IGAs with neighboring jurisdictions to further our goals and assist our mutual citizens. We are currently negotiating 2 (well, negotiating 1 and sparring on the other) and 1 mutual aid agreement with Curry County. We also have good relationships with the cities of Port Orford and Brookings, and have called upon as well as assisted them on shared issues.</p> <p><i>*City executive staff and elected officials actively participate with other departments and agencies to further their goals and those of the City.</i></p>	CA/CC	ONGOING

City of Gold Beach Strategic Plan

(formerly Business Plan)

January 2017

Goals & Objectives	Priority/Action Items	RP	Target Date
	<p>b</p> <p>Develop strategic partners, public and private.</p> <p>*All City executive staff works diligently to develop partnerships to assist the City and the partners we seek. We all feel that helping others only helps us.</p> <p><i>*City executive staff and the elected official actively pursue strategic partners</i></p>	CA/CC	ONGOING
	<p>c</p> <p>Improve relations with the Fair Board, County and Port District and participate in joint activities with Port Orford and Brookings</p> <p>*The Council (in a bold move!) voted to increase the room tax in July by 1% and 100% of those funds will go to maintenance at the fairgrounds. We still need to have the Fair Board develop a building maintenance triage plan and a capital improvement plan. The Council needs to formally adopt a policy/policies on how the projects will be prioritized.</p> <p>*See above also.</p> <p><i>*City executive staff and elected officials have actively worked on improving relations with these key strategic partners and will continue to do so.</i></p>	CA/CC	ONGOING
GOAL 8: Update City Planning			
<ul style="list-style-type: none"> Become more proactive in planning activities 	<p>a</p> <p>Update the current city sign code and incorporate it into the zoning ordinance</p> <p>*Staff has done nothing with this the past year. Again, this was one PC member's pet project. We have not had any requests to change our current code...ever. But if this is a Council priority staff will get back to it.</p> <p><i>*From 2011-2013 the Planning Commission worked on a total re-write of the current sign code. The Council reviewed the proposed code and held a workshop in spring 2015 with little citizen involvement.</i></p>	CA/CC	<p>05/2011</p> <p>12/2012</p> <p>09/2016</p>

City of Gold Beach Strategic Plan

(formerly Business Plan)

January 2017

Goals & Objectives	Priority/Action Items	RP	Target Date
	<p><i>The consensus was to start over with a simpler code from a similarly sized city. The CA will research and present 3 options to the Council for their review.</i></p>		
b	<p>Develop general zoning standards for “hot button” topics such as:</p> <ul style="list-style-type: none"> • Homeless shelters • Wind turbines • No pornography near schools • Credit for on-street parking and parking in general • Viewscape/viewshed protection standards • Height limits – generally • Maximum/minimum setbacks in commercial and high density residential zones • Affordable housing <p>*Affordable housing has been a regional topic for the past 2 years specifically. City staff will continue to work with regional efforts. We did approve provisions for tiny houses and accessory dwellings units which will go into effect next week so hopefully that will help. The provisions for ADUs can help not just housing but also the economy by offering an income source for owners.</p> <p><i>*Consensus was affordable housing was the most urgent issue especially since the hospital construction is now underway.</i></p>	ASD/CC	03/2012 2016
c	<p>Investigate the ODOT Safe Routes to School program for possible grant opportunities for the library sidewalk and other pedestrian/bike path projects.</p> <p><i>The library sidewalk was finished in 2014! Next focus will be bike/path identified in the Urban Renewal plan.</i></p>	CA	11/2010 ONGOING

City of Gold Beach Strategic Plan

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January 2017

Goals & Objectives	Priority/Action Items	RP	Target Date
	<p>d</p> <p>Update the land division code</p> <p>*We need to see if maybe we can find an intern or a RARE/Americorps person to assist with this. We just don't have the staff to devote to it.</p> <p><i>*This needs a complete revision not just an update.</i></p>	CA/CC	06/2012 06/2013 2017
	<p>e</p> <p>Formulate site review/site design standards for building permit and land use applications. This would include landscaping requirements OPEN SPACE OPTIONS.</p>	CA/CC	07/2011 06/2013 2016
	<p>f</p> <p>Triage the current Comprehensive Plan and begin the process of updating the chapters (current comp plan circa 1984).</p> <p>*See Above.</p> <p><i>*Pursue funding through DLCD or other sources to completely re-write the plan with a focus on resiliency throughout each chapter and goal.</i></p>	CA/CC	01/2011 FINAL PRODUCT ADOPTION 2017

JUNE 2017 FINAL 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 CLOSE & COMBINE WITH SEWER UTILITY	65-WWTP Improvement Fund CLOSED FY1617	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-Culvert Replacement Reserve Fund		
Beginning Fund Balance	340,000	58,000	5,000	42,000	5,000		72,756	0	159,000	200,000	420,000	90,000	5,000	22,283	1,590,000	10,000	104,274	66,246	166,268	59,995	39,050	206,500	50,047	3,711,419	Beginning Fund Balance		
Revenues	1,014,720	133,450	301,000	57,000	20,000	0	0	FUND	116,050	587,200	426,100	55,000	0	0	405,400	0	25	100	60,700	5	5	15,040	5	3,191,800	Revenues		
Trans In Other Funds	461,194	110,000	0	0	0	0	0	CLOSED	0	40,000	72,757	18,054	18,000	1,000	95,726	20,000	6,000	29,154	0	0	6,500	0	0	878,385	Trans In Other Funds		
Total Resources	1,815,914	301,450	306,000	99,000	25,000	0	72,756	0	275,050	827,200	918,857	163,054	23,000	23,283	2,091,126	30,000	110,299	95,500	226,968	60,000	45,555	221,540	50,052	7,781,604	Total Resources		
Personnel	957,595	45,650	130,150	0	0	0	0		0	241,200	222,100	0	0	0	0	0	0	0	0	0	0	0	0	0	1,596,695	Personnel	
Materials & Services	625,500	68,050	134,500	57,000	0	0	0		0	283,800	188,300	0	1,000	2,420	150,000	30,000	7,500	27,500	0	0	0	10,000	0	1,585,570	Materials & Services		
Capital Outlay	55,000	110,000	0	0	0	0			0	40,000	80,000	0	0	0	0	0	0	0	0	0	0	0	0	0	285,000	Capital Outlay	
Debt Services	12,166	29,000	0	0	0	0	0		90,268	0	0	0	0	0	501,000	0	0	0	0	0	0	0	0	0	632,434	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	12,500	24,660	5,000	0	20,000	0	72,756		9,730	181,614	197,190	40,000	0	0	110,000	0	0	13,000	0	55,000	0	0	0	0	741,450	Transfers Out Other Funds	
Total Expenditures	1,662,761	277,360	269,650	57,000	20,000	0	72,756	0	99,998	746,614	687,590	40,000	1,000	2,420	761,000	30,000	7,500	40,500	0	55,000	0	10,000	0	4,841,149	Total Expenditures		
Contingency & Reserves	40,000	8,961	10,000	37,000	0	0	0	0	10,000	50,000	50,000	0	14,000	0	800,000	0	100,000	50,000	5,000	5,000	39,000	0	10,000	1,228,961	Contingency & Reserves		
Ending Fund Balance	113,153	15,129	26,350	5,000	5,000	0	0	0	165,052	30,586	181,267	123,054	8,000	20,863	530,126	0	2,799	5,000	221,968	0	6,555	211,540	40,052	1,711,494	Ending Fund Balance		
Total Expenditures & Contingencies	1,815,914	301,450	306,000	99,000	25,000	0	72,756	0	275,050	827,200	918,857	163,054	23,000	23,283	2,091,126	30,000	110,299	95,500	226,968	60,000	45,555	221,540	50,052	7,781,604	Total Expenditures & Contingencies		

NON-DEPARTMENTAL INDIRECT COST TRANSFERS General Fund		Total	General		Street Tax		Hwy 101 Sewer		Water Utility		Sewer Utility	
			%	\$	%	\$	%	\$	%	\$	%	\$
10-40-220	Insurance/Bonding	96,000	25%	24,000	4.0%	3,840	0.0%	0	27.0%	25,920	44.0%	42,240
10-40-225	PERS UAL	40,000	66%	26,284	2.8%	1,120	0.0%	0	17.1%	6,856	14.3%	5,712
10-40-241	IT/Software Services	45,000	42%	18,900	4.0%	1,800	2.0%	900	26.0%	11,700	26.0%	11,700
10-40-242	Postage	10,000	25%	2,500	1.0%	100	4.0%	400	35.0%	3,500	35.0%	3,500
10-40-246	Dispatch Services	41,000	98%	40,180	0.0%	0	0.0%	0	1.0%	410	1.0%	410
10-40-255	Bank Fees	5,000	42%	2,100	4.0%	200	2.0%	100	26.0%	1,300	26.0%	1,300
10-40-260	Legal Services	40,000	63%	25,200	2.0%	800	0.0%	0	15.0%	6,000	20.0%	8,000
10-40-262	Audit Services	40,000	42%	16,800	4.0%	1,600	2.0%	800	28.0%	11,200	24.0%	9,600
10-40-270	Electricity City Hall	9,000	42%	3,780	4.0%	360	2.0%	180	26.0%	2,340	26.0%	2,340
10-40-272	Dues & Memberships	3,500	48%	1,680	4.0%	140	0.0%	0	24.0%	840	24.0%	840
10-40-275	Solid Waste City Hall	3,500	100%	3,500	0.0%	0	0.0%	0	0.0%	0	0.0%	0
10-40-280	Phone & Internet	23,000	40%	9,200	4.0%	920	2.0%	460	27.0%	6,210	27.0%	6,210
	Administration & Finance	325,600	36%	117,216	4.0%	13,024	2.0%	6,512	29.0%	94,424	29.0%	94,424
	City Council	18,900	42%	7,938	4.0%	756	2.0%	378	26.0%	4,914	26.0%	4,914
	Total	700,500		299,278		24,660		9,730		175,614		191,190

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

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, postage, audit, legal and City Management. Administration & Finance provides administrative staff support which provide services such as accounts payable, cash receipting, bookkeeping, payroll, utility billing and planning. The City Administrator is also part of this department.

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

POSITION	FTE	SALARY
ADMINISTRATION & FINANCE		
City Administrator (JF)	1.00	\$68,000
Admin Asst/Finance Clerk AP (MB)	1.00	\$37,100
Admin Asst/Finance Clerk UM (KH)	1.00	\$33,200
AA/FC floater	1.00	\$31,000
AA/FC Support (DC)	0.50	\$15,700
TOTAL	4.50	\$185,000

POLICE		
Chief (DA)	1.00	\$73,000
Sergeant (TW)	1.00	\$64,500
Sr Patrol Officer (CK)	1.00	\$53,000
Patrol Officer (VH)	1.00	\$50,500
Patrol Officer (GS)	1.00	\$45,000
Patrol Officer (CA)	1.00	\$45,000
DME/Office Manager (GW)	1.00	\$50,200
TOTAL	7.00	\$381,200

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

FIRE		
Chief (TK)	0.25	\$15,000
Assistant Chief (ZA)	0.25	\$8,500
TOTAL	0.50	\$23,500

WATER		
PW Superintendent (WN)	0.50	\$33,300
PW Lead Operator/Worker (DS)	0.50	\$24,000
PW Operator/Worker (EP)	0.50	\$21,100
PW Operator/Worker (TB)	1.00	\$39,500
PW Operator/Worker (JS)	0.50	\$19,800
TOTAL	3.00	\$137,700

SEWER		
PW Superintendent (WN)	0.50	\$33,300
PW Assistant Super (RN)	1.00	\$55,900
PW Operator/Worker (EP)	0.50	\$21,100
PW Operator/Worker (JS)	0.50	\$19,800
TOTAL	2.50	\$130,100

STREETS		
PW Lead Operator/Worker (DS)	0.50	\$24,000
TOTAL	0.50	\$24,000

VISITOR CENTER		
VC Director (DB)	1.00	\$39,800
VC Staff (NF/LE/RH/TH)	2.25	\$59,000
TOTAL	3.25	\$98,800

	FTE	Salary
Total General Fund Personnel	12.06	\$594,200
Total Public Works Personnel	6.00	\$291,800
Total Visitor Center Staff	3.25	\$98,800
Total City Personnel	21.31	\$984,800

SPRING 2017 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 2014.

Salary study prepared April 2017 utilizing the following: 2016 OMLIS (state) employment wage data for Southwestern Oregon (Coos, Curry, & Douglas counties) and Rogue Valley (Jackson & Josephine counties); and Curry County salary data; and comparison of the following comparably sized cities: Bandon, Columbia City, Coquille, Creswell, Culver, Dayton, Mt Angel, North Plains, Reedsport, & Veneta.

ADOPTED FY 17-18 THROUGH FY 19-20 SALARY SCHEDULE

POSITION		STEP				
BUSINESS OFFICE & VISITOR CENTER		1	2	3	4	5
ADMINISTRATIVE ASSISTANT/FINANCE CLERK <i>Accounts Payable/Receivable, Utilities, Payroll, & Muni Court</i>	current	\$ 14.26	\$ 14.55	\$ 14.98	\$ 15.58	\$ 16.36
	PROPOSED	\$ 15.07	\$ 15.93	\$ 16.82	\$ 17.79	\$ 18.73
OFFICE SUPPORT/VISITOR CENTER SPECIALIST	current	\$ 11.23	\$ 11.45	\$ 11.80	\$ 12.27	\$ 12.88
	PROPOSED	\$ 12.18	\$ 12.77	\$ 13.37	\$ 14.13	\$ 14.91
VISITOR CENTER & TOURISM DIRECTOR	current	\$ 17.48	\$ 17.83	\$ 18.36	\$ 19.10	\$ 20.05
	PROPOSED	\$ 17.53	\$ 19.11	\$ 20.72	\$ 22.75	\$ 24.82
PUBLIC WORKS		1	2	3	4	5
PUBLIC WORKS OPERATOR/LABORER	current	\$ 17.09	\$ 17.43	\$ 17.95	\$ 18.67	\$ 19.61
	PROPOSED	\$ 16.94	\$ 17.97	\$ 19.01	\$ 20.23	\$ 21.49
PW LEAD OPERATOR/LABORER	current	\$ 18.27	\$ 18.64	\$ 19.19	\$ 19.96	\$ 20.96
	PROPOSED	\$ 18.13	\$ 19.23	\$ 20.34	\$ 21.65	\$ 22.99
ASSISTANT PW SUPERINTENDENT	current	\$ 23.42	\$ 23.89	\$ 24.60	\$ 25.59	\$ 26.87
	PROPOSED	\$ 23.86	\$ 25.33	\$ 26.83	\$ 28.88	\$ 30.96
PUBLIC WORKS SUPERINTENDENT	current	\$4,436	\$4,525	\$4,660	\$4,847	\$5,089
	PROPOSED	\$4,592	\$4,899	\$5,215	\$5,545	\$5,880

POLICE DEPARTMENT TEAMSTERS CONTRACT		EFFECTIVE DATES: JULY 1, 2017 THRU JUNE 30, 2020					
		1	2	3	4	5	6
OFFICER		\$ 18.48	\$ 19.40	\$ 20.37	\$ 21.39	\$ 22.46	\$ 23.58
	PROPOSED	\$ 20.20	\$ 21.54	\$ 22.81	\$ 24.24	\$ 25.58	\$ 26.98
DME/OFFICE MANGER		\$ 18.27	\$ 19.19	\$ 20.15	\$ 21.16	\$ 22.23	\$ 23.33
	PROPOSED	\$ 18.01	\$ 19.41	\$ 20.84	\$ 22.46	\$ 24.10	\$ 26.01
SERGEANT		\$ 22.67	\$ 23.80	\$ 24.99	\$ 26.24	\$ 27.55	\$ 28.93
	PROPOSED	\$ 25.58	\$ 27.16	\$ 28.74	\$ 30.23	\$ 31.72	\$ 33.39

2.5% ON BASE FOR INTERMEDIATE CERTIFICATE

2.5% ON BASE FOR ADVACED CERTIFICATE

For PD: SW Oregon, Rogue Valley, Curry County, & the cities of: Amity, Bandon, Burns, Columbia City, Coquille, Mt Angel, Myrtle Creek, & Rogue River

A public meeting of the Gold Beach City Council will be held on June 12, 2017, at 6:30PM at the Gold Beach Council Chambers at City Hall, 29592 Ellensburg Ave, Gold Beach, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2017 as approved by the City of Gold Beach Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at City Hall, between the hours of 8:00 a.m. and 5:00 p.m. or online 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.

