

CITY OF GOLD BEACH
ADOPTED BUDGET
Fiscal Year 2019-2020

*Budget Committee Budget Hearing, April 17, 2019
Council Adoption, June 10, 2019*

BUDGET COMMITTEE

CITY COUNCIL

Summer Matteson
Larry Brennan
Anthony Pagano
Becky Campbell
Tamie Kaufman

CITIZEN MEMBERS

Sandra Vieira
Vacant
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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City of Gold Beach

29592 Ellensburg Avenue • Gold Beach, OR 97444

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

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

Proposed 2019-2020 City of Gold Beach & Gold Beach Urban Renewal Agency Budget Calendar

DATE	EVENT
April 3rd & April 6th	First legal notice of Budget Committee Hearing on April 17 th posted on www.goldbeachoregon.gov Second legal notice-newspaper publication of April 17 th Budget Committee hearing
April 10, 2019	Copy of proposed budget filed at City Hall, published on website, and distributed to Budget Committee members
April 17, 2019	First Hearing of the Budget Committee <ul style="list-style-type: none"> • Presiding officer elected • Budget officer presents budget message and proposed budget • Public hearing on proposed budget and hearing on State Revenue Sharing funds
Week of April 22nd (or later)	Additional budget committee hearings, if needed
April or May, 2019 TBD by Budget Committee	Final meeting of Budget Committee to review approved changes to budget officer proposed budget and pass a motion recommending a budget for fiscal year 2019-2020 to the City Council, and approving an amount or rate of total property taxes to be certified for collection by Assessor
June 3, 2019	Notice of June 10 th Budget Hearing (City Council) and Financial Summary posted on www.goldbeachoregon.gov
June 5, 2019	Published notice in newspaper of the Notice of Budget Hearing (City Council) and Financial Summary to be held June 10 th
June 10, 2019	City Council Hearing <ul style="list-style-type: none"> • Public hearing on the recommended budget and proposed use of State Revenue Sharing funds • Council adopts resolution declaring the City's election to receive State Revenue Sharing funds • Council adopts resolution making appropriations and levying property taxes
June 17, 2019	Certify property tax levy to County Tax Assessor

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





PUBLIC NOTICE

CITY OF GOLD BEACH & Gold Beach Urban Renewal Agency
BUDGET COMMITTEE MEETING
Wednesday, April 17, 2019 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, 2019 through June 30, 2020, 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 **Wednesday, April 10, 2019**. The proposed budgets will also be posted on the City's website: www.goldbeachoregon.gov

Jodi Fritts, City Administrator/Budget Officer

PUBLISH: www.goldbeachoregon.gov :April 3, 2019
Curry Coastal Pilot: April 6, 2019

Affidavit of Publication

STATE OF CALIFORNIA, COUNTY OF DEL NORTE

I, **Angel Brewer**, 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.71206120

Acct Name: CITY OF GOLD BEACH
Legal Description: PUBLIC NOTICE

CITY OF GOLD BEACH & Gold Beach Urban Renewal Agency

PUBLIC NOTICE

CITY OF GOLD BEACH & Gold Beach Urban Renewal Agency

04/06/2019

Under penalty of perjury that the foregoing is true and correct.

Witness my hand and seal, this 3 day of May, 2019.

Angel Brewer
Signature

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www.goldbeachoregon.gov
Jodi Fritts, City Administrator/Budget Officer
Publish April 6, 2019
P71206120

Subscribed and sworn to before me this

3

day of

May 19
2019

Notary Public - Oregon

My commission expires:

Feb 24 2020

AFFIDAVIT OF PUBLICATION

Filed _____

By _____

From the Office of _____

Attorney for _____

No. _____

In the _____ Court of the

STATE OF OREGON

for the

ADOPTED FY 2016-2020 CITY BUDGET

COUNTY OF CURRY



City of Gold Beach

29592 Ellensburg Avenue • Gold Beach, OR 97444

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

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

Fiscal Year 2019-2020

Budget Message

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

*"I do not mistrust the future; I do not fear what is ahead.
For our problems are large, but our heart is larger."*