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

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Adopted Amount 2015-2016	Adopted Budget This Year 2016-2017	Approved Budget Next Year 2017-2018
Beginning Fund Balance/Net Working Capital	3,990,967	2,885,883	3,721,869
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	2,081,304	2,518,548	2,631,800
Federal, State and all Other Grants, Gifts, Allocations and Donations	1,389,294	169,500	35,000
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	1,068,396	1,275,290	878,385
All Other Resources Except Current Year Property Taxes	0	0	0
Current Year Property Taxes Estimated to be Received	510,000	520,000	525,000
Total Resources	9,039,961	7,369,221	7,792,054

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	1,431,945	1,472,845	1,596,695
Materials and Services	1,362,550	1,432,850	1,585,570
Capital Outlay	1,856,000	150,000	285,000
Debt Service	620,268	620,268	659,234
Interfund Transfers	1,068,396	1,289,124	741,450
Contingencies	2,021,612	1,701,330	1,228,961
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	679,190	702,805	1,695,144
Total Requirements	9,039,961	7,369,222	7,792,054

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	282,800	289,600	294,100
FTE	4.50	4.50	4.50
Municipal Court	8,095	12,545	4,995
FTE	0.06	0.06	0.06
Police Department	557,100	579,350	615,300
FTE	7.00	7.00	7.00
Fire Department	39,300	35,800	43,200
FTE	0.50	0.50	0.50
Streets	41,300	42,000	45,650
FTE	0.50	0.50	0.50
Visitor Center	88,850	90,800	130,150
FTE	2.60	2.60	3.25
Water Utility	215,300	222,300	241,200
FTE	3.00	3.00	3.00
Sewer Utility	199,200	204,900	222,100
FTE	2.50	2.50	2.50
Total Requirements	1,431,945	1,477,295	1,596,695
Total FTE	20.66	20.66	21.31

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *
 No significant changes from prior year. Minor changes within funds that are explained in full budget document and individual fund sheets. Copy of full budget available on City website: www.goldbeachoregon.gov

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2015-2016	Rate or Amount Imposed This Year 2016-2017	Rate or Amount Approved Next Year 2017-2018
Permanent Rate Levy (rate limit 2.336 per \$1,000)	2.336	2.336	2.336
Local Option Levy	60,000	60,000	60,000
Levy For General Obligation Bonds	0	0	0

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$8,844,590	\$0
Total		

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

FORM LB-50 2017-2018

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 District name has the responsibility and authority to place the following property tax, fee, charge, or assessment

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

<u>29592 Ellensburg Ave</u> <small>Mailing address of district</small>	<u>Gold Beach</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97444</u> <small>ZIP code</small>	<u>June 13, 2017</u> <small>Date submitted</small>
<u>Jodi Fritts</u> <small>Contact person</small>	<u>City Administrator</u> <small>Title</small>	<u>541-247-7029</u> <small>Daytime telephone number</small>	<u>jfritts@goldbeachoregon.gov</u> <small>Contact person e-mail address</small>	

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

The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

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

PART II: RATE LIMIT CERTIFICATION

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

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

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

PART IV: SPECIAL ASSESSMENTS, FEES, AND CHARGES

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

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

The authority for putting these assessments on the roll is ORS _____ . (Must be completed if you have an entry in Part IV.)

RESOLUTION R1617-13

A RESOLUTION ADOPTING THE FISCAL YEAR 2017-2018 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 2017-2018, in the total of \$7,781,604 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, 2017, and for the purposes shown below are hereby appropriated:

FUNDS REQUIRING A PROPERTY TAX TO BE LEVIED

10- General Fund	
City Council	\$ 19,900
Administration & Finance	\$ 324,600
Municipal Court	\$ 9,445
Police Department	\$ 685,150
Fire Department	\$ 150,266
Parks Department	\$ 49,400
Emergency Management	\$ 500
Non-Departmental	\$ 356,000
Capital Outlay	\$ 55,000
Transfers	\$ 12,500
Contingency	\$ 40,000
TOTAL GENERAL FUND APPROPRIATION	\$ 1,702,761

FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED

21-Street Fund	
Personnel	\$ 45,650
Materials & Services	\$ 68,050
Capital Outlay	\$ 110,000
Debt Services	\$ 29,000
Special Payments	\$ -
Transfers Out Other Funds	\$ 24,660

Contingency & Reserves	\$ 8,961
TOTAL STREET FUND APPROPRIATION	\$ 286,321

24-Community Promotion Fund	
Personnel	\$ 130,150
Materials & Services	\$ 134,500
Capital Outlay	\$ -
Debt Services	\$ -
Special Payments	\$ -
Transfers Out Other Funds	\$ 5,000
Contingency & Reserves	\$ 10,000
TOTAL STREET FUND APPROPRIATION	\$ 279,650

25-1% ECOB BLDG MTC	
Personnel	\$ -
Materials & Services	\$ 57,000
Capital Outlay	\$ -
Debt Services	\$ -
Special Payments	\$ -
Transfers Out Other Funds	\$ -
Contingency & Reserves	\$ 37,000
TOTAL STREET FUND APPROPRIATION	\$ 57,000

51-State Rev Sharing Fund	
Personnel	\$ -
Materials & Services	\$ -
Capital Outlay	\$ -
Debt Services	\$ -
Special Payments	\$ -
Transfers Out Other Funds	\$ 20,000
Contingency & Reserves	\$ -
TOTAL STREET FUND APPROPRIATION	\$ 20,000

63-I&I Fund	
Personnel	\$ -
Materials & Services	\$ -
Capital Outlay	
Debt Services	\$ -

Special Payments	\$ -
Transfers Out Other Funds	\$ 72,756
Contingency & Reserves	\$ -
TOTAL STREET FUND APPROPRIATION	\$ 72,756

62-HWY 101 Debt Service Fund	
Personnel	\$ -
Materials & Services	\$ -
Capital Outlay	\$ -
Debt Services	\$ 90,268
Special Payments	\$ -
Transfers Out Other Funds	\$ 9,730
Contingency & Reserves	\$ 10,000
TOTAL STREET FUND APPROPRIATION	\$ 109,998

22-Water Utility Fund	
Personnel	\$ 241,200
Materials & Services	\$ 283,800
Capital Outlay	\$ 40,000
Debt Services	\$ -
Special Payments	\$ -
Transfers Out Other Funds	\$ 181,614
Contingency & Reserves	\$ 50,000
TOTAL STREET FUND APPROPRIATION	\$ 796,614

23-Sewer Utility Fund	
Personnel	\$ 222,100
Materials & Services	\$ 188,300
Capital Outlay	\$ 80,000
Debt Services	\$ -
Special Payments	\$ -
Transfers Out Other Funds	\$ 197,190
Contingency & Reserves	\$ 50,000
TOTAL STREET FUND APPROPRIATION	\$ 737,590

64-Water Reserve Fund	
Personnel	\$ -
Materials & Services	\$ -
Capital Outlay	\$ -

Debt Services	\$ -
Special Payments	\$ -
Transfers Out Other Funds	\$ 40,000
Contingency & Reserves	\$ -
TOTAL STREET FUND APPROPRIATION	\$ 40,000

72-Visitor Ctr Building Reserve Fund	
Personnel	\$ -
Materials & Services	\$ 1,000
Capital Outlay	\$ -
Debt Services	\$ -
Special Payments	\$ -
Transfers Out Other Funds	\$ -
Contingency & Reserves	\$ 14,000
TOTAL STREET FUND APPROPRIATION	\$ 15,000

73- Nuisance Abatement Reserve	
Personnel	\$ -
Materials & Services	\$ 2,420
Capital Outlay	\$ -
Debt Services	\$ -
Special Payments	\$ -
Transfers Out Other Funds	\$ -
Contingency & Reserves	\$ -
TOTAL STREET FUND APPROPRIATION	\$ 2,420

74-Sewer Reserve Fund	
Personnel	\$ -
Materials & Services	\$ 150,000
Capital Outlay	\$ -
Debt Services	\$ 501,000
Special Payments	\$ -
Transfers Out Other Funds	\$ 110,000
Contingency & Reserves	\$ 800,000
TOTAL STREET FUND APPROPRIATION	\$ 1,561,000

91-Fleet Replacement Fund	
Personnel	\$ -
Materials & Services	\$ 30,000

Capital Outlay	\$ -
Debt Services	\$ -
Special Payments	\$ -
Transfers Out Other Funds	\$ -
Contingency & Reserves	\$ -
TOTAL STREET FUND APPROPRIATION	\$ 30,000

92-Noninsured/ Unemp Reserve Fund	
Personnel	\$ -
Materials & Services	\$ 7,500
Capital Outlay	\$ -
Debt Services	\$ -
Special Payments	\$ -
Transfers Out Other Funds	\$ -
Contingency & Reserves	\$ 100,000
TOTAL STREET FUND APPROPRIATION	\$ 107,500

93-Building Reserve Fund	
Personnel	\$ -
Materials & Services	\$ 27,500
Capital Outlay	\$ -
Debt Services	\$ -
Special Payments	\$ -
Transfers Out Other Funds	\$ 13,000
Contingency & Reserves	\$ 50,000
TOTAL STREET FUND APPROPRIATION	\$ 90,500

94-Fire Truck Reserve Fund	
Personnel	\$ -
Materials & Services	\$ -
Capital Outlay	\$ -
Debt Services	\$ -
Special Payments	\$ -
Transfers Out Other Funds	\$ -
Contingency & Reserves	\$ 5,000
TOTAL STREET FUND APPROPRIATION	\$ 5,000

95-Parks Reserve Fund	
Personnel	\$ -

Materials & Services	\$ -
Capital Outlay	\$ -
Debt Services	\$ -
Special Payments	\$ -
Transfers Out Other Funds	\$ 55,000
Contingency & Reserves	\$ 5,000
TOTAL STREET FUND APPROPRIATION	\$ 60,000

96-General Fund Reserve Fund	
Personnel	\$ -
Materials & Services	\$ -
Capital Outlay	\$ -
Debt Services	\$ -
Special Payments	\$ -
Transfers Out Other Funds	\$ -
Contingency & Reserves	\$ 39,000
TOTAL STREET FUND APPROPRIATION	\$ 39,000

97-Water Deposit Reserves	
Personnel	\$ -
Materials & Services	\$ 10,000
Capital Outlay	\$ -
Debt Services	\$ -
Special Payments	\$ -
Transfers Out Other Funds	\$ -
Contingency & Reserves	\$ -
TOTAL STREET FUND APPROPRIATION	\$ 10,000

98-Culvert Replacement Reserve Fund	
Personnel	\$ -
Materials & Services	\$ -
Capital Outlay	\$ -
Debt Services	\$ -
Special Payments	\$ -
Transfers Out Other Funds	\$ -
Contingency & Reserves	\$ 10,000
TOTAL STREET FUND APPROPRIATION	\$ 10,000

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 2017-2018 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 12th day of June, 2017.

Karl Popoff, Mayor

ATTEST:

Jodi Fritts, City Administrator/City Recorder

RESOLUTION R1617-12

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

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

WHEREAS: Pursuant to ORS 221.770, a public hearing was held before the City of Gold Beach Budget Committee on April 24th, 2017, giving, citizens the opportunity to provide written and oral comment to the authority responsible for approving the proposed city budget on the possible use of State Revenue Sharing distribution to the City of Gold Beach; and

WHEREAS: Pursuant to ORS 221.770, a public hearing was held before the City of Gold Beach City Council on June 12, 2017 giving citizens an opportunity to provide written and oral comment to the authority responsible for adoption the city budget on the possible uses of the State Revenue Sharing distribution to the City of Gold Beach; and

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Gold Beach, Oregon, hereby elects to receive state revenues for Fiscal Year 2017-2018 pursuant to ORS 221.770.

Passed by the City Council of the City of Gold Beach, County of Curry, State of Oregon, this 12th day of June 2017.

Karl Popoff, Mayor

ATTEST:

Jodi Fritts, City Administrator/City Recorder

I certify that a public hearing before the Budget Committee of the City of Gold Beach was held on April 24, 2017, and a public hearing before the City of Gold Beach City Council was held on June 12, 2017, giving citizens an opportunity to comment on use of State Revenue Sharing.

Jodi Fritts, City Administrator/Budget Officer

RESOLUTION R1617-11

**A RESOLUTION SETTING THE PURPOSE AND REVIEW TIMES FOR
MUNICIPAL RESERVE FUNDS AND REPEALING RESOLUTION R1516-11 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 that the City Council reaffirms the purpose and review periods for the following reserve funds:

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. Effective fiscal year 2013-2014 it will be funded by a monthly \$2 per water account reserve fund charge.

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

This fund shall be reviewed in May 2019

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.

This fund shall be reviewed in May 2018

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.

This reserve fund was established by Resolution by R1516-11.
This fund shall be reviewed in May 2019

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, and R1516-11.

This fund shall be reviewed in May 2019

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, and R1516-11.

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.

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

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, and R1516-11.

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, and R1516-11.

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 Business Plan which states the City desires to have a yearly contingency of at least 5% as a safety net for unanticipated General Fund expenditures. This reserve fund is funded through transfers designated specifically for this purpose.

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

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.

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

This fund shall be reviewed in May 2021

98-Culvert Replacement Reserve Fund

The purpose of this fund is to accumulate revenues to fund major culvert repairs to the City's stormwater infrastructure. This reserve fund is funded through fund transfers designated specifically for this purpose.

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

This fund shall be reviewed in May 2018

PASSED BY THE CITY COUNCIL OF THE CITY OF GOLD BEACH, COUNTY OF CURRY, STATE OF OREGON, and EFFECTIVE THIS 12th DAY OF JUNE 2017.

Karl Popoff, Mayor

ATTEST:

Jodi Fritts, City Administrator/Recorder

GENERAL FUND

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



FUND 10: GENERAL FUND

General Fund Revenues

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

REVENUE: Most revenue accounts are proposed at the same level as FY1617 only a few have slight % increase proposals.

General Fund Expenditures

DEPARTMENT:

Non-Departmental

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

BUDGET COMMENTS:

- The County GIS fee was eliminated since we no longer have to pay into the enterprise GIS.
- Software License was eliminated and combined with IT Services since we now have Caselle in the cloud. IT Services was increased to reflect the need to for additional law enforcement software support.
- Audit services increase to reflect actual costs
- City Hall custodial eliminated

No other major changes proposed.

DEPARTMENT:

City Council

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

BUDGET COMMENTS:

No major changes proposed.

DEPARTMENT:

Municipal Court

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

BUDGET COMMENTS:

No major changes proposed.

DEPARTMENT:

Administration & Finance (City Management)

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

BUDGET COMMENTS:

Pursuant to the City Strategic Plan Goal 1, sub (i), the City's salary schedule is 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 2014. The Spring 2017 Salary Schedule is attached in the supplemental pages.

The April 2017 Salary Study was prepared utilizing the following: 2016 OMLIS (state) employment wage data for Southwestern Oregon (Coos, Curry, & Douglas counties) and Rogue Valley (Jackson & Josephine counties) based on the federal Standard Occupational Classification (SOC) for each City position; and Curry County salary data; and comparison of the following comparably sized cities: Bandon, Columbia City, Coquille, Creswell, Culver, Dayton, Mt Angel, North Plains, Reedsport, & Veneta.

For PD: SW Oregon, Rogue Valley, Curry County, & the cities of: Amity, Bandon, Burns, Columbia City, Coquille, Mt Angel, Myrtle Creek, & Rogue River

**DEPARTMENT:
POLICE**

The Police Department provides public safety to the citizens in the way of law enforcement and community policing. Members of the Gold Beach Police Department are professional staff dedicated to providing the highest quality law enforcement services to our community by protecting life and property, enforcing state and city laws, and being part of the front line response in emergency management. Current staffing levels reflect City Goal 4-A Safe Community, Priority Action Item 1-which is to provide 20/7 police coverage within the city.

BUDGET COMMENTS:

The current Teamsters contract ends on June 30. The Teamsters opened negotiations with us earlier in the year and had only a few requests. We sent a counter offer to them last week. The counter offer reflects the proposed salaries in the Spring 2017 Salary Study just completed.