President George HW Bush

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
 - 2017-2020 Adopted Salary Schedule (*most recently updated in 2017 for all City positions pursuant to the City Strategic Goals*)
 - Breakdown of employees by department, FTE status, and base wage
 - Most recent copy of the City Strategic Goals

BRIEF DESCRIPTION OF THE PROPOSED FINANCIAL POLICES FOR THE COMING YEAR

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

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However, personally, and as city administrator, there are standards (or policies if you will) that I hold myself to, and that I expect of all City employees. I keep certain quotes in my office that reflect those standards:

*“And so, my fellow Americans, ask not what your country can do for you;
ask what you can do for your country.”*

President John F Kennedy

“Complaining about a problem without posing a solution is called whining.”

Attributed to President Teddy Roosevelt

“You choose a thankless job, you can’t be upset when nobody thanks you.”

Ron Swanson

Expectations of myself and all City staff:

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

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

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

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

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

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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. This would be the opportunity for the budget committee and Council to discuss any changes in the City's financial policies for the next year—or for the future.

As budget officer, I have made 2 major proposals for this budget year.

- 1) In the past few years we discussed an alternative/additional funding source for streets maintenance. That discussion began a process with the Council that eventually resulted in a written and digital citizen survey. Based on those survey results, we referred a fuel tax measure to the voters in November 2018. It failed by a wide margin despite the survey findings. The proposal in the budget is the one I originally made in FY1718: a flat fee to be collected monthly with the utility billing. The revenues are shown in the Streets/Culvert Repair Fund.
- 2) Proposed water infrastructure capital project as identified in the adopted Water Master Plan. We have made a preliminary funding request to the state Infrastructure Finance Authority (IFA). They partially funded our recent wastewater capital improvements. We will also be applying to USDA. We hope to secure the funding this FY to begin work in early 2020.

I'll conclude with another quote from the late President Bush:

“We must act on what we know. I take as my guide the hope of a saint: In crucial things, unity; in important things, diversity; in all things, generosity.”

President George HW Bush

We strive to improve ourselves here at the City, so that we can improve the larger Curry County community. The City will continue to offer service, friendship, and assistance whenever and wherever we are able. I would like to thank each of you for your service and I appreciate all that you contribute to the success of our City. And as President Bush said of volunteerism and contributing to the community: you are part of those thousand points of light spread like stars throughout our nation, doing good.

Thank you,



Jodi Fritts
City Administrator/Budget Officer

10 - GENERAL FUND	
Beginning Fund Balance	408,351
Revenues	1,007,270
Trans In Other Funds	461,221
Total Resources	1,876,842
Personnel	1,006,824
Materials & Services	747,450
Capital Outlay	0
Debt Services	14,068
Special Payments	0
Transfers Out Other Funds	18,500
Total Expenditures	1,786,842
Contingency & Reserves	40,000
Ending Fund Balance	50,000
Total Expenditures & Contingencies	1,876,842

22 - WATER UTILITY FUND (ENTERPRISE)	
Beginning Fund Balance	184,104
Revenues	629,200
Trans In Other Funds	40,000
Total Resources	853,304
Personnel	253,050
Materials & Services	237,800
Capital Outlay	60,000
Debt Services	0
Special Payments	0
Transfers Out Other Funds	202,454
Total Expenditures	753,304
Contingency & Reserves	50,000
Ending Fund Balance	50,000
Total Expenditures & Contingencies	853,304

23 - SEWER UTILITY FUND (ENTERPRISE)	
Beginning Fund Balance	341,246
Revenues	461,100
Trans In Other Funds	0
Total Resources	802,346
Personnel	237,750
Materials & Services	202,300
Capital Outlay	60,000
Debt Services	0
Special Payments	0
Transfers Out Other Funds	202,296
Total Expenditures	702,346
Contingency & Reserves	50,000
Ending Fund Balance	50,000
Total Expenditures & Contingencies	802,346