**DEPARTMENT:
FIRE**

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

BUDGET COMMENTS:

An increase to the Fire Chief stipend is proposed based on the expanded training and services the fire department is providing to our citizens. Chief Krieger has dramatically increased the hands-on weekly training for the fire fighters, established a certified water rescue program, and has secured needed equipment through federal and state surplus.

**DEPARTMENT:
PARKS**

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

BUDGET COMMENTS:

After an in-depth inspection by a certified playground inspector last fall, major deficiencies and structural issues were discovered in the now 21 year old Kid Kastle structure. Staff will present the report and some proposed alternatives at the budget hearing. \$60K has been proposed for upgrades and repairs.

Changes from Budget Committee

\$55,000 was approved for replacement equipment at Kid Kastle.

Account Number	Account Title	2014-15 Prior year 2 Actual	2015-16 Prior year Actual	2016-17 Current year Budget	2017-18 Future year BO Proposed	2017-18 Future year BC APPROVED	2017-18 Future year Council Adopted
GENERAL FUND							
PROPERTY TAXES							
10-31-201	CURRENT YEAR TAXES	506,802.00	511,659.71	485,000.00	500,000.00	500,000.00	500,000.00
10-31-202	PRIOR YEAR TAXES	28,300.05	23,535.78	25,000.00	25,000.00	25,000.00	25,000.00
Total PROPERTY TAXES:		535,102.05	535,195.49	510,000.00	525,000.00	525,000.00	525,000.00
FEES AND PERMITS							
10-32-110	LIQUOR LICENSE FEES	1,835.00	1,745.00	1,500.00	1,500.00	1,500.00	1,500.00
10-32-140	ROOM TAX GEN 20%	70,862.56	82,088.40	65,000.00	73,000.00	73,000.00	73,000.00
10-32-145	CITY MJ TAX	.00	.00	1,420.00	1,420.00	1,420.00	1,420.00
10-32-150	BUSINESS LICENSE FEE	42,056.00	37,276.00	43,000.00	43,000.00	43,000.00	43,000.00
10-32-160	PLANNING FEES	2,325.00	5,248.50	2,000.00	2,000.00	2,000.00	2,000.00
10-32-170	SIGN PERMIT FEES	175.00	1,316.58	300.00	300.00	300.00	300.00
10-32-180	GBWRFD FIRE CONTRAC	84,700.00	84,700.00	84,700.00	84,700.00	84,700.00	84,700.00
Total FEES AND PERMITS:		201,953.56	212,374.48	197,920.00	205,920.00	205,920.00	205,920.00
INTERGOVERNMENTAL							
10-33-101	STATE CIGARETTE TAX	3,295.67	2,408.53	3,000.00	3,000.00	3,000.00	3,000.00
10-33-102	STATE LIQUOR TAX	32,769.44	32,958.32	30,000.00	30,000.00	30,000.00	30,000.00
10-33-104	STATE MJ TAX	.00	.00	1,000.00	1,000.00	1,000.00	1,000.00
10-33-165	DLCD GRANT	4,500.00	1,000.00	4,500.00	1,000.00	1,000.00	1,000.00
Total INTERGOVERNMENTAL:		40,565.11	36,366.85	38,500.00	35,000.00	35,000.00	35,000.00
FRANCHISE FEES							
10-34-201	TELEPHONE FRANCHISE	19,304.15	18,369.15	15,000.00	15,000.00	15,000.00	15,000.00
10-34-202	TELEVISION FRANCHISE	28,466.49	29,880.17	28,000.00	28,000.00	28,000.00	28,000.00
10-34-221	GARBAGE FRANCHISE	17,243.38	21,690.67	20,000.00	20,000.00	20,000.00	20,000.00
Total FRANCHISE FEES:		65,014.02	69,939.99	63,000.00	63,000.00	63,000.00	63,000.00
FINES AND FORFEITURES							
10-35-100	MUNI COURT TURNOVE	114,964.00	10,334.69	.00	.00	.00	.00
10-35-110	CIRCUIT COURT FINES	221.00	267.50	500.00	500.00	500.00	500.00
10-35-150	COURT FINES & FEES	.00	193,518.34	126,000.00	165,000.00	165,000.00	165,000.00
Total FINES AND FORFEITURES:		115,185.00	204,120.53	126,500.00	165,500.00	165,500.00	165,500.00
MISCELLANEOUS REVENUE							
10-36-100	INTEREST	62.17	37.84	100.00	100.00	100.00	100.00
10-36-110	MISC RECEIPTS	67,399.00	57,020.35	20,000.00	20,000.00	20,000.00	20,000.00
10-36-160	PD DONATIONS	.00	173.50	200.00	200.00	200.00	200.00
Total MISCELLANEOUS REVENUE:		67,461.17	57,231.69	20,300.00	20,300.00	20,300.00	20,300.00
TRANSFERS IN							
10-39-100	STREETS INDIRECT	21,821.00	22,596.00	23,168.00	24,660.00	24,660.00	24,660.00
10-39-115	URA REIMBURSEMENT	.00	.00	26,372.00	5,000.00	5,000.00	5,000.00
10-39-120	PARKS RESERVE	.00	.00	.00	.00	55,000.00	55,000.00
10-39-140	WATER INDIRECT	152,267.00	163,989.00	171,451.00	175,614.00	175,614.00	175,614.00
10-39-150	SEWER INDIRECT	152,003.00	178,985.00	187,347.00	191,190.00	191,190.00	191,190.00
10-39-170	HWY 101 SEWER	8,491.00	8,658.00	8,658.00	9,730.00	9,730.00	9,730.00
10-39-185	TRANS IN SEWER RESE	.00	.00	122,000.00	.00	.00	.00

Account Number	Account Title	2014-15 Prior year 2 Actual	2015-16 Prior year Actual	2016-17 Current year Budget	2017-18 Future year BO Proposed	2017-18 Future year BC APPROVED	2017-18 Future year Council Adopted
Total TRANSFERS IN:		334,582.00	374,228.00	538,996.00	406,194.00	461,194.00	461,194.00
NON -DEPARTMENTAL							
MATERIALS AND SERVICES							
10-40-215	CO GIS FEE	.00	.00	8,000.00	.00	.00	.00
10-40-220	INSURANCE & BONDING	72,625.78	94,053.99	96,000.00	96,000.00	96,000.00	96,000.00
10-40-225	PERS UAL	35,130.74	5,950.99	40,000.00	40,000.00	40,000.00	40,000.00
10-40-240	SOFTWARE LICENSE	7,800.00	7,570.00	23,000.00	.00	.00	.00
10-40-241	IT/SOFTWARE SERVICES	15,388.94	16,073.00	16,000.00	45,000.00	45,000.00	45,000.00
10-40-242	POSTAGE	11,133.00	11,555.72	10,000.00	10,000.00	10,000.00	10,000.00
10-40-246	DISPATCH SERVICES	35,000.00	35,100.00	35,000.00	41,000.00	41,000.00	41,000.00
10-40-255	BANK FEES	3,193.92	4,199.43	5,000.00	5,000.00	5,000.00	5,000.00
10-40-260	LEGAL SERVICES	31,423.13	13,159.20	40,000.00	40,000.00	40,000.00	40,000.00
10-40-262	AUDIT SERVICES	33,890.00	39,625.00	32,000.00	40,000.00	40,000.00	40,000.00
10-40-270	ELECTRICITY	7,516.48	8,725.94	9,000.00	9,000.00	9,000.00	9,000.00
10-40-272	DUES & MEMBERSHIPS	3,504.36	3,332.90	3,500.00	3,500.00	3,500.00	3,500.00
10-40-275	SOLID WASTE SERVICES	2,528.21	4,874.48	3,500.00	3,500.00	3,500.00	3,500.00
10-40-277	CITY HALL CUSTODIAL	7,877.83	7,706.58	7,500.00	.00	.00	.00
10-40-280	PHONE & INTERNET	20,611.44	22,330.09	21,000.00	23,000.00	23,000.00	23,000.00
Total MATERIALS AND SERVICES:		287,623.83	274,257.32	349,500.00	356,000.00	356,000.00	356,000.00
CONTINGENCY & RESERVES							
10-40-415	CONTINGENCY	.00	.00	40,000.00	40,000.00	40,000.00	40,000.00
Total CONTINGENCY & RESERVES:		.00	.00	40,000.00	40,000.00	40,000.00	40,000.00
CAPITAL OUTLAY							
10-40-510	NEW SERVER & LICENSI	.00	.00	10,000.00	.00	.00	.00
10-40-520	FIRE SCBA EQUIPMENT	.00	.00	122,000.00	.00	.00	.00
Total CAPITAL OUTLAY:		.00	.00	132,000.00	.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	5,000.00
10-40-711	TRANS OUT NONINSURE	5,000.00	5,000.00	.00	.00	.00	.00
10-40-714	TRANS OUT PARKS RES	33,264.95	5,000.00	5,000.00	5,000.00	.00	.00
10-40-715	TRANS OUT GF RESERV	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
10-40-718	NUISANCE ABATE TO	.00	.00	7,420.00	1,000.00	1,000.00	1,000.00
Total TRANSFERS OUT:		49,764.95	21,500.00	23,920.00	17,500.00	12,500.00	12,500.00
Total NON -DEPARTMENTAL:		337,388.78	295,757.32	545,420.00	413,500.00	408,500.00	408,500.00
CITY COUNCIL							
MATERIALS AND SERVICES							
10-41-210	DUES/FEES/PRINTING	336.35	258.00	220.00	220.00	220.00	220.00
10-41-220	MAYOR STIPEND	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
10-41-225	COUNCIL STIPENDS	5,590.00	5,590.00	5,700.00	5,700.00	5,700.00	5,700.00
10-41-230	WORKERS COMP	.00	35.62	80.00	80.00	80.00	80.00
10-41-231	COUNCIL TRAVEL	3,102.87	4,624.36	6,000.00	6,000.00	6,000.00	6,000.00
10-41-235	MAYOR TRAVEL	2,498.60	2,969.94	2,500.00	2,500.00	3,500.00	3,500.00
10-41-245	SUPPLIES	1,993.78	1,267.73	1,400.00	3,200.00	3,200.00	3,200.00

Account Number	Account Title	2014-15 Prior year 2 Actual	2015-16 Prior year Actual	2016-17 Current year Budget	2017-18 Future year BO Proposed	2017-18 Future year BC APPROVED	2017-18 Future year Council Adopted
Total MATERIALS AND SERVICES:		14,721.60	15,945.65	17,100.00	18,900.00	19,900.00	19,900.00
Total CITY COUNCIL:		14,721.60	15,945.65	17,100.00	18,900.00	19,900.00	19,900.00
MUNICIPAL COURT							
PERSONNEL SERVICES							
10-42-111	MUNI COURT JUDGE	3,302.00	3,696.00	7,000.00	4,500.00	4,500.00	4,500.00
10-42-112	MUNI COURT CLERK	26,021.52	1,058.40	.00	.00	.00	.00
10-42-131	FICA	1,999.77	363.71	1,000.00	400.00	400.00	400.00
10-42-132	WORKERS COMP	98.23	32.47	95.00	95.00	95.00	95.00
Total PERSONNEL SERVICES:		31,421.52	5,150.58	8,095.00	4,995.00	4,995.00	4,995.00
MATERIALS AND SERVICES							
10-42-210	DUES/PRINTING/FILING	561.00	250.00	500.00	500.00	500.00	500.00
10-42-215	UNIFORMS	152.70	.00	200.00	200.00	200.00	200.00
10-42-230	TRAVEL/TRAINING	2,999.97	1,928.44	2,500.00	2,500.00	2,500.00	2,500.00
10-42-240	OFFICE SUPPLIES & EQ	606.31	791.15	750.00	750.00	750.00	750.00
10-42-290	CONTRACT SERVICES	134.42	464.49	500.00	500.00	500.00	500.00
Total MATERIALS AND SERVICES:		4,454.40	3,434.08	4,450.00	4,450.00	4,450.00	4,450.00
Total MUNICIPAL COURT:		35,875.92	8,584.66	12,545.00	9,445.00	9,445.00	9,445.00
CITY MANAGEMENT							
PERSONNEL SERVICES							
10-43-111	ADMIN ASST AP	32,406.40	34,028.80	34,000.00	37,100.00	37,100.00	37,100.00
10-43-112	ADMIN ASST UM	27,787.03	30,820.00	32,000.00	33,200.00	33,200.00	33,200.00
10-43-113	ADMIN ASST FLOATER	39,527.81	40,081.63	40,000.00	31,000.00	31,000.00	31,000.00
10-43-114	CITY ADMININSTRATOR	67,574.04	68,713.62	68,000.00	68,000.00	68,000.00	68,000.00
10-43-118	ADMIN ASST SUPPORT	12,385.35	15,067.61	15,000.00	15,700.00	15,700.00	15,700.00
10-43-130	PERS	22,227.92	26,227.15	26,000.00	33,500.00	33,500.00	33,500.00
10-43-131	FICA	14,160.10	15,173.81	15,700.00	15,700.00	15,700.00	15,700.00
10-43-132	WORKERS COMP	1,104.23	1,022.48	1,000.00	1,000.00	1,000.00	1,000.00
10-43-133	MEDICAL INSURANCE	61,914.00	55,668.27	57,000.00	58,000.00	58,000.00	58,000.00
10-43-134	LIFE/LTD INSURANCE	1,053.15	913.08	900.00	900.00	900.00	900.00
Total PERSONNEL SERVICES:		280,140.03	287,716.45	289,600.00	294,100.00	294,100.00	294,100.00
MATERIALS AND SERVICES							
10-43-205	PLANNING EXPENSES	3,194.07	1,856.74	2,000.00	2,000.00	2,000.00	2,000.00
10-43-210	DUES/SUBS/PRINTING	4,927.49	2,972.12	2,000.00	2,000.00	2,000.00	2,000.00
10-43-230	TRAVEL & TRAINING	6,514.26	4,717.64	4,000.00	4,000.00	3,000.00	3,000.00
10-43-240	OFFICE SUPPLIES/EQUI	6,294.46	6,895.42	7,000.00	7,000.00	7,000.00	7,000.00
10-43-250	EQUIPMENT O & M	2,359.93	3,425.23	4,000.00	4,000.00	4,000.00	4,000.00
10-43-255	TOWING FEES	.00	.00	500.00	500.00	500.00	500.00
10-43-265	BUILDINGS & GROUNDS	3,365.42	3,416.44	4,000.00	4,000.00	4,000.00	4,000.00
10-43-295	CONTRACT SERVICES	7,893.01	6,113.03	8,000.00	8,000.00	8,000.00	8,000.00
Total MATERIALS AND SERVICES:		34,548.64	29,396.62	31,500.00	31,500.00	30,500.00	30,500.00
Total CITY MANAGEMENT:		314,688.67	317,113.07	321,100.00	325,600.00	324,600.00	324,600.00
POLICE DEPARTMENT							

Account Number	Account Title	2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
		Prior year 2 Actual	Prior year Actual	Current year Budget	Future year BO Proposed	Future year BC APPROVED	Future year Council Adopted
PERSONNEL SERVICES							
10-54-110	CHIEF 301	72,218.94	73,438.60	72,900.00	73,000.00	73,000.00	73,000.00
10-54-111	OFFICER (304) VH	48,269.32	47,602.90	49,250.00	50,500.00	50,500.00	50,500.00
10-54-112	SR OFFICER (303) CK	54,724.65	55,871.92	51,700.00	53,000.00	53,000.00	53,000.00
10-54-114	OFFICER (306) CA	17,755.15	36,342.61	42,600.00	45,000.00	45,000.00	45,000.00
10-54-116	DME/OFFICE MGR	42,724.99	47,669.89	48,700.00	50,200.00	50,200.00	50,200.00
10-54-117	OT-CITY	6,470.81	18,010.78	9,000.00	10,000.00	10,000.00	10,000.00
10-54-120	OFFICER (305) GS	35,185.77	37,585.79	42,600.00	45,000.00	45,000.00	45,000.00
10-54-121	SERGEANT (302) TW	55,928.46	60,825.89	59,000.00	64,500.00	64,500.00	64,500.00
10-54-130	PERS	41,281.00	49,712.50	55,000.00	70,500.00	70,500.00	70,500.00
10-54-131	FICA	27,927.21	27,258.60	29,500.00	30,500.00	30,500.00	30,500.00
10-54-132	CIS WORK COMP	18,595.35	15,490.61	14,000.00	15,000.00	15,000.00	15,000.00
10-54-133	MEDICAL INSURANCE	72,354.13	98,987.51	103,500.00	106,500.00	106,500.00	106,500.00
10-54-134	LIFE & LTD INSURANCE	1,337.89	1,449.08	1,600.00	1,600.00	1,600.00	1,600.00
Total PERSONNEL SERVICES:		494,773.67	570,246.68	579,350.00	615,300.00	615,300.00	615,300.00
MATERIALS AND SERVICES							
10-54-210	DUES/PRINTING/FILING	950.21	622.97	1,900.00	1,900.00	1,900.00	1,900.00
10-54-230	TRAVEL & TRAINING	5,389.52	5,906.99	6,500.00	6,500.00	6,500.00	6,500.00
10-54-240	OFFICE SUPPLIES & EQ	5,458.03	5,923.14	6,000.00	6,000.00	6,000.00	6,000.00
10-54-245	INVESTIGATIONS	186.00	79.05	750.00	750.00	750.00	750.00
10-54-250	EQUIPMENT O & M	10,326.45	12,189.71	13,000.00	13,000.00	13,000.00	13,000.00
10-54-260	FIREARMS/AMMO	3,265.86	5,170.34	5,000.00	5,000.00	5,000.00	5,000.00
10-54-265	BUILDING & GROUNDS	23.95	440.00	.00	.00	.00	.00
10-54-285	FUEL	16,188.47	13,130.78	22,000.00	22,000.00	22,000.00	22,000.00
10-54-290	CMI SYSTEM - ALL FEES	1,952.82	1,376.64	5,800.00	3,500.00	3,500.00	3,500.00
10-54-293	UNIFORMS	2,329.63	2,584.61	4,000.00	6,000.00	6,000.00	6,000.00
10-54-294	MISC PD DON EXPS	16.00	.00	200.00	200.00	200.00	200.00
10-54-295	CONTRACT SERVICES	1,221.00	1,091.74	2,000.00	2,000.00	2,000.00	2,000.00
10-54-298	LEXIPOL ANNUAL FEE	.00	2,475.00	3,000.00	3,000.00	3,000.00	3,000.00
Total MATERIALS AND SERVICES:		47,307.94	50,990.97	70,150.00	69,850.00	69,850.00	69,850.00
Total POLICE DEPARTMENT:		542,081.61	621,237.65	649,500.00	685,150.00	685,150.00	685,150.00
FIRE DEPARTMENT							
PERSONNEL SERVICES							
10-55-110	FIRE CHIEF	10,455.10	10,916.39	10,000.00	15,000.00	15,000.00	15,000.00
10-55-111	ASST FIRE CHIEF	7,324.98	7,449.52	7,500.00	8,500.00	8,500.00	8,500.00
10-55-131	FICA	1,350.76	1,404.90	1,500.00	1,900.00	1,900.00	1,900.00
10-55-132	WORKERS COMP	9,006.72	12,596.76	16,000.00	17,000.00	17,000.00	17,000.00
10-55-134	LIFE INSURANCE	421.35	308.18	800.00	800.00	800.00	800.00
Total PERSONNEL SERVICES:		28,558.91	32,675.75	35,800.00	43,200.00	43,200.00	43,200.00
MATERIALS AND SERVICES							
10-55-210	DUES/PRINTING/FILING	356.95	617.90	400.00	400.00	400.00	400.00
10-55-215	FIRE ASSOCIATION	23,905.00	25,330.00	25,000.00	29,000.00	29,000.00	29,000.00
10-55-230	TRAVEL & TRAINING	1,598.53	3,236.54	1,500.00	4,000.00	4,000.00	4,000.00
10-55-240	OFFICE SUPPLIES	150.00	515.50	300.00	300.00	300.00	300.00
10-55-245	GBWFD FIRE EXPENSES	19,059.87	16,584.01	18,700.00	18,700.00	18,700.00	18,700.00
10-55-250	EQUIPMENT O & M	6,391.22	5,893.70	16,000.00	16,000.00	16,000.00	16,000.00
10-55-252	SMALL TOOLS & EQUIPM	2,853.99	2,583.58	3,000.00	3,000.00	3,000.00	3,000.00
10-55-285	FUEL	1,324.80	1,661.63	1,200.00	1,500.00	1,500.00	1,500.00
10-55-295	CONTRACT SERVICES	5,339.20	6,557.06	7,000.00	7,000.00	7,000.00	7,000.00

Account Number	Account Title	2014-15 Prior year 2 Actual	2015-16 Prior year Actual	2016-17 Current year Budget	2017-18 Future year BO Proposed	2017-18 Future year BC APPROVED	2017-18 Future year Council Adopted
10-55-298	PP EQUIPMENT	7,250.34	7,594.53	15,000.00	15,000.00	15,000.00	15,000.00
	Total MATERIALS AND SERVICES:	68,229.90	70,574.45	88,100.00	94,900.00	94,900.00	94,900.00
TRANSFERS OUT							
10-55-710	SCBA LOAN SEWER RES	.00	.00	12,165.62	12,165.62	12,165.62	12,165.62
	Total TRANSFERS OUT:	.00	.00	12,165.62	12,165.62	12,165.62	12,165.62
	Total FIRE DEPARTMENT:	96,788.81	103,250.20	136,065.62	150,265.62	150,265.62	150,265.62
EMERGENCY MANAGEMENT SERVICES							
MATERIALS AND SERVICES							
10-58-240	SUPPLIES/CUSTODIAL	390.21	242.32	500.00	500.00	500.00	500.00
	Total MATERIALS AND SERVICES:	390.21	242.32	500.00	500.00	500.00	500.00
	Total EMERGENCY MANAGEMENT SERVICES:	390.21	242.32	500.00	500.00	500.00	500.00
PARKS DEPARTMENT							
MATERIALS AND SERVICES							
10-64-210	DUES/PRINTING/FILING	28,731.12	63.72	100.00	100.00	100.00	100.00
10-64-240	SUPPLIES & EQUIPMENT	478.37	71.90	1,500.00	1,500.00	1,500.00	1,500.00
10-64-250	EQUIPMENT O & M	820.54	792.67	800.00	800.00	800.00	800.00
10-64-252	SMALL TOOLS/EQUIP	79.26	128.99	500.00	500.00	500.00	500.00
10-64-265	BUILDING & GROUNDS	7,122.28	8,908.70	8,000.00	8,000.00	8,000.00	8,000.00
10-64-270	ELECTRICITY	1,343.46	1,635.19	2,000.00	2,000.00	2,000.00	2,000.00
10-64-275	GARBAGE	2,101.44	1,270.78	4,500.00	4,500.00	4,500.00	4,500.00
10-64-291	BUFFINGTON CONTRAC	28,612.50	28,993.43	32,000.00	32,000.00	32,000.00	32,000.00
	Total MATERIALS AND SERVICES:	69,288.97	41,865.38	49,400.00	49,400.00	49,400.00	49,400.00
CAPITAL OUTLAY							
10-64-540	PARK CAPITAL OUTLAY	15,111.52	.00	10,000.00	60,000.00	55,000.00	55,000.00
	Total CAPITAL OUTLAY:	15,111.52	.00	10,000.00	60,000.00	55,000.00	55,000.00
	Total PARKS DEPARTMENT:	84,400.49	41,865.38	59,400.00	109,400.00	104,400.00	104,400.00

10- GENERAL FUND	
Beginning Fund Balance	\$ 340,000
Revenues	\$ 1,014,720
Trans In Other Funds	\$ 461,194
Total Resources	\$ 1,815,914
Personnel	\$ 957,595
Materials & Services	\$ 625,500
Capital Outlay	\$ 55,000
Debt Services	\$ 12,166
Special Payments	\$ -
Transfers Out Other Funds	\$ 12,500
Total Expenditures	\$ 1,662,761
Contingency & Reserves	\$ 40,000
Ending Fund Balance	\$ 113,153
Total Expenditures & Contingencies	\$ 1,815,914

SPECIAL REVENUE FUNDS

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





FUND 21: STREETS

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

BUDGET COMMENTS:

Two major projects are proposed for FY1718: the repair of the slope failure on Grizzly Mtn (photo above). At the time of the budget we did not have an estimate on the cost. As a result, \$100K is proposed—hopefully it will come in less than that.

The other major job is the replacement of the culvert on the west end of the park that goes under Harlow and comes out by the Skatepark and the Soroptimist building. This is a huge 5'+ corrugated metal culvert. The bottom of the culvert has rusted and failed and will require slip lining. The projected project costs are \$128K.

The Street Fund does not have enough revenue or reserves to cover the cost of either of these projects. The proposal to fund the repairs is to transfer \$40K from the Culvert Repair Reserve and borrow \$188K from the Sewer Reserve Fund. Repayment will begin in 2019 after the Street Sweeper Loan is paid in full.

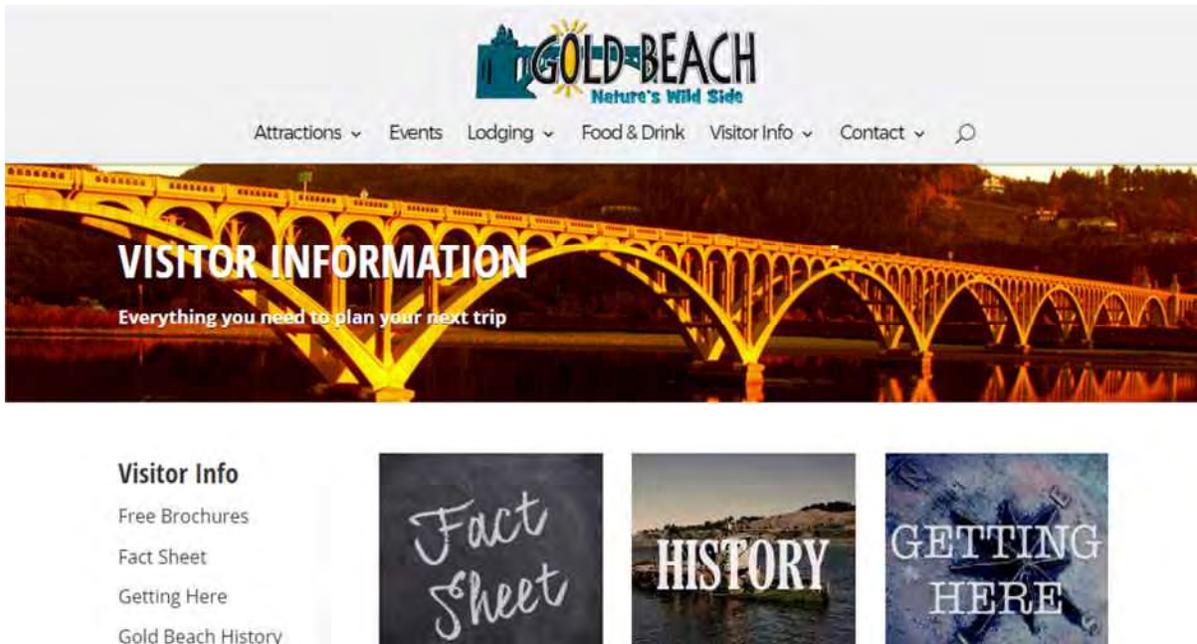
CHANGES FROM BUDGET COMMITTEE:

I was decided that the Grizzly Road repair would be completed this fiscal year with an interfund loan of \$110K from the Sewer Reserve Fund. The culvert repair under Harlow was postponed until fiscal year 2018-2019.

Account Number	Account Title	2014-15 Prior year 2 Actual	2015-16 Prior year Actual	2016-17 Current year Budget	2017-18 Future year BO Proposed	2017-18 Future year BC APPROVED	2017-18 Future year Council Adopted
STREET TAX FUND							
FEES AND PERMITS							
21-32-110	STREET ADDRESSING F	300.00	125.00	.00	.00	.00	.00
Total FEES AND PERMITS:		300.00	125.00	.00	.00	.00	.00
INTERGOVERNMENTAL							
21-33-210	STATE GAS TAX	131,388.32	134,580.43	131,000.00	131,000.00	131,000.00	131,000.00
Total INTERGOVERNMENTAL:		131,388.32	134,580.43	131,000.00	131,000.00	131,000.00	131,000.00
SYSTEM DEVELOPMENT CHARGES							
21-34-110	SDC NOT RESTRICTED R	.00	324.40	.00	2,200.00	2,200.00	2,200.00
Total SYSTEM DEVELOPMENT CHARGES:		.00	324.40	.00	2,200.00	2,200.00	2,200.00
MISCELLANEOUS REVENUE							
21-36-100	INTEREST	34.99	28.24	50.00	50.00	50.00	50.00
21-36-110	MISC RECEIPTS	75.00	577.62	200.00	200.00	200.00	200.00
Total MISCELLANEOUS REVENUE:		109.99	605.86	250.00	250.00	250.00	250.00
TRANSFERS IN							
21-39-165	TRANS IN SEWER RESE	.00	.00	.00	188,000.00	110,000.00	110,000.00
21-39-170	TRANS IN CULVERT RES	.00	.00	.00	40,000.00	.00	.00
Total TRANSFERS IN:		.00	.00	.00	228,000.00	110,000.00	110,000.00
STREET TAX EXPENDITURES							
PERSONNEL SERVICES							
21-40-110	PW LEAD WORKER (DS)	22,315.24	23,460.47	22,500.00	24,000.00	24,000.00	24,000.00
21-40-130	PERS	4,029.16	4,274.71	4,300.00	5,700.00	5,700.00	5,700.00
21-40-131	FICA	1,554.31	1,672.92	1,800.00	1,950.00	1,950.00	1,950.00
21-40-132	WORKERS COMP	4,011.62	3,116.54	4,000.00	4,300.00	4,300.00	4,300.00
21-40-133	MEDICAL INSURANCE	8,413.16	8,926.25	9,200.00	9,500.00	9,500.00	9,500.00
21-40-134	LIFE & LTD INSURANCE	109.68	109.68	200.00	200.00	200.00	200.00
Total PERSONNEL SERVICES:		40,433.17	41,560.57	42,000.00	45,650.00	45,650.00	45,650.00
MATERIALS AND SERVICES							
21-40-210	DUES/PRINTING/FILING	90.74	.00	200.00	200.00	200.00	200.00
21-40-220	EQUIPMENT UNDER 5K	.00	.00	.00	3,000.00	3,000.00	3,000.00
21-40-230	TRAVEL & TRAINING	163.75	.00	500.00	500.00	500.00	500.00
21-40-240	OFFICE EQUIPMENT AN	48.95	.00	150.00	150.00	150.00	150.00
21-40-250	EQUIPMENT O & M	5,683.23	6,372.76	8,000.00	8,000.00	8,000.00	8,000.00
21-40-252	SMALL TOOLS & EQUIPM	310.53	285.78	1,000.00	1,000.00	1,000.00	1,000.00
21-40-254	STREET SIGNS & FITTIN	1,522.10	897.11	2,000.00	2,000.00	2,000.00	2,000.00
21-40-260	ROCK/OIL/MATERIALS	1,861.64	3,340.30	10,000.00	10,000.00	10,000.00	10,000.00
21-40-261	STORM DRAIN O&M	2,539.00	322.00	8,000.00	8,000.00	8,000.00	8,000.00
21-40-262	STREET ADDRESSING	.00	.00	200.00	200.00	200.00	200.00
21-40-276	ST/TRAFFIC LIGHTS	6,568.99	7,193.48	8,000.00	8,000.00	8,000.00	8,000.00
21-40-279	OSHA EXPENSES	494.66	472.00	1,000.00	1,000.00	1,000.00	1,000.00
21-40-285	FUEL	3,025.93	2,158.43	6,000.00	6,000.00	6,000.00	6,000.00
21-40-295	CONTRACT SERVICES	5,853.93	1,372.50	20,000.00	20,000.00	20,000.00	20,000.00

Account Number	Account Title	2014-15 Prior year 2 Actual	2015-16 Prior year Actual	2016-17 Current year Budget	2017-18 Future year BO Proposed	2017-18 Future year BC APPROVED	2017-18 Future year Council Adopted
Total MATERIALS AND SERVICES:		28,163.45	22,414.36	65,050.00	68,050.00	68,050.00	68,050.00
CONTINGENCY & RESERVES							
21-40-415	CONTINGENCY	.00	.00	8,961.00	8,961.00	8,961.00	8,961.00
Total CONTINGENCY & RESERVES:		.00	.00	8,961.00	8,961.00	8,961.00	8,961.00
CAPITAL OUTLAY							
21-40-520	CULVERT REPAIR	.00	.00	.00	128,000.00	.00	.00
21-40-530	STREET CONST/REPAIR	4,753.04	1,333.32	10,000.00	110,000.00	110,000.00	110,000.00
21-40-536	3RD STREET SIDEWALK	85,246.00	.00	.00	.00	.00	.00
Total CAPITAL OUTLAY:		89,999.04	1,333.32	10,000.00	238,000.00	110,000.00	110,000.00
DEBT SERVICES							
21-40-610	STREET SWEEP LOAN	29,000.00	29,000.00	29,000.00	29,000.00	29,000.00	29,000.00
Total DEBT SERVICES:		29,000.00	29,000.00	29,000.00	29,000.00	29,000.00	29,000.00
TRANSFERS OUT							
21-40-711	GENERAL INDIRECT	21,821.00	22,596.00	23,168.00	24,660.00	24,660.00	24,660.00
21-40-715	CULVERT RESERVE	15,000.00	10,000.00	10,000.00	.00	.00	.00
Total TRANSFERS OUT:		36,821.00	32,596.00	33,168.00	24,660.00	24,660.00	24,660.00
Total STREET TAX EXPENDITURES:		224,416.66	126,904.25	188,179.00	414,321.00	286,321.00	286,321.00

21-Street Fund	
Beginning Fund Balance	58,000
Revenues	133,450
Trans In Other Funds	110,000
Total Resources	301,450
Personnel	45,650
Materials & Services	68,050
Capital Outlay	110,000
Debt Services	29,000
Special Payments	0
Transfers Out Other Funds	24,660
Total Expenditures	277,360
Contingency & Reserves	8,961
Ending Fund Balance	15,129
Total Expenditures & Contingencies	301,450



FUND 24: Promotions/Transient Room Tax

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

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

BUDGET COMMENTS:

Pursuant to the City Strategic Plan Goal 1, sub (i), the City's salary schedule is 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 2014. The Spring 2017 Salary Schedule is attached in the supplemental pages.