21 - STREET FUND	
Beginning Fund Balance	52,885
Revenues	147,450
Trans In Other Funds	0
Total Resources	200,335
Personnel	45,700
Materials & Services	53,050
Capital Outlay	25,000
Debt Services	28,987
Special Payments	0
Transfers Out Other Funds	28,637
Total Expenditures	181,374
Contingency & Reserves	8,961
Ending Fund Balance	10,000
Total Expenditures & Contingencies	200,335

24 - PROMO & VISITOR CENTER	
Beginning Fund Balance	35,280
Revenues	331,000
Trans In Other Funds	0
Total Resources	366,280
Personnel	143,650
Materials & Services	188,000
Capital Outlay	0
Debt Services	14,630
Special Payments	0
Transfers Out Other Funds	5,000
Total Expenditures	351,280
Contingency & Reserves	5,000
Ending Fund Balance	10,000
Total Expenditures & Contingencies	366,280

25 - ECOB 1% BLDG MTC FUND	
Beginning Fund Balance	110,000
Revenues	70,000
Trans In Other Funds	0
Total Resources	180,000
Personnel	0
Materials & Services	150,000
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	150,000
Contingency & Reserves	20,000
Ending Fund Balance	10,000
Total Expenditures & Contingencies	180,000

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

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

66 - WATER INTAKE & PLANT IMP FUND	
Beginning Fund Balance	0
Revenues	5,213,200
Trans In Other Funds	201,400
Total Resources	5,414,600
Personnel	0
Materials & Services	0
Capital Outlay	5,414,600
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	5,414,600
Contingency & Reserves	0
Ending Fund Balance	0
Total Expenditures & Contingencies	5,414,600

62 - HWY 101 SEWER LINE DEBT	
Beginning Fund Balance	139,847
Revenues	116,000
Trans In Other Funds	0
Total Resources	255,847
Personnel	0
Materials & Services	0
Capital Outlay	0
Debt Services	90,268
Special Payments	0
Transfers Out Other Funds	5,579
Total Expenditures	95,847
Contingency & Reserves	10,000
Ending Fund Balance	150,000
Total Expenditures & Contingencies	255,847

74 - SEWER RESERVE FUND	
Beginning Fund Balance	950,000
Revenues	531,875
Trans In Other Funds	0
Total Resources	1,481,875
Personnel	0
Materials & Services	10,000
Capital Outlay	0
Debt Services	501,000
Special Payments	0
Transfers Out Other Funds	27,398
Total Expenditures	538,398
Contingency & Reserves	800,000
Ending Fund Balance	143,477
Total Expenditures & Contingencies	1,481,875

64 - WATER RESERVE FUND	
Beginning Fund Balance	13,753
Revenues	107,104
Trans In Other Funds	0
Total Resources	120,857
Personnel	0
Materials & Services	0
Capital Outlay	0
Debt Services	19,000
Special Payments	0
Transfers Out Other Funds	51,857
Total Expenditures	70,857
Contingency & Reserves	0
Ending Fund Balance	50,000
Total Expenditures & Contingencies	120,857

98 - STREETS/CULVERT REPAIR RESERVE	
Beginning Fund Balance	22,995
Revenues	27,005
Trans In Other Funds	5,000
Total Resources	55,000
Personnel	0
Materials & Services	0
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	0
Contingency & Reserves	50,000
Ending Fund Balance	5,000
Total Expenditures & Contingencies	55,000

94 - FIRE TRUCK LEVY RESERVE	
Beginning Fund Balance	35,000
Revenues	60,700
Trans In Other Funds	0
Total Resources	95,700
Personnel	0
Materials & Services	0
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	0
Contingency & Reserves	30,000
Ending Fund Balance	65,700
Total Expenditures & Contingencies	95,700