The April 2017 Salary Study was prepared utilizing the following: 2016 OMLIS (state) employment wage data for Southwestern Oregon (Coos, Curry, &

Douglas counties) and Rogue Valley (Jackson & Josephine counties) based on the federal Standard Occupational Classification (SOC) for each City position; and Curry County salary data; and comparison of the following comparably sized cities: Bandon, Columbia City, Coquille, Creswell, Culver, Dayton, Mt Angel, North Plains, Reedsport, & Veneta.

For PD: SW Oregon, Rogue Valley, Curry County, & the cities of: Amity, Bandon, Burns, Columbia City, Coquille, Mt Angel, Myrtle Creek, & Rogue River

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

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

Beginning 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 finance or refinance debt for tourism related facilities. See Fund 24 for the specifics on revenue and expenditures of the original 6% portion of the room tax.

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

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

The new 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)**

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

Account Number	Account Title	2014-15 Prior year 2 Actual	2015-16 Prior year Actual	2016-17 Current year Budget	2017-18 Future year BO Proposed	2017-18 Future year BC APPROVED	2017-18 Future year Council Adopted
COMMUNITY PROMOTION FUND							
TRANSIENT ROOM TAX							
24-32-140	ROOM TAX	266,599.32	307,860.18	270,000.00	300,000.00	300,000.00	300,000.00
Total TRANSIENT ROOM TAX:		266,599.32	307,860.18	270,000.00	300,000.00	300,000.00	300,000.00
MISCELLANEOUS REVENUE							
24-36-110	MISC REVENUE	1,259.00	.00	1,000.00	1,000.00	1,000.00	1,000.00
Total MISCELLANEOUS REVENUE:		1,259.00	.00	1,000.00	1,000.00	1,000.00	1,000.00
EXPENDITURE AND REQUIREMENTS							
PERSONNEL SERVICES							
24-40-110	VC STAFF	39,408.37	40,701.04	36,950.00	59,000.00	59,000.00	59,000.00
24-40-111	VC MANAGER	31,251.36	33,001.88	36,000.00	39,800.00	39,800.00	39,800.00
24-40-130	PERS	3,569.97	4,138.09	4,000.00	6,800.00	6,800.00	6,800.00
24-40-131	FICA	5,397.10	5,574.98	6,200.00	8,000.00	8,000.00	8,000.00
24-40-132	WORKERS COMP	55.31	56.82	50.00	50.00	50.00	50.00
24-40-133	MEDICAL INSURANCE	7,260.19	12,325.16	7,400.00	16,300.00	16,300.00	16,300.00
24-40-134	LIFE & LTD	188.16	186.32	200.00	200.00	200.00	200.00
Total PERSONNEL SERVICES:		87,130.46	95,984.29	90,800.00	130,150.00	130,150.00	130,150.00
MARKETING AND PROMOTIONAL EXP							
24-40-210	ASSOCIATION DUES	3,260.85	2,895.00	1,500.00	1,500.00	1,500.00	1,500.00
24-40-212	EVENT SUPPORT	18,656.80	22,522.32	10,000.00	20,000.00	17,500.00	17,500.00
24-40-213	PRINTED MATERIAL	10,529.00	17,035.25	2,000.00	2,000.00	2,000.00	2,000.00
24-40-214	BROCHURE DISTRIBUTI	11,383.39	6,562.18	.00	3,000.00	3,000.00	3,000.00
24-40-215	TRADE SHOWS	11,800.22	16,848.25	5,000.00	5,000.00	5,000.00	5,000.00
24-40-217	PRINT ADS	8,118.00	750.00	.00	.00	.00	.00
24-40-218	OUTDOOR ADS	3,705.00	.00	.00	.00	.00	.00
24-40-221	TELEVISION ADS	34,154.00	23,194.58	5,000.00	20,000.00	17,500.00	17,500.00
24-40-222	CONTRACT SERVICES	59,601.89	45,897.17	32,500.00	50,000.00	50,000.00	50,000.00
24-40-223	INTERNET/DIGITAL MEDI	18,473.79	29,040.08	10,000.00	12,000.00	12,000.00	12,000.00
24-40-225	TRAVEL	2,128.16	.00	.00	.00	.00	.00
24-40-272	PRO/GRAPHIC SERVICE	11,028.68	4,059.44	3,000.00	3,000.00	3,000.00	3,000.00
24-40-285	FUEL	335.57	.00	.00	.00	.00	.00
Total MARKETING AND PROMOTIONAL EXP:		193,175.35	168,804.27	69,000.00	116,500.00	111,500.00	111,500.00
CONTINGENCY & RESERVES							
24-40-415	CONTINGENCY	.00	.00	9,140.00	10,000.00	10,000.00	10,000.00
Total CONTINGENCY & RESERVES:		.00	.00	9,140.00	10,000.00	10,000.00	10,000.00
VC OPERATING EXPENSES							
24-40-510	SUPPLIES & EQUIPMENT	7,747.55	6,734.72	10,000.00	10,000.00	10,000.00	10,000.00
24-40-515	POSTAGE	5,057.18	5,220.82	5,000.00	5,000.00	5,000.00	5,000.00
24-40-525	BUILDING & GROUNDS	6,912.61	8,857.60	8,000.00	8,000.00	8,000.00	8,000.00
Total VC OPERATING EXPENSES:		19,717.34	20,813.14	23,000.00	23,000.00	23,000.00	23,000.00
TRANSFERS OUT							
24-40-710	TRANSFER OUT/VC BUIL	.00	.00	.00	.00	5,000.00	5,000.00

Account Number	Account Title	2014-15 Prior year 2 Actual	2015-16 Prior year Actual	2016-17 Current year Budget	2017-18 Future year BO Proposed	2017-18 Future year BC APPROVED	2017-18 Future year Council Adopted
	Total TRANSFERS OUT:	.00	.00	.00	.00	5,000.00	5,000.00
	Total EXPENDITURE AND REQUIREMENTS:	300,023.15	285,601.70	191,940.00	279,650.00	279,650.00	279,650.00

24-Community Promotion Fund	
Beginning Fund Balance	5,000
Revenues	301,000
Trans In Other Funds	0
Total Resources	306,000
Personnel	130,150
Materials & Services	134,500
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	5,000
Total Expenditures	269,650
Contingency & Reserves	10,000
Ending Fund Balance	26,350
Total Expenditures &	306,000

Account Number	Account Title	2014-15 Prior year 2 Actual	2015-16 Prior year Actual	2016-17 Current year Budget	2017-18 Future year BO Proposed	2017-18 Future year BC APPROVED	2017-18 Future year Council Adopted
1% ECOB BUILDING MTC							
MISCELLANEOUS REVENUE							
25-36-110	1% ROOM TAX	.00	.00	57,000.00	57,000.00	57,000.00	57,000.00
Total MISCELLANEOUS REVENUE:		.00	.00	57,000.00	57,000.00	57,000.00	57,000.00
EXPENDITURE AND REQUIREMENTS							
MATERIALS AND SERVICES							
25-40-210	ECOB BUILDING MTC	.00	.00	57,000.00	57,000.00	57,000.00	57,000.00
Total MATERIALS AND SERVICES:		.00	.00	57,000.00	57,000.00	57,000.00	57,000.00
Total EXPENDITURE AND REQUIREMENTS:		.00	.00	57,000.00	57,000.00	57,000.00	57,000.00

25-1% ECOB BLDG MTC	
Beginning Fund Balance	42,000
Revenues	57,000
Trans In Other Funds	0
Total Resources	99,000
Personnel	0
Materials & Services	57,000
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	57,000
Contingency & Reserves	37,000
Ending Fund Balance	5,000
Total Expenditures & Contingencies	99,000

FUND 51: STATE REVENUE SHARING (SRS)

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

Budget Comments:

The Public Works replaced a fleet truck in FY1617. The oldest PD vehicle will be cycled out this year.

FUND 54: SPECIAL CITY ALLOTMENT (SCA)

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

source: <http://www.oregon.gov/ODOT/HWY/LGS/funding.shtml>

Budget Comments:

No SCA revenues are anticipated this budget year.

Account Number	Account Title	2014-15 Prior year 2 Actual	2015-16 Prior year Actual	2016-17 Current year Budget	2017-18 Future year BO Proposed	2017-18 Future year BC APPROVED	2017-18 Future year Council Adopted
STATE REVENUE SHARING FUND							
MISCELLANEOUS REVENUE							
51-36-100	INTEREST	4.88	6.49	.00	.00	.00	.00
51-36-150	STATE REV SHARING	21,227.49	20,602.00	20,000.00	20,000.00	20,000.00	20,000.00
Total MISCELLANEOUS REVENUE:		21,232.37	20,608.49	20,000.00	20,000.00	20,000.00	20,000.00
EXPENDITURES & REQUIREMENTS							
EXPENDITURE RESERVE							
51-40-315	EXPENDITURE RESERVE	.00	.00	6,000.00	6,000.00	.00	.00
Total EXPENDITURE RESERVE:		.00	.00	6,000.00	6,000.00	.00	.00
TRANSFERS OUT							
51-40-545	FLEET REPLACEMENT	20,000.00	30,000.00	20,000.00	30,000.00	20,000.00	20,000.00
Total TRANSFERS OUT:		20,000.00	30,000.00	20,000.00	30,000.00	20,000.00	20,000.00
Total EXPENDITURES & REQUIREMENTS:		20,000.00	30,000.00	26,000.00	36,000.00	20,000.00	20,000.00

51-State Rev Sharing Fund	
Beginning Fund Balance	5,000
Revenues	20,000
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	20,000
Total Expenditures	20,000
Contingency & Reserves	0
Ending Fund Balance	5,000
Total Expenditures & Contingencies	25,000

Account Number	Account Title	2014-15 Prior year 2 Actual	2015-16 Prior year Actual	2016-17 Current year Budget	2017-18 Future year BO Proposed	2017-18 Future year BC APPROVED	2017-18 Future year Council Adopted
SMALL CITY ALLOTMENT FUND							
MISCELLANEOUS REVENUE							
54-36-100	INTEREST	.22	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		.22	.00	.00	.00	.00	.00
SMALL CITY ALLOTMENT PROJECT							
54-37-100	SCA GRANT FUNDS	50,000.00	.00	.00	.00	.00	.00
Total SMALL CITY ALLOTMENT PROJECT:		50,000.00	.00	.00	.00	.00	.00
EXPENDITURES & REQUIREMENTS							
CAPITAL OUTLAY							
54-40-520	CONSTRUCTION SCA GR	50,000.00	.00	.00	.00	.00	.00
Total CAPITAL OUTLAY:		50,000.00	.00	.00	.00	.00	.00
Total EXPENDITURES & REQUIREMENTS:		50,000.00	.00	.00	.00	.00	.00

54-Special City Allotment Fund	
Beginning Fund Balance	
Revenues	0
Trans In Other Funds	0
Total Resources	0
Personnel	0
Materials & Services	0
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	0
Contingency & Reserves	0
Ending Fund Balance	0
Total Expenditures & Contingencies	0

CAPITAL PROJECTS FUNDS

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



FUND 63: I & I CORRECTIONS

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

Budget Comments:

CAPITAL OUTLAY

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

CHANGES FROM BUDGET COMMITTEE:

This fund was established in the early 2000s to work towards completed the new wastewater treatment facility. It was decided that since this is stormwater I&I into the sewer collection and conveyance system that the fund would now be closed and moved to the regular Sewer Utility fund.

FUND 65: WWTP IMPROVEMENT FUND

The project was finally completed in October 2015! The monies left in this construction fund were transferred to the Sewer Utility and Sewer Reserve Funds in FY 1617. This fund is now closed, but will remain in the budget for 2 more years.

Account Number	Account Title	2014-15 Prior year 2 Actual	2015-16 Prior year Actual	2016-17 Current year Budget	2017-18 Future year BO Proposed	2017-18 Future year BC APPROVED	2017-18 Future year Council Adopted
I&I CORRECTION FUND							
MISCELLANEOUS REVENUE							
63-36-100	INTEREST	43.93	45.11	50.00	50.00	.00	.00
Total MISCELLANEOUS REVENUE:		43.93	45.11	50.00	50.00	.00	.00
EXPENDITURES & REQUIREMENTS							
CONTINGENCY							
63-40-415	CONTINGENCY	.00	.00	23,050.00	23,050.00	.00	.00
Total CONTINGENCY:		.00	.00	23,050.00	23,050.00	.00	.00
CAPITAL OUTLAY							
63-40-560	I&I CORRECTION CAPITA	28,001.47	715.92	60,000.00	60,000.00	.00	.00
Total CAPITAL OUTLAY:		28,001.47	715.92	60,000.00	60,000.00	.00	.00
TRANSFERS OUT							
63-40-715	TRANS OUT TO SEWER	.00	.00	.00	.00	72,757.00	72,757.00
Total TRANSFERS OUT:		.00	.00	.00	.00	72,757.00	72,757.00
Total EXPENDITURES & REQUIREMENTS:		28,001.47	715.92	83,050.00	83,050.00	72,757.00	72,757.00

63-I&I Fund FY 1718 CLOSE & COMBINE WITH SEWER	
Beginning Fund Balance	72,756
Revenues	0
Trans In Other Funds	0
Total Resources	72,756
Personnel	0
Materials & Services	0
Capital Outlay	
Debt Services	0
Special Payments	0
Transfers Out Other Funds	72,756
Total Expenditures	72,756
Contingency & Reserves	0
Ending Fund Balance	0
Total Expenditures & Contingencies	72,756

Account Number	Account Title	2014-15 Prior year 2 Actual	2015-16 Prior year Actual	2016-17 Current year Budget	2017-18 Future year BO Proposed	2017-18 Future year BC APPROVED	2017-18 Future year Council Adopted
WWTP IMPROVEMENT FUND							
INTERGOVERNMENTAL							
65-33-160	LOAN DISBURSEMENTS	230,279.00	786,725.00	.00	.00	.00	.00
Total INTERGOVERNMENTAL:		230,279.00	786,725.00	.00	.00	.00	.00
MISCELLANEOUS REVENUE							
65-36-100	INTEREST	366.72	394.41	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		366.72	394.41	.00	.00	.00	.00
EXPENDITURES & REQUIREMENTS							
CAPITAL OUTLAY							
65-40-530	CONSTRUCTION COSTS	323,322.00	632,238.97	.00	.00	.00	.00
65-40-560	ADMINISTRATION	19,925.91	1,500.00	.00	.00	.00	.00
65-40-570	ENGINEERING	28,459.00	.00	.00	.00	.00	.00
Total CAPITAL OUTLAY:		371,706.91	633,738.97	.00	.00	.00	.00
TRANSFERS OUT							
65-40-710	CLOSE OUT TO SEW RE	.00	.00	620,000.00	.00	.00	.00
65-40-720	CLOSE OUT TO SEW UT	.00	.00	200,000.00	.00	.00	.00
Total TRANSFERS OUT:		.00	.00	820,000.00	.00	.00	.00
Total EXPENDITURES & REQUIREMENTS:		371,706.91	633,738.97	820,000.00	.00	.00	.00

65- WWTP Improvement Fund CLOSED FY1617	
Beginning Fund Balance	0
Revenues	FUND
Trans In Other Funds	CLOSED
Total Resources	0
Personnel	
Materials & Services	
Capital Outlay	
Debt Services	
Special Payments	
Transfers Out Other Funds	
Total Expenditures	0
Contingency & Reserves	0
Ending Fund Balance	0
Total Expenditures & Contingencies	0

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 fiscal year (14-15).