93 - BUILDING RESERVE FUND	
Beginning Fund Balance	95,846
Revenues	18,154
Trans In Other Funds	11,000
Total Resources	125,000
Personnel	0
Materials & Services	65,000
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	65,000
Contingency & Reserves	50,000
Ending Fund Balance	10,000
Total Expenditures & Contingencies	125,000

72 - VISITOR CENTER BLDG RESERVE FUND	
Beginning Fund Balance	40,000
Revenues	0
Trans In Other Funds	5,000
Total Resources	45,000
Personnel	0
Materials & Services	15,000
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	15,000
Contingency & Reserves	20,000
Ending Fund Balance	10,000
Total Expenditures & Contingencies	45,000

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

92 - NONINSURED LOSS/UNEMPLOYMENT FUND	
Beginning Fund Balance	108,475
Revenues	25
Trans In Other Funds	9,000
Total Resources	117,500
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	10,000
Total Expenditures & Contingencies	117,500

73 - NUISANCE ABATEMENT RESERVE	
Beginning Fund Balance	29,000
Revenues	0
Trans In Other Funds	1,000
Total Resources	30,000
Personnel	0
Materials & Services	5,000
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	5,000
Contingency & Reserves	0
Ending Fund Balance	25,000
Total Expenditures & Contingencies	30,000

97 - WATER DEPOSITS RESERVE	
Beginning Fund Balance	193,960
Revenues	20,040
Trans In Other Funds	0
Total Resources	214,000
Personnel	0
Materials & Services	14,000
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	14,000
Contingency & Reserves	200,000
Ending Fund Balance	0
Total Expenditures & Contingencies	214,000

95 - PARK RESERVE FUND	
Beginning Fund Balance	6,995
Revenues	5
Trans In Other Funds	3,000
Total Resources	10,000
Personnel	0
Materials & Services	0
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	0
Contingency & Reserves	5,000
Ending Fund Balance	5,000
Total Expenditures & Contingencies	10,000

96 - GENERAL FUND RESERVE	
Beginning Fund Balance	48,500
Revenues	5
Trans In Other Funds	6,500
Total Resources	55,005
Personnel	0
Materials & Services	0
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	0
Contingency & Reserves	50,000
Ending Fund Balance	5,005
Total Expenditures & Contingencies	55,005

26 - URBAN RENEWAL AGENCY	
Beginning Fund Balance	20,000
Revenues	61,000
Trans In Other Funds	0
Total Resources	81,000
Personnel	0
Materials & Services	60,000
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Total Expenditures	60,000
Contingency & Reserves	10,000
Ending Fund Balance	11,000
Total Expenditures & Contingencies	81,000

NON-DEPARTMENTAL INDIRECT COST TRANSFERS General Fund		Total	General		Street Tax		Hwy 101 Sewer		Sewer Reserve Debt		Water Reserve Debt		Water Utility		Sewer Utility		
			%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	
10-40-220	Insurance/Bonding	110,000	25%	27,500	4.0%	4,400	0.0%	0	16.0%	17,600	0.0%	0	27.0%	29,700	28.0%	30,800	100% calculated on % est ops to total budget and risk assess
10-40-225	PERS UAL	30,000	66%	19,713	2.8%	840	0.0%	0	0.0%	0	0.0%	0	17.1%	5,142	14.3%	4,284	100% calculated on number of FTEs
10-40-241	IT/Software/Equipment & Contracts	108,000	40%	43,200	4.0%	4,320	1.0%	1,080	2.0%	2,160	1.0%	1,080	26.0%	28,080	26.0%	28,080	100% calculated on % dept ops to total budget and staff time ests.
10-40-242	Postage	13,000	24%	3,120	1.0%	130	1.0%	130	1.0%	130	1.0%	130	36.0%	4,680	36.0%	4,680	100% calculated on % dept ops to total budget
10-40-246	Dispatch Services	41,000	98%	40,180	0.0%	0	0.0%	0	0.0%	0	0.0%	0	1.0%	410	1.0%	410	100% calculated on staff estimates of calls for service
10-40-255	Bank Fees	6,000	40%	2,400	1.0%	60	1.0%	60	1.0%	60	1.0%	60	28.0%	1,680	28.0%	1,680	100% calculated on % dept ops to total budget and staff time ests.
10-40-260	Legal Services	40,000	63%	25,200	2.0%	800	0.0%	0	0.0%	0	0.0%	0	15.0%	6,000	20.0%	8,000	100% calculated on % dept ops to total budget and staff time ests.
10-40-262	Audit Services	60,000	42%	25,200	3.0%	1,800	1.0%	600	1.0%	600	1.0%	600	28.0%	16,800	24.0%	14,400	100% calculated on % dept ops to total budget and staff time ests.
10-40-270	Electricity City Hall	9,000	42%	3,780	3.0%	270	1.0%	90	1.0%	90	1.0%	90	26.0%	2,340	26.0%	2,340	100% calculated on staff estimates of use
10-40-272	Dues & Memberships	4,000	48%	1,920	4.0%	160	0.0%	0	0.0%	0	0.0%	0	24.0%	960	24.0%	960	100% calculated on % dept ops to total budget
10-40-275	Solid Waste City Hall	3,500	100%	3,500	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	100%
10-40-280	Phone & Internet	29,000	40%	11,600	3.0%	870	1.0%	290	1.0%	290	1.0%	290	27.0%	7,830	27.0%	7,830	100% calculated on % dept ops to total budget and staff time ests.
	Administration & Finance	313,919	35%	109,872	3.0%	9,418	1.0%	3,139	2.0%	6,278	3.0%	9,418	28.0%	87,897	28.0%	87,897	100% calculated on % dept ops to total budget
	City Council	18,980	42%	7,972	3.0%	569	1.0%	190	1.0%	190	1.0%	190	26.0%	4,935	26.0%	4,935	100% calculated on % dept ops to total budget
	Total	786,399		325,156		23,637		5,579		27,398		11,857		196,454		196,296	

Direct costs are those costs which are clearly and easily attributable to a specific fund. Indirect costs are those cost which are not easily identifiable with a specific fund but are necessary to the operation of the City. Indirect costs include shared services such as IT, copiers, postage, audit, legal and City Management. Administration & Finance provides administrative staff support which provide services such as accounts payable, cash receiving, 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	\$75,019
Admin Asst/Finance Clerk AP (MB)	1.00	\$38,958
Admin Asst/Finance Clerk UM (KH)	1.00	\$38,958
AA/PT (AV)	0.75	\$25,488
AA/FC Support	0.25	\$10,000
TOTAL	4.00	\$188,423

POSITION	FTE	SALARY
POLICE		
Chief (TW)	1.00	\$72,828
Sgt (DM)	1.00	\$69,284
Sr Patrol Officer (CK)	1.00	\$60,112
Patrol Officer (CA)	1.00	\$50,419
Patrol Officer (DN)	1.00	\$53,206
Patrol Officer (RW)	1.00	\$50,419
DME/Office Manager (GW)	1.00	\$55,182
TOTAL	7.00	\$411,450

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

POSITION	FTE	SALARY
FIRE		
Chief (TK)	0.25	\$15,606
Assistant Chief (ZA)	0.25	\$8,844
TOTAL	0.50	\$24,450

	FTE	Salary
Total General Fund Personnel	11.56	\$628,823
Total Public Works Personnel	6.00	\$307,530
Total Visitor Center Staff	3.35	\$107,474
Total City Personnel	20.91	\$1,043,827

POSITION	FTE	SALARY
WATER		
PW Superintendent (WN)	0.50	\$35,280
PW Lead Operator/Worker (DS)	0.50	\$24,876
PW Operator/Worker (EP)	0.50	\$22,349
PW WTP Operator/Worker (TB)	1.00	\$42,910
PW Operator/Worker	0.50	\$19,770
TOTAL	3.00	\$145,185