The monthly basic sewer portion of a utility bill is \$50.95. \$6 of that amount is dedicated to service this debt. A portion of the General Indirect costs are allocated to this fund for billing, collection, and financial management.

Account Number	Account Title	2014-15 Prior year 2 Actual	2015-16 Prior year Actual	2016-17 Current year Budget	2017-18 Future year BO Proposed	2017-18 Future year BC APPROVED	2017-18 Future year Council Adopted
HWY 101 SEWER DEBT FUND							
SERVICES FEES							
62-33-110	MONTHLY DEBT CHARG	114,994.00	116,878.00	116,000.00	116,000.00	116,000.00	116,000.00
Total SERVICES FEES:		114,994.00	116,878.00	116,000.00	116,000.00	116,000.00	116,000.00
MISCELLANEOUS REVENUE							
62-36-100	INTEREST	58.56	83.83	50.00	50.00	50.00	50.00
Total MISCELLANEOUS REVENUE:		58.56	83.83	50.00	50.00	50.00	50.00
EXPENDITURES & REQUIREMENTS							
CONTINGENCY							
62-40-415	CONTINGENCY	.00	.00	10,000.00	10,000.00	10,000.00	10,000.00
Total CONTINGENCY:		.00	.00	10,000.00	10,000.00	10,000.00	10,000.00
DEBT SERVICES							
62-40-630	DEBT TO RESERVE FUN	90,268.00	90,268.00	90,268.00	90,268.00	90,268.00	90,268.00
Total DEBT SERVICES:		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	8,491.00	8,658.00	8,824.00	9,730.00	9,730.00	9,730.00
Total TRANSFERS OUT:		8,491.00	8,658.00	8,824.00	9,730.00	9,730.00	9,730.00
Total EXPENDITURES & REQUIREMENTS:		98,759.00	98,926.00	109,092.00	109,998.00	109,998.00	109,998.00

62-HWY 101 Debt Service Fund	
Beginning Fund Balance	159,000
Revenues	116,050
Trans In Other Funds	0
Total Resources	275,050
Personnel	0
Materials & Services	0
Capital Outlay	0
Debt Services	90,268
Special Payments	0
Transfers Out Other Funds	9,730
Total Expenditures	99,998
Contingency & Reserves	10,000
Ending Fund Balance	165,052
Total Expenditures & Contingencies	275,050

ENTERPRISE FUNDS

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



FUND 22: WATER UTILITY FUND

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

Budget Comments:

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. Annually the rates increase based on the nationwide Municipal Cost Index.

All of the Public Works staff share responsibilities of the Water Department but 3 FTE are actually funded in this department.

Pursuant to the City Strategic Plan Goal 1, sub (i), the City's salary schedule is 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 2014. The Spring 2017 Salary Schedule is attached in the supplemental pages.

The April 2017 Salary Study was prepared utilizing the following: 2016 OMLIS (state) employment wage data for Southwestern Oregon (Coos, Curry, & Douglas counties) and Rogue Valley (Jackson & Josephine counties) based on the federal Standard Occupational Classification (SOC) for each City position; and Curry County salary data; and comparison of the following comparably sized cities: Bandon, Columbia City, Coquille, Creswell, Culver, Dayton, Mt Angel, North Plains, Reedsport, & Veneta.

For PD: SW Oregon, Rogue Valley, Curry County, & the cities of: Amity, Bandon, Burns, Columbia City, Coquille, Mt Angel, Myrtle Creek, & Rogue River

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

- Building and Grounds was increased for reservoir fencing.
- Treatment chemical costs increased this year
- Also will be focusing on the water treatment plant engineering

Account Number	Account Title	2014-15 Prior year 2 Actual	2015-16 Prior year Actual	2016-17 Current year Budget	2017-18 Future year BO Proposed	2017-18 Future year BC APPROVED	2017-18 Future year Council Adopted
WATER UTILITY FUND							
MISCELLANEOUS REVENUE							
22-36-100	INTEREST	192.20	148.11	200.00	200.00	200.00	200.00
22-36-110	MISC RECEIPTS	5,631.65	1,523.18	2,000.00	2,000.00	2,000.00	2,000.00
22-36-200	SDC INSTALL/MATERIAL	15,600.00	45,837.17	2,000.00	2,000.00	2,000.00	2,000.00
22-36-250	PENALTIES	22,444.91	35,194.31	25,000.00	25,000.00	25,000.00	25,000.00
Total MISCELLANEOUS REVENUE:		43,868.76	82,702.77	29,200.00	29,200.00	29,200.00	29,200.00
WATER SALES							
22-37-200	INSIDE WATER SALES	409,945.00	411,955.13	423,000.00	423,000.00	423,000.00	423,000.00
22-37-210	OUTSIDE WATER SALES	132,544.98	139,638.33	135,000.00	135,000.00	135,000.00	135,000.00
Total WATER SALES:		542,489.98	551,593.46	558,000.00	558,000.00	558,000.00	558,000.00
TRANSFERS IN							
22-39-100	WATER RESERVE	150,000.00	150,000.00	.00	.00	40,000.00	40,000.00
Total TRANSFERS IN:		150,000.00	150,000.00	.00	.00	40,000.00	40,000.00
WATER UTILITY EXPENDITURES							
PERSONNEL SERVICES							
22-40-111	PW SUPERINTENDENT	31,111.08	31,643.52	31,300.00	33,300.00	33,300.00	33,300.00
22-40-113	PW TECHNICIAN TB	34,830.95	34,273.79	37,300.00	39,500.00	39,500.00	39,500.00
22-40-116	PW LEAD WORKER DS	22,315.12	23,184.68	22,500.00	24,000.00	24,000.00	24,000.00
22-40-117	OVERTIME	.00	385.24	2,000.00	2,000.00	2,000.00	2,000.00
22-40-118	OPERATOR 1/2 (EP)	19,688.18	20,003.29	20,000.00	21,100.00	21,100.00	21,100.00
22-40-119	OPERATOR 1/2 (JS)	18,715.23	19,102.31	18,500.00	19,800.00	19,800.00	19,800.00
22-40-130	PERS	18,265.03	20,106.69	20,000.00	27,300.00	27,300.00	27,300.00
22-40-131	FICA	12,227.01	9,294.72	10,000.00	11,000.00	11,000.00	11,000.00
22-40-132	WORKERS COMP	7,570.40	7,199.28	8,000.00	9,000.00	9,000.00	9,000.00
22-40-133	MEDICAL INSURANCE	41,158.91	53,432.80	52,000.00	53,500.00	53,500.00	53,500.00
22-40-134	LIFE & LTD INSURANCE	559.77	561.36	700.00	700.00	700.00	700.00
Total PERSONNEL SERVICES:		206,441.68	219,187.68	222,300.00	241,200.00	241,200.00	241,200.00
MAT AND SERV DIST & GEN							
22-40-210	DUES/SUBS/FEES	3,979.96	5,226.23	4,000.00	4,000.00	4,000.00	4,000.00
22-40-230	TRAVEL & TRAINING	1,729.47	1,445.26	3,000.00	3,000.00	3,000.00	3,000.00
22-40-240	SUPPLIES & EQUIPMENT	2,390.78	1,236.88	6,000.00	6,000.00	6,000.00	6,000.00
22-40-250	EQUIPMENT O & M	4,556.95	6,294.07	14,000.00	14,000.00	14,000.00	14,000.00
22-40-252	SMALL TOOLS & EQUIP	1,723.49	2,300.60	2,500.00	2,500.00	2,500.00	2,500.00
22-40-254	MATERIALS & FITTINGS	5,827.07	10,165.00	10,000.00	10,000.00	10,000.00	10,000.00
22-40-255	CROSS CONNECTION C	.00	.00	500.00	500.00	500.00	500.00
22-40-265	BUILDING & GROUNDS	382.75	1,262.15	1,500.00	21,500.00	21,500.00	21,500.00
22-40-268	SYSTEM CONSTRUCTIO	27,004.77	25,286.95	25,000.00	25,000.00	25,000.00	25,000.00
22-40-270	ELECTRICITY	6,524.91	4,239.54	8,000.00	8,000.00	8,000.00	8,000.00
22-40-272	LABORATORY TESTING	1,670.00	2,155.00	2,000.00	2,000.00	2,000.00	2,000.00
22-40-275	GARBAGE	2,037.68	2,059.92	2,500.00	2,500.00	2,500.00	2,500.00
22-40-279	OSHA REQUIRED EXPEN	4,397.76	1,197.73	3,000.00	3,000.00	3,000.00	3,000.00
22-40-285	FUEL	7,330.37	5,065.41	8,000.00	8,000.00	8,000.00	8,000.00
22-40-295	CONTRACT SERVICES	15,406.26	20,556.66	15,000.00	50,000.00	50,000.00	50,000.00
Total MAT AND SERV DIST & GEN:		84,962.22	88,491.40	105,000.00	160,000.00	160,000.00	160,000.00

Account Number	Account Title	2014-15 Prior year 2 Actual	2015-16 Prior year Actual	2016-17 Current year Budget	2017-18 Future year BO Proposed	2017-18 Future year BC APPROVED	2017-18 Future year Council Adopted
CONTINGENCY & RESERVES							
22-40-415	CONTINGENCY	.00	.00	50,000.00	50,000.00	50,000.00	50,000.00
Total CONTINGENCY & RESERVES:		.00	.00	50,000.00	50,000.00	50,000.00	50,000.00
CAPITAL OUTLAY							
22-40-515	CAPITAL EQUIPMENT	49,780.29	51,657.87	.00	.00	.00	.00
22-40-530	SYS CONST & REPLACE	368,119.79	394,136.63	40,000.00	40,000.00	40,000.00	40,000.00
Total CAPITAL OUTLAY:		417,900.08	445,794.50	40,000.00	40,000.00	40,000.00	40,000.00
Total WATER UTILITY EXPENDITURES:		709,303.98	753,473.58	417,300.00	491,200.00	491,200.00	491,200.00
MAT AND SERV INTAKE & TRTMNT							
MAT AND SERV INTAKE & TRTMNT							
22-41-210	DUES/PRINTING/FILING	1,211.89	1,132.00	1,000.00	1,000.00	1,000.00	1,000.00
22-41-231	TRAVEL & TRAINING	723.80	510.00	1,000.00	1,000.00	1,000.00	1,000.00
22-41-240	SUPPLIES & EQUIPMENT	.00	.00	100.00	100.00	100.00	100.00
22-41-250	EQUIPMENT & PLANT O	7,053.66	2,366.12	12,000.00	15,000.00	15,000.00	15,000.00
22-41-251	TREATMENT & CHEMICA	13,447.41	11,232.56	14,000.00	17,500.00	17,500.00	17,500.00
22-41-252	SMALL TOOLS & EQUIPM	.00	357.25	1,200.00	1,200.00	1,200.00	1,200.00
22-41-265	BUILDING & GROUNDS	450.79	1,840.90	2,000.00	2,000.00	2,000.00	2,000.00
22-41-270	ELECTRICITY	25,119.15	30,827.54	32,000.00	32,000.00	32,000.00	32,000.00
22-41-272	LABORATORY TESTING	1,758.63	1,361.40	4,000.00	4,000.00	4,000.00	4,000.00
22-41-295	CONTRACT SERVICES	200.00	.00	50,000.00	50,000.00	50,000.00	50,000.00
Total MAT AND SERV INTAKE & TRTMNT:		49,965.33	49,627.77	117,300.00	123,800.00	123,800.00	123,800.00
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
22-41-714	GENERAL INDIRECT	152,267.00	163,989.00	171,451.00	175,614.00	175,614.00	175,614.00
22-41-715	NONINSURED LOSS	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Total TRANSFERS OUT:		158,267.00	169,989.00	177,451.00	181,614.00	181,614.00	181,614.00
Total MAT AND SERV INTAKE & TRTMNT:		208,232.33	219,616.77	294,751.00	305,414.00	305,414.00	305,414.00

22-Water Utility Fund	
Beginning Fund Balance	200,000
Revenues	587,200
Trans In Other Funds	40,000
Total Resources	827,200
Personnel	241,200
Materials & Services	283,800
Capital Outlay	40,000
Debt Services	0
Special Payments	0
Transfers Out Other Funds	181,614
Total Expenditures	746,614
Contingency & Reserves	50,000
Ending Fund Balance	30,586
Total Expenditures & Contingencies	827,200

FUND 23: SEWER (WASTEWATER) FUND

The City operates a wastewater collection and treatment system to effectively collect and treat all waste generated by the residents and commercial businesses within Gold Beach proper and parts of Hunter Creek. Of the \$50.40 basic monthly sewer fee, \$21.40 is currently allocated to the Sewer Utility Fund. The Public Works Department is funded approximately 50% from this fund.

Budget Comments:

All of the Public Works staff share responsibilities of the Sewer Department but 2.5 FTE are actually funded in this department. The PW Superintendent is funded 50/50 between Water and Sewer.

Pursuant to the City Strategic Plan Goal 1, sub (i), the City's salary schedule is 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 2014. The Spring 2017 Salary Schedule is attached in the supplemental pages.

The April 2017 Salary Study was prepared utilizing the following: 2016 OMLIS (state) employment wage data for Southwestern Oregon (Coos, Curry, & Douglas counties) and Rogue Valley (Jackson & Josephine counties) based on the federal Standard Occupational Classification (SOC) for each City position; and Curry County salary data; and comparison of the following comparably sized cities: Bandon, Columbia City, Coquille, Creswell, Culver, Dayton, Mt Angel, North Plains, Reedsport, & Veneta.

For PD: SW Oregon, Rogue Valley, Curry County, & the cities of: Amity, Bandon, Burns, Columbia City, Coquille, Mt Angel, Myrtle Creek, & Rogue River

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

CHANGES FROM BUDGET COMMITTEE:

The I&I Fund will be closed and moved to this fund.

Account Number	Account Title	2014-15 Prior year 2 Actual	2015-16 Prior year Actual	2016-17 Current year Budget	2017-18 Future year BO Proposed	2017-18 Future year BC APPROVED	2017-18 Future year Council Adopted
SEWER UTILITY FUND							
MISCELLANEOUS REVENUE							
23-36-100	INTEREST	135.49	175.67	100.00	100.00	100.00	100.00
23-36-110	MISC RECEIPTS	1,425.00	14,362.06	6,000.00	6,000.00	6,000.00	6,000.00
23-36-200	SDC INSTALL/MAT/LABO	7,200.00	17,259.38	5,000.00	5,000.00	5,000.00	5,000.00
Total MISCELLANEOUS REVENUE:		8,760.49	31,797.11	11,100.00	11,100.00	11,100.00	11,100.00
SERVICE CHARGES							
23-37-200	SEWER CHARGE	419,644.00	428,230.08	415,000.00	415,000.00	415,000.00	415,000.00
Total SERVICE CHARGES:		419,644.00	428,230.08	415,000.00	415,000.00	415,000.00	415,000.00
TRANSFERS IN							
23-39-100	CLOSE WWTP TRANS IN	100,000.00	.00	200,000.00	.00	.00	.00
23-39-110	CLOSE I&I FUND	.00	.00	.00	.00	72,757.00	72,757.00
Total TRANSFERS IN:		100,000.00	.00	200,000.00	.00	72,757.00	72,757.00
SEWER UTILITY EXPENDITURES							
PERSONNEL SERVICES							
23-40-110	PW SUPERINTENDENT	31,111.08	31,643.52	31,300.00	33,300.00	33,300.00	33,300.00
23-40-111	PW ASST SUPER RH	51,999.70	52,517.15	52,600.00	55,900.00	55,900.00	55,900.00
23-40-113	PW OPERATOR (EP)	19,688.07	20,003.14	20,000.00	21,100.00	21,100.00	21,100.00
23-40-117	OVERTIME	.00	152.04	1,500.00	1,500.00	1,500.00	1,500.00
23-40-118	OPERATOR 1/2 (JS)	18,715.10	19,170.66	18,500.00	19,800.00	19,800.00	19,800.00
23-40-130	PERS	19,397.52	20,612.17	21,000.00	28,100.00	28,100.00	28,100.00
23-40-131	FICA	9,789.96	8,750.14	9,800.00	10,400.00	10,400.00	10,400.00
23-40-132	WORKERS COMP	10,059.28	3,964.46	7,000.00	7,500.00	7,500.00	7,500.00
23-40-133	MEDICAL INSURANCE	33,889.32	37,168.95	42,700.00	44,000.00	44,000.00	44,000.00
23-40-134	LIFE & LTD INSURANCE	559.28	558.80	500.00	500.00	500.00	500.00
Total PERSONNEL SERVICES:		195,209.31	194,541.03	204,900.00	222,100.00	222,100.00	222,100.00
MATERIALS AND SERVICES							
23-40-210	DUES/SUBS/FEES/PRINT	3,960.87	3,502.05	5,000.00	5,000.00	5,000.00	5,000.00
23-40-220	DRAINFIELD LEASE	.00	.00	2,100.00	2,100.00	2,100.00	2,100.00
23-40-230	TRAVEL & TRAINING	1,764.65	137.19	2,000.00	2,000.00	2,000.00	2,000.00
23-40-231	OSHA REQUIRED EXP	2,170.71	599.79	2,000.00	2,000.00	2,000.00	2,000.00
23-40-240	SUPPLIES & EQUIPMENT	2,472.59	2,466.47	4,000.00	7,000.00	7,000.00	7,000.00
23-40-250	EQUIPMENT O & M	7,140.27	14,621.83	10,000.00	15,000.00	15,000.00	15,000.00
23-40-252	SMALL TOOLS/EQUIPME	367.51	1,148.91	1,200.00	1,200.00	1,200.00	1,200.00
23-40-253	MATERIALS & FITTINGS	1,157.05	2,625.83	3,000.00	3,000.00	3,000.00	3,000.00
23-40-260	SEWER/SYSTEM CONST	9,043.38	13,845.34	8,000.00	10,000.00	10,000.00	10,000.00
23-40-261	PLANT O & M	46,503.02	25,817.95	63,000.00	63,000.00	63,000.00	63,000.00
23-40-265	BUILDING/GROUNDS O &	676.98	818.15	1,500.00	1,500.00	1,500.00	1,500.00
23-40-270	ELECTRICITY	50,369.00	56,455.30	55,000.00	55,000.00	55,000.00	55,000.00
23-40-272	LABORATORY TESTING	2,028.19	2,615.89	3,000.00	3,000.00	3,000.00	3,000.00
23-40-275	GARBAGE	1,018.84	1,029.96	2,000.00	3,000.00	3,000.00	3,000.00
23-40-285	FUEL	2,997.11	2,233.06	5,500.00	5,500.00	5,500.00	5,500.00
23-40-295	CONTRACT SERVICES	29,597.00	4,301.60	10,000.00	10,000.00	10,000.00	10,000.00
Total MATERIALS AND SERVICES:		161,267.17	132,219.32	177,300.00	188,300.00	188,300.00	188,300.00

Account Number	Account Title	2014-15 Prior year 2 Actual	2015-16 Prior year Actual	2016-17 Current year Budget	2017-18 Future year BO Proposed	2017-18 Future year BC APPROVED	2017-18 Future year Council Adopted
CONTINGENCY & RESERVES							
23-40-415	CONTINGENCY	.00	.00	50,000.00	50,000.00	50,000.00	50,000.00
Total CONTINGENCY & RESERVES:		.00	.00	50,000.00	50,000.00	50,000.00	50,000.00
CAPITAL OUTLAY							
23-40-530	SYSTEM CONST & REPL	.00	.00	20,000.00	20,000.00	80,000.00	80,000.00
23-40-540	CAPITAL EQUIPMENT	13,623.15	.00	.00	.00	.00	.00
Total CAPITAL OUTLAY:		13,623.15	.00	20,000.00	20,000.00	80,000.00	80,000.00
TRANSFERS OUT							
23-40-710	BUILDING RESERVE	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
23-40-715	GENERAL INDIRECT	152,003.00	178,985.00	187,347.00	191,190.00	191,190.00	191,190.00
23-40-720	NON INSURED LOSS	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Total TRANSFERS OUT:		158,003.00	184,985.00	193,347.00	197,190.00	197,190.00	197,190.00
Total SEWER UTILITY EXPENDITURES:		528,102.63	511,745.35	645,547.00	677,590.00	737,590.00	737,590.00

23-Sewer Utility Fund	
Beginning Fund Balance	420,000
Revenues	426,100
Trans In Other Funds	72,757
Total Resources	918,857
Personnel	222,100
Materials & Services	188,300
Capital Outlay	80,000
Debt Services	0
Special Payments	0
Transfers Out Other Funds	197,190
Total Expenditures	687,590
Contingency & Reserves	50,000
Ending Fund Balance	181,267
Total Expenditures & Contingencies	918,857

RESERVE FUNDS

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



The following reserve funds were reviewed and reaffirmed by the Budget Committee for the FY1718 budget:

- FUND 91: Fleet Replacement Reserve
- FUND 92: Noninsured Losses/Unemployment Reserve
- FUND 93: Building Reserve
- FUND 95: Parks Reserve
- FUND 96: General Fund Reserve
- FUND 97: Water Deposits Reserve

The City's 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
- FUND 95: Parks Reserve
- FUND 96: General Fund Reserve
- FUND 97: Water Deposits Reserve
- FUND 98: Culvert Replacement Reserve

COPY OF THE RESOLUTION WHICH WILL BE ADOPTED WITH FY1718 BUDGET WHICH EXPLAINS PURPOSE AND REVIEW TIMES FOR EACH RESERVE FUND:

RESOLUTION R1617-11

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

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

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

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

NOW, THEREFORE, BE IT that the City Council reaffirms the purpose and review periods for the following reserve funds:

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. Effective fiscal year 2013-2014 it will be funded by a monthly \$2 per water account reserve fund charge.

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

This fund shall be reviewed in May 2019

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.

This fund shall be reviewed in May 2018

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.

This reserve fund was established by Resolution by R1516-11.

This fund shall be reviewed in May 2019

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, and R1516-11.

This fund shall be reviewed in May 2019

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, and R1516-11.

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.

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

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, and R1516-11.

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, and R1516-11.

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 Business Plan which states the City desires to have a yearly contingency of at least 5% as a safety net for unanticipated General Fund expenditures. This reserve fund is funded through transfers designated specifically for this purpose.

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

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.

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

This fund shall be reviewed in May 2021

98-Culvert Replacement Reserve Fund

The purpose of this fund is to accumulate revenues to fund major culvert repairs to the City's stormwater infrastructure. This reserve fund is funded through fund transfers designated specifically for this purpose.

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

This fund shall be reviewed in May 2018

RESERVE FUNDS	64-Water Reserve Fund	72-Visitor Ctr Building Reserve Fund	73-Nuisance Abatement Reserve	74-Sewer Reserve Fund	91-Fleet Replacement Fund	92-Noninsured / Unemp Reserve Fund	93-Building Reserve Fund	94-Fire Truck Reserve Fund	95-Parks Reserve Fund	96-General Fund Reserve Fund	97-Water Deposit Reserves	98-Culvert Replacement Reserve Fund
Beginning Fund Balance	90,000	5,000	22,283	1,590,000	10,000	104,274	66,246	166,268	59,995	39,050	206,500	50,047
Revenues	55,000	0	0	405,400	0	25	100	60,700	5	5	15,040	5
Trans In Other Funds	18,054	18,000	1,000	95,726	20,000	6,000	29,154	0	0	6,500	0	0
Total Resources	163,054	23,000	23,283	2,091,126	30,000	110,299	95,500	226,968	60,000	45,555	221,540	50,052
Personnel	0	0	0	0	0	0	0	0	0	0	0	0
Materials & Services	0	1,000	2,420	150,000	30,000	7,500	27,500	0	0	0	10,000	0
Capital Outlay	0	0	0	0	0	0	0	0	0	0	0	0
Debt Services	0	0	0	501,000	0	0	0	0	0	0	0	0
Special Payments	0	0	0	0	0	0	0	0	0	0	0	0
Transfers Out Other Funds	40,000	0	0	110,000	0	0	13,000	0	55,000	0	0	0
Total Expenditures	40,000	1,000	2,420	761,000	30,000	7,500	40,500	0	55,000	0	10,000	0
Contingency & Reserves	0	14,000	0	800,000	0	100,000	50,000	5,000	5,000	39,000	0	10,000
Ending Fund Balance	123,054	8,000	20,863	530,126	0	2,799	5,000	221,968	0	6,555	211,540	40,052
Total Expenditures & Contingencies	163,054	23,000	23,283	2,091,126	30,000	110,299	95,500	226,968	60,000	45,555	221,540	50,052

Account Number	Account Title	2014-15 Prior year 2 Actual	2015-16 Prior year Actual	2016-17 Current year Budget	2017-18 Future year BO Proposed	2017-18 Future year BC APPROVED	2017-18 Future year Council Adopted
WATER RESERVE FUND							
CHARGES AND FEES							
64-32-200	RESERVE CHARGE	32,556.40	33,031.93	40,000.00	55,000.00	55,000.00	55,000.00
Total CHARGES AND FEES:		32,556.40	33,031.93	40,000.00	55,000.00	55,000.00	55,000.00
MISCELLANEOUS REVENUE							
64-36-100	INTEREST	71.92	41.73	50.00	50.00	50.00	50.00
64-36-110	HCH/EM HILLS REVENUE	636.40	.00	.00	.00	.00	.00
64-36-120	HWY 101 LOAN	18,054.00	18,054.00	18,054.00	18,054.00	18,054.00	18,054.00
Total MISCELLANEOUS REVENUE:		18,762.32	18,095.73	18,104.00	18,104.00	18,104.00	18,104.00
EXPENDITURES & REQUIREMENTS							
TRANSFERS OUT							
64-40-720	TRANS OUT TO WATER	150,000.00	150,000.00	.00	.00	40,000.00	40,000.00
Total TRANSFERS OUT:		150,000.00	150,000.00	.00	.00	40,000.00	40,000.00
Total EXPENDITURES & REQUIREMENTS:		150,000.00	150,000.00	.00	.00	40,000.00	40,000.00

RESERVE FUNDS		64-Water Reserve Fund
Beginning Fund Balance		90,000
Revenues		55,000
Trans In Other Funds		18,054
Total Resources		163,054
Personnel		0
Materials & Services		0
Capital Outlay		0
Debt Services		0
Special Payments		0
Transfers Out Other Funds		40,000
Total Expenditures		40,000
Contingency & Reserves		0
Ending Fund Balance		123,054
Total Expenditures & Contingencies		163,054

Account Number	Account Title	2014-15 Prior year 2 Actual	2015-16 Prior year Actual	2016-17 Current year Budget	2017-18 Future year BO Proposed	2017-18 Future year BC APPROVED	2017-18 Future year Council Adopted
VISITOR CENTER BLDG RESERVE							
REVENUE TRANSFERS							
72-38-100	TRANS IN BLDG RESERV	.00	.00	5,000.00	5,000.00	13,000.00	13,000.00
72-38-110	TRANS IN PROMO	.00	.00	.00	.00	5,000.00	5,000.00
Total REVENUE TRANSFERS:		.00	.00	5,000.00	5,000.00	18,000.00	18,000.00
EXPENDITURES & REQUIREMENTS							
MATERIALS AND SERVICES							
72-40-240	BUILDING EXPENDITURE	.00	.00	1,000.00	1,000.00	1,000.00	1,000.00
Total MATERIALS AND SERVICES:		.00	.00	1,000.00	1,000.00	1,000.00	1,000.00
EXPENDITURE RESERVE							
72-40-315	EXPENDITURE RESERVE	.00	.00	14,000.00	14,000.00	14,000.00	14,000.00
Total EXPENDITURE RESERVE:		.00	.00	14,000.00	14,000.00	14,000.00	14,000.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	15,000.00	15,000.00	15,000.00	15,000.00

RESERVE FUNDS		72-Visitor Ctr Building Reserve Fund
Beginning Fund Balance		5,000
Revenues		0
Trans In Other Funds		18,000
Total Resources		23,000
Personnel		0
Materials & Services		1,000
Capital Outlay		0
Debt Services		0
Special Payments		0
Transfers Out Other Funds		0
Total Expenditures		1,000
Contingency & Reserves		14,000
Ending Fund Balance		8,000
Total Expenditures & Contingencies		23,000

Account Number	Account Title	2014-15 Prior year 2 Actual	2015-16 Prior year Actual	2016-17 Current year Budget	2017-18 Future year BO Proposed	2017-18 Future year BC APPROVED	2017-18 Future year Council Adopted
NUSIANCE ABATE RESERVE							
TRANSFERS IN							
73-39-100	TRANSFER IN GEN FUND	.00	.00	7,420.00	1,000.00	1,000.00	1,000.00
Total TRANSFERS IN:		.00	.00	7,420.00	1,000.00	1,000.00	1,000.00
EXPENDITURES & REQUIREMENTS							
MATERIALS AND SERVICES							
73-40-240	ABATEMENT COSTS	.00	.00	2,420.00	2,420.00	2,420.00	2,420.00
Total MATERIALS AND SERVICES:		.00	.00	2,420.00	2,420.00	2,420.00	2,420.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	2,420.00	2,420.00	2,420.00	2,420.00

RESERVE FUNDS		73- Nuisance Abatement Reserve
Beginning Fund Balance		22,283
Revenues		0
Trans In Other Funds		1,000
Total Resources		23,283
Personnel		0
Materials & Services		2,420
Capital Outlay		0
Debt Services		0
Special Payments		0
Transfers Out Other Funds		0
Total Expenditures		2,420
Contingency & Reserves		0
Ending Fund Balance		20,863
Total Expenditures & Contingencies		23,283

RESERVE FUNDS	74-Sewer Reserve Fund
Beginning Fund Balance	1,590,000
Revenues	405,400
Trans In Other Funds	95,726
Total Resources	2,091,126
Personnel	0
Materials & Services	150,000
Capital Outlay	0
Debt Services	501,000
Special Payments	0
Transfers Out Other Funds	110,000
Total Expenditures	761,000
Contingency & Reserves	800,000
Ending Fund Balance	530,126
Total Expenditures & Contingencies	2,091,126