POSITION	FTE	SALARY
SEWER		
PW Superintendent (WN)	0.50	\$35,280
PW Assistant Super (RN)	1.00	\$60,070
PW Operator/Worker (EP)	0.50	\$22,349
PW Operator/Worker	0.50	\$19,770
TOTAL	2.50	\$137,469

POSITION	FTE	SALARY
STREETS		
PW Lead Operator/Worker (DS)	0.50	\$24,876
TOTAL	0.50	\$24,876

POSITION	FTE	SALARY
VISITOR CENTER		
VC Director (DB)	1.00	\$43,092
VC Staff (NF/LE/RH/TW/CC)	2.35	\$64,382
TOTAL	3.35	\$107,474

ADOPTED FY 17-18 THRU FY 19-20 SALARY SCHEDULE						
POSITION	STEP					
BUSINESS OFFICE & VISITOR CENTER						
ADMINISTRATIVE ASSISTANT/FINANCE CLERK	1	2	3	4	5	
<i>Accounts Payable/Receivable, Utilities, Payroll, Muni Court, Planning</i>	\$ 15.07	\$ 15.93	\$ 16.82	\$ 17.79	\$ 18.73	
VISITOR CENTER/OFFICE SUPPORT SPECIALIST	\$ 12.18	\$ 12.77	\$ 13.37	\$ 14.13	\$ 14.91	
VISITOR CENTER DIRECTOR	\$ 3,039	\$ 3,312	\$ 3,591	\$ 3,943	\$ 4,302	
PUBLIC WORKS						
	1	2	3	4	5	
PUBLIC WORKS OPERATOR/LABORER	\$ 16.94	\$ 17.97	\$ 19.01	\$ 20.23	\$ 21.49	
PW LEAD OPERATOR/LABORER	\$ 18.13	\$ 19.23	\$ 20.34	\$ 21.65	\$ 22.99	
ASSISTANT PW SUPERINTENDENT	\$ 23.86	\$ 25.33	\$ 26.83	\$ 28.88	\$ 30.96	
PUBLIC WORKS SUPERINTENDENT	\$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	\$ 20.20	\$ 21.54	\$ 22.81	\$ 24.24	\$ 25.58	\$ 26.98
DME/OFFICE MANGER	\$ 18.01	\$ 19.41	\$ 20.84	\$ 22.46	\$ 24.10	\$ 26.01
SERGEANT	\$ 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

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.

GF EXPENDITURES BY DIVISION

NON-DEPARTMENTAL		AMOUNT	MUNI COURT	
MATERIALS & SERVICES	\$	453,500	PERSONNEL	\$ 4,995
CONTINGENCY	\$	40,000	M&S	\$ 3,950
TRANSFERS OUT	\$	18,500	TOTAL MUNI	\$ 8,945
TOTAL NON-DEPT	\$	512,000		
			POLICE	
CITY COUNCIL			PERSONNEL	\$ 667,060
MATERIALS & SERVICES	\$	18,980	M&S	\$ 64,350
TOTAL COUNCIL	\$	18,980	PD TOTAL	\$ 731,410
			FIRE	
CITY MGT (FRONT OFFICE)			PERSONNEL	\$ 44,350
PERSONNEL	\$	290,419	M&S	\$ 121,270
M&S	\$	23,500	TRANS OUT (DEBT)	\$ 14,068
TOTAL CM	\$	313,919	TOTAL FIRE	\$ 179,688
			EMER MGT	
PARK			M&S	\$ 500
M&S	\$	61,400	TOTAL EM	\$ 500
CAPITAL OUTLAY	\$	-		
PARK TOTAL	\$	61,400		

TOTAL GENERAL FUND	\$	1,826,842
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PUBLIC SAFETY & PARKS SERVICES COSTS AND SOURCES OF REVENUE

POLICE DEPARTMENT FY19-20 EXPENSES	\$ 731,410
REVENUE SOURCES	
PROPERTY TAXES	\$ 545,000
GEN % ROOM TAX	\$ 82,000
STATE CIG TAX	\$ 2,500
STATE MJ TAX	\$ 2,000
STATE LIQUOR TAX	\$ 30,000
BIZ LICENSE FEES	\$ 35,000
CABLE FRANCHISE	\$ 34,910
TOTAL REVENUE SOURCES	\$ 731,410

PARK FY19-20 EXPENSES	\$ 61,400
REVENUE SOURCES	
PORTION COURT FINES	\$ 24,482
GARBAGE FRANCHISE	\$ 20,000
PHONE FRANCHISE	\$ 15,000
PORTION MISC REVENUE	\$ 1,918
TOTAL REVENUE SOURCES	\$ 61,400

FIRE DEPARTMENT FY19-20 EXPENSES	\$ 179,688
REVENUE SOURCES	
GBWEDD FIRE CONTRACT	\$ 93,170
portion COURT FINES	\$ 86,518
TOTAL REVENUE SOURCES	\$ 179,688

INTERFUND LOANS AS OF JUNE 2019

HWY 101 SEWER LOAN PAYOFF - R1314-17		
LOAN FROM 3 FUNDS TOTALING \$770,000 CURRENT TOTAL PRINCIPAL BALANCES: \$413,399		
BETWEEN FUND 62 AND FUND 74 SEWER RESERVE		
ORIGINAL LOAN AMOUNT: \$462,000 INTEREST RATE: 3% 10 YEAR		
# OF PAYMENTS MADE TO DATE	TOTAL PRINCIPAL PAID TO DATE	CURRENT PRINCIPAL BALANCE
5	\$ 213,960.77	\$ 248,039.23
BETWEEN FUND 62 AND FUND 64 WATER RESERVE		
ORIGINAL LOAN AMOUNT: \$154,000 INTEREST RATE 3% 10 YEAR		
# OF PAYMENTS MADE TO DATE	TOTAL PRINCIPAL PAID TO DATE	CURRENT PRINCIPAL BALANCE
5	\$ 71,320.27	\$ 82,679.73
BETWEEN FUND 62 AND FUND 93 BLDG RESERVE		
ORIGINAL LOAN AMOUNT: \$154,000 INTEREST RATE 3% 10 YEAR		
# OF PAYMENTS MADE TO DATE	TOTAL PRINCIPAL PAID TO DATE	CURRENT PRINCIPAL BALANCE
5	\$ 71,320.27	\$ 82,679.73

STREET SWEEPER LOAN - RESOLUTION R1314-16			
BETWEEN FUND 21-STREETS & FUND 74-SEWER RESERVE			
ORIGINAL LOAN AMOUNT: \$140,000 INTEREST RATE: 1% 5 YEAR			
# OF PAYMENTS MADE TO DATE	TOTAL PRINCIPAL PAID TO DATE	CURRENT PRINCIPAL BALANCE	PAID OFF
5	\$ 140,000.00	\$ -	

SCBA LOAN R1617-04		
BETWEEN FUND 10-GF FIRE & FUND 74-SEWER RESERVE		
ORIGINAL LOAN AMOUNT: \$120,000 INTEREST RATE: 3% 10 YEAR		
# OF PAYMENTS MADE TO DATE	TOTAL PRINCIPAL PAID TO DATE	CURRENT PRINCIPAL BALANCE
3	\$ 32,354.49	\$ 87,645.51
GRIZZLY MTN ROAD REPAIR LOAN - R1617-17		
BETWEEN FUND 21-STREETS & FUND 74-SEWER RESERVE		
ORIGINAL LOAN AMOUNT: \$110,000 INTEREST RATE: 3% 5 YEAR LOAN TO BEGIN DECEMBER 2019		
# OF PAYMENTS MADE TO DATE	TOTAL PRINCIPAL PAID TO DATE	CURRENT PRINCIPAL BALANCE
0	\$ -	\$ 110,000.00
PROMO FUND LOAN - R1617-18		
BETWEEN FUND 24 - PROMO & FUND 74-SEWER RESERVE		
ORIGINAL LOAN AMOUNT: \$134,000 INTEREST RATE: 3% 5 YEAR		
# OF PAYMENTS MADE TO DATE	TOTAL PRINCIPAL PAID TO DATE	CURRENT PRINCIPAL BALANCE
1	\$ 12,620.00	\$ 121,380.00