Account Number	Account Title	2014-15 Prior year 2 Actual	2015-16 Prior year Actual	2016-17 Current year Budget	2017-18 Future year BO Proposed	2017-18 Future year BC APPROVED	2017-18 Future year Council Adopted
SEWER RESERVE FUND							
CHARGES AND FEES							
74-32-150	RESERVE CHARGE	31,241.11	32,673.68	30,000.00	30,000.00	30,000.00	30,000.00
74-32-155	STP DEBT CHARGE	380,419.00	387,450.79	375,000.00	375,000.00	375,000.00	375,000.00
Total CHARGES AND FEES:		411,660.11	420,124.47	405,000.00	405,000.00	405,000.00	405,000.00
MISCELLANEOUS REVENUE							
74-36-100	INTEREST	439.24	497.80	400.00	400.00	400.00	400.00
74-36-120	HWY 101 LOAN	54,160.00	54,160.00	54,160.00	54,160.00	54,160.00	54,160.00
74-36-130	STREET SWEEPER LOA	29,000.00	29,000.00	29,000.00	29,000.00	29,000.00	29,000.00
74-36-140	FIRE SCBA LOAN	.00	.00	12,165.62	12,165.62	12,165.62	12,165.62
Total MISCELLANEOUS REVENUE:		83,599.24	83,657.80	95,725.62	95,725.62	95,725.62	95,725.62
TRANSFERS IN							
74-39-110	CLOSING WWTP TRANS	.00	.00	620,000.00	.00	.00	.00
Total TRANSFERS IN:		.00	.00	620,000.00	.00	.00	.00
EXPENDITURES & REQUIREMENTS							
MATERIALS AND SERVICES							
74-40-200	FOG GRANTS/LOANS	.00	.00	150,000.00	150,000.00	150,000.00	150,000.00
Total MATERIALS AND SERVICES:		.00	.00	150,000.00	150,000.00	150,000.00	150,000.00
EXPENDITURE RESERVE							
74-40-315	EXPENDITURE RESERVE	.00	.00	800,000.00	800,000.00	800,000.00	800,000.00
Total EXPENDITURE RESERVE:		.00	.00	800,000.00	800,000.00	800,000.00	800,000.00
DEBT SERVICES							
74-40-620	Y09001 LOAN PAYMENT	73,242.28	73,242.28	75,000.00	75,000.00	75,000.00	75,000.00
74-40-630	USDA 92-08 LOAN	162,204.00	162,204.00	163,000.00	163,000.00	163,000.00	163,000.00
74-40-640	R37813 LOAN	262,188.00	261,563.00	263,000.00	263,000.00	263,000.00	263,000.00
Total DEBT SERVICES:		497,634.28	497,009.28	501,000.00	501,000.00	501,000.00	501,000.00
TRANSFERS OUT							
74-40-710	TRANSFER OUT TO GEN	.00	.00	122,000.00	.00	.00	.00
74-40-730	TRANS OUT STREETS	.00	.00	.00	188,000.00	110,000.00	110,000.00
74-40-750	TRANS OUT SEWER UTIL	100,000.00	.00	.00	.00	.00	.00
Total TRANSFERS OUT:		100,000.00	.00	122,000.00	188,000.00	110,000.00	110,000.00
Total EXPENDITURES & REQUIREMENTS:		597,634.28	497,009.28	1,573,000.00	1,639,000.00	1,561,000.00	1,561,000.00

Account Number	Account Title	2014-15 Prior year 2 Actual	2015-16 Prior year Actual	2016-17 Current year Budget	2017-18 Future year BO Proposed	2017-18 Future year BC APPROVED	2017-18 Future year Council Adopted
FLEET REPLACEMENT FUND							
MISCELLANEOUS REVENUE							
91-36-100	INTEREST	3.59	5.78	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		3.59	5.78	.00	.00	.00	.00
TRANSFERS IN							
91-39-110	ST REVENUE SHARING	20,000.00	30,000.00	20,000.00	30,000.00	20,000.00	20,000.00
Total TRANSFERS IN:		20,000.00	30,000.00	20,000.00	30,000.00	20,000.00	20,000.00
EXPENDITURES & REQUIREMENTS							
MATERIALS AND SERVICES							
91-40-290	VEHICLE PURCHASE	35,180.52	36,602.18	30,000.00	30,000.00	30,000.00	30,000.00
Total MATERIALS AND SERVICES:		35,180.52	36,602.18	30,000.00	30,000.00	30,000.00	30,000.00
EXPENDITURE RESERVE							
91-40-315	EXPENDITURE RESERVE	.00	.00	5,000.00	5,000.00	.00	.00
Total EXPENDITURE RESERVE:		.00	.00	5,000.00	5,000.00	.00	.00
Total EXPENDITURES & REQUIREMENTS:		35,180.52	36,602.18	35,000.00	35,000.00	30,000.00	30,000.00

RESERVE FUNDS	
	91-Fleet Replacement Fund
Beginning Fund Balance	10,000
Revenues	0
Trans In Other Funds	20,000
Total Resources	30,000
Personnel	0
Materials & Services	30,000
Capital Outlay	0
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

Account Number	Account Title	2014-15 Prior year 2 Actual	2015-16 Prior year Actual	2016-17 Current year Budget	2017-18 Future year BO Proposed	2017-18 Future year BC APPROVED	2017-18 Future year Council Adopted
NONINSURED LOSS/UNEMPLOYMENT							
MISCELLANEOUS REVENUE							
92-36-100	INTEREST	39.27	51.77	25.00	25.00	25.00	25.00
92-36-110	MISC REVENUE	14,305.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		14,344.27	51.77	25.00	25.00	25.00	25.00
TRANSFERS IN							
92-39-100	GENERAL FUND	5,000.00	5,000.00	.00	.00	.00	.00
92-39-120	WATER FUND	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
92-39-130	SEWER FUND	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Total TRANSFERS IN:		11,000.00	11,000.00	6,000.00	6,000.00	6,000.00	6,000.00
EXPENDITURES & REQUIREMENTS							
MATERIALS AND SERVICES							
92-40-290	UNEMPLOYMENT BILLIN	3,843.00	7,670.00	4,000.00	4,000.00	4,000.00	4,000.00
92-40-297	NONINSURED LOSSES	14,785.67	1,058.00	3,500.00	3,500.00	3,500.00	3,500.00
Total MATERIALS AND SERVICES:		18,628.67	8,728.00	7,500.00	7,500.00	7,500.00	7,500.00
EXPENDITURE RESERVE							
92-40-315	EXPENDITURE RESERVE	.00	.00	96,525.00	100,000.00	100,000.00	100,000.00
Total EXPENDITURE RESERVE:		.00	.00	96,525.00	100,000.00	100,000.00	100,000.00
Total EXPENDITURES & REQUIREMENTS:		18,628.67	8,728.00	104,025.00	107,500.00	107,500.00	107,500.00

RESERVE FUNDS	92- Noninsured/ Unemp Reserve Fund
Beginning Fund Balance	104,274
Revenues	25
Trans In Other Funds	6,000
Total Resources	110,299
Personnel	0
Materials & Services	7,500
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	7,500
Contingency & Reserves	100,000
Ending Fund Balance	2,799
Total Expenditures & Contingencies	110,299

Account Number	Account Title	2014-15 Prior year 2 Actual	2015-16 Prior year Actual	2016-17 Current year Budget	2017-18 Future year BO Proposed	2017-18 Future year BC APPROVED	2017-18 Future year Council Adopted
BUILDING RESERVE FUND							
MISCELLANEOUS REVENUE							
93-36-100	INTEREST	89.00	73.73	100.00	100.00	100.00	100.00
93-36-120	HWY 101 LOAN	18,054.00	18,054.00	18,054.00	18,054.00	18,054.00	18,054.00
Total MISCELLANEOUS REVENUE:		18,143.00	18,127.73	18,154.00	18,154.00	18,154.00	18,154.00
TRANSFERS IN CITY HALL							
93-39-100	GENERAL FUND	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
93-39-130	WATER FUND	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
93-39-140	SEWER FUND	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Total TRANSFERS IN CITY HALL:		11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00
EXPENDITURES & REQUIREMENTS							
MATERIALS AND SERVICES							
93-40-240	BUILDING EXPENDITURE	9,856.13	220,154.61	27,500.00	27,500.00	27,500.00	27,500.00
Total MATERIALS AND SERVICES:		9,856.13	220,154.61	27,500.00	27,500.00	27,500.00	27,500.00
EXPENDITURE RESERVE							
93-40-315	EXPENDITURE RESERVE	7,735.00	.00	43,654.00	50,000.00	50,000.00	50,000.00
Total EXPENDITURE RESERVE:		7,735.00	.00	43,654.00	50,000.00	50,000.00	50,000.00
TRANSFERS OUT							
93-40-730	TRANS OUT TO VC BLDG	.00	.00	5,000.00	5,000.00	13,000.00	13,000.00
Total TRANSFERS OUT:		.00	.00	5,000.00	5,000.00	13,000.00	13,000.00
Total EXPENDITURES & REQUIREMENTS:		17,591.13	220,154.61	76,154.00	82,500.00	90,500.00	90,500.00

RESERVE FUNDS	
	93- Building Reserve Fund
Beginning Fund Balance	66,246
Revenues	100
Trans In Other Funds	29,154
Total Resources	95,500
Personnel	0
Materials & Services	27,500
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	13,000
Total Expenditures	40,500
Contingency & Reserves	50,000
Ending Fund Balance	5,000
Total Expenditures & Contingencies	95,500

Account Number	Account Title	2014-15 Prior year 2 Actual	2015-16 Prior year Actual	2016-17 Current year Budget	2017-18 Future year BO Proposed	2017-18 Future year BC APPROVED	2017-18 Future year Council Adopted
FIRE TRUCK LEVY RESERVE							
LOCAL OPTION TAX LEVY							
94-31-110	PRIOR YR TAXES	643.07	220.53	700.00	700.00	700.00	700.00
94-31-130	FIRE TRUCK LEVY	.00	56,078.67	60,000.00	60,000.00	60,000.00	60,000.00
Total LOCAL OPTION TAX LEVY:		643.07	56,299.20	60,700.00	60,700.00	60,700.00	60,700.00
MISCELLANEOUS REVENUE							
94-36-100	INTEREST	62.63	11.21	.00	.00	.00	.00
94-36-120	GBW FIRE DISTRICT	.00	71,500.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		62.63	71,511.21	.00	.00	.00	.00
EXPENDITURES & REQUIREMENTS							
EXPENDITURE RESERVE							
94-40-315	EXPENDITURE RESERVE	.00	.00	.00	.00	5,000.00	5,000.00
Total EXPENDITURE RESERVE:		.00	.00	.00	.00	5,000.00	5,000.00
CAPITAL OUTLAY							
94-40-510	TENDER AND FIRE HALL	211,170.13	.00	.00	.00	.00	.00
Total CAPITAL OUTLAY:		211,170.13	.00	.00	.00	.00	.00
Total EXPENDITURES & REQUIREMENTS:		211,170.13	.00	.00	.00	5,000.00	5,000.00

RESERVE FUNDS	
94-Fire Truck Reserve Fund	
Beginning Fund Balance	166,268
Revenues	60,700
Trans In Other Funds	0
Total Resources	226,968
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	221,968
Total Expenditures & Contingencies	226,968

Account Number	Account Title	2014-15 Prior year 2 Actual	2015-16 Prior year Actual	2016-17 Current year Budget	2017-18 Future year BO Proposed	2017-18 Future year BC APPROVED	2017-18 Future year Council Adopted
PARKS RESERVE FUND							
MISCELLANEOUS REVENUE							
95-36-100	INTEREST	13.16	27.82	5.00	5.00	5.00	5.00
Total MISCELLANEOUS REVENUE:		13.16	27.82	5.00	5.00	5.00	5.00
TRANSFERS IN							
95-39-100	GENERAL FUND	33,264.95	5,000.00	5,000.00	5,000.00	.00	.00
Total TRANSFERS IN:		33,264.95	5,000.00	5,000.00	5,000.00	.00	.00
EXPENDITURES & REQUIREMENTS							
EXPENDITURE RESERVE							
95-40-315	EXPENDITURE RESERVE	.00	.00	59,005.00	59,005.00	5,000.00	5,000.00
Total EXPENDITURE RESERVE:		.00	.00	59,005.00	59,005.00	5,000.00	5,000.00
TRANSFERS OUT							
95-40-710	TRANS OUT TO GF PARK	.00	.00	.00	.00	55,000.00	55,000.00
Total TRANSFERS OUT:		.00	.00	.00	.00	55,000.00	55,000.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	59,005.00	59,005.00	60,000.00	60,000.00

RESERVE FUNDS		95-Parks Reserve Fund
Beginning Fund Balance		59,995
Revenues		5
Trans In Other Funds		0
Total Resources		60,000
Personnel		0
Materials & Services		0
Capital Outlay		0
Debt Services		0
Special Payments		0
Transfers Out Other Funds		55,000
Total Expenditures		55,000
Contingency & Reserves		5,000
Ending Fund Balance		0
Total Expenditures & Contingencies		60,000

Account Number	Account Title	2014-15 Prior year 2 Actual	2015-16 Prior year Actual	2016-17 Current year Budget	2017-18 Future year BO Proposed	2017-18 Future year BC APPROVED	2017-18 Future year Council Adopted
GENERAL FUND RESERVE							
MISCELLANEOUS REVENUE							
96-36-100	INTEREST	9.80	15.62	5.00	5.00	5.00	5.00
Total MISCELLANEOUS REVENUE:		9.80	15.62	5.00	5.00	5.00	5.00
TRANSFERS IN							
96-39-100	GENERAL FUND	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
Total TRANSFERS IN:		6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
EXPENDITURES & REQUIREMENTS							
EXPENDITURE RESERVE							
96-40-315	EXPENDITURE RESERVE	.00	.00	38,505.00	39,000.00	39,000.00	39,000.00
Total EXPENDITURE RESERVE:		.00	.00	38,505.00	39,000.00	39,000.00	39,000.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	38,505.00	39,000.00	39,000.00	39,000.00

RESERVE FUNDS	
	96- General Fund Reserve Fund
Beginning Fund Balance	39,050
Revenues	5
Trans In Other Funds	6,500
Total Resources	45,555
Personnel	0
Materials & Services	0
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	0
Contingency & Reserves	39,000
Ending Fund Balance	6,555
Total Expenditures & Contingencies	45,555

Account Number	Account Title	2014-15 Prior year 2 Actual	2015-16 Prior year Actual	2016-17 Current year Budget	2017-18 Future year BO Proposed	2017-18 Future year BC APPROVED	2017-18 Future year Council Adopted
WATER DEPOSITS RESERVE							
MISCELLANEOUS REVENUE							
97-36-100	INTEREST	85.41	103.21	40.00	40.00	40.00	40.00
97-36-110	DEPOSITS RECEIVED	18,851.89	24,265.00	15,000.00	15,000.00	15,000.00	15,000.00
Total MISCELLANEOUS REVENUE:		18,937.30	24,368.21	15,040.00	15,040.00	15,040.00	15,040.00
TRANSFERS IN							
97-39-120	TRANSFER IN FROM WA	.00	11,667.87-	.00	.00	.00	.00
Total TRANSFERS IN:		.00	11,667.87-	.00	.00	.00	.00
EXPENDITURES & REQUIREMENTS							
MATERIALS AND SERVICES							
97-40-290	DEPOSITS REFUNDED	20,992.00	10,530.15	10,000.00	10,000.00	10,000.00	10,000.00
Total MATERIALS AND SERVICES:		20,992.00	10,530.15	10,000.00	10,000.00	10,000.00	10,000.00
EXPENDITURE RESERVE							
97-40-315	EXPENDITURE RESERVE	.00	.00	215,040.00	200,000.00	200,000.00	200,000.00
Total EXPENDITURE RESERVE:		.00	.00	215,040.00	200,000.00	200,000.00	200,000.00
Total EXPENDITURES & REQUIREMENTS:		20,992.00	10,530.15	225,040.00	210,000.00	210,000.00	210,000.00

RESERVE FUNDS	
	97-Water Deposit Reserves
Beginning Fund Balance	206,500
Revenues	15,040
Trans In Other Funds	0
Total Resources	221,540
Personnel	0
Materials & Services	10,000
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	10,000
Contingency & Reserves	0
Ending Fund Balance	211,540
Total Expenditures & Contingencies	221,540

Account Number	Account Title	2014-15 Prior year 2 Actual	2015-16 Prior year Actual	2016-17 Current year Budget	2017-18 Future year BO Proposed	2017-18 Future year BC APPROVED	2017-18 Future year Council Adopted
CULVERT REPLACEMENT RESERVE							
MISCELLANEOUS REVENUE							
98-36-100	INTEREST	9.74	18.64	5.00	5.00	5.00	5.00
98-36-120	TRANS FROM STREETS	15,000.00	10,000.00	10,000.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		15,009.74	10,018.64	10,005.00	5.00	5.00	5.00
EXPENDITURES & REQUIREMENTS							
EXPENDITURE RESERVE							
98-40-315	EXPENDITURE RESERVE	.00	.00	50,005.00	10,000.00	10,000.00	10,000.00
Total EXPENDITURE RESERVE:		.00	.00	50,005.00	10,000.00	10,000.00	10,000.00
Category: 7							
98-40-710	TRANS OUT STREETS	.00	.00	.00	40,000.00	.00	.00
Total Category: 7:		.00	.00	.00	40,000.00	.00	.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	50,005.00	50,000.00	10,000.00	10,000.00

RESERVE FUNDS	98-Culvert Replacement Reserve Fund
Beginning Fund Balance	50,047
Revenues	5
Trans In Other Funds	0
Total Resources	50,052
Personnel	0
Materials & Services	0
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	0
Contingency & Reserves	10,000
Ending Fund Balance	40,052
Total Expenditures & Contingencies	50,052