NOTICE OF BUDGET HEARING

A public meeting of the Gold Beach City Council/Urban Renewal Agency will be held on Monday, June 10th, beginning at 6:30PM, at the Gold Beach City Council Chambers. The purpose of this meeting is to discuss the City of Gold Beach and the Gold Beach Urban Renewal Agency budgets for the fiscal year beginning July 1, 2019, as approved by the Gold Beach Budget Committee at their April 17, 2019 hearing. A copy of the budgets reviewed by the Budget Committee are currently available on the City's website: www.goldbeachoregon.gov. A copy of the budgets to be discussed at the June 10th hearing may be inspected or obtained at City Hall between the hours of 8AM-5PM after June 5th, or online at www.goldbeachoregon.gov. These budgets are for an annual period. These budgets were 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	Actual Amount 2017-2018	Adopted Budget This Year 2018-2019	Approved Budget Next Year 2019-2020
Beginning Fund Balance/Net Working Capital	3,721,869	2,929,912	2,818,237
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	2,631,800	2,680,880	8,283,633
Federal, State & all Other Grants, Gifts, Allocations & Donations	35,000	50,000	59,500
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	878,385	698,769	743,121
All Other Resources Except Current Year Property Taxes	0	0	0
Current Year Property Taxes Estimated to be Received	525,000	535,000	545,000
Total Resources	7,792,054	6,894,561	12,449,491

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	1,596,695	1,627,210	1,686,974
Materials and Services	1,585,570	1,623,230	1,795,100
Capital Outlay	285,000	110,000	5,559,600
Debt Service	659,234	667,966	667,953
Interfund Transfers	741,450	534,286	565,721
Contingencies	1,228,961	1,173,961	1,488,961
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	1,695,144	1,157,908	685,182
Total Requirements	7,792,054	6,894,561	12,449,491

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Administration & Finance	294,100	299,550	290,419
FTE	4.5	4.5	4.0
Municipal Court	4,995	4,995	4,995
FTE	0.06	0.06	0.06
Police Department	615,300	620,070	667,060
FTE	7.0	7.0	7.0
Fire Department	43,200	43,670	44,350
FTE	0.50	0.50	0.50
Streets	45,650	47,200	45,700
FTE	0.50	0.50	0.50
Visitor Center	130,150	137,625	143,650
FTE	3.25	3.25	3.35
Water Utility	241,200	247,200	253,050
FTE	3.0	3.0	3.0
Sewer Utility	222,100	226,900	237,750
FTE	2.50	2.50	2.50
Total Requirements	1,596,695	1,627,210	1,686,974
Total FTE	21.31	21.31	20.91

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *
 Major Water capital project as adopted in Water Master Plan--improvements to raw water intake and water treatment plant. No significant changes in current funds. Minor changes within funds explained in the full budget document and individual fund sheets. Copy of full budget document available on City website: www.goldbeachoregon.gov

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2017-2018	Rate or Amount Imposed This Year 2018-2019	Rate or Amount Approved Next Year 2019-2020
Permanent Rate Levy (rate limit _____ per \$1,000)	2.336	2.336	2.336
Local Option Levy	60,000.00	60,000.00	60,000.00
Levy For General Obligation Bonds	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	\$359,491	\$0
Other Borrowings	\$8,432,508	\$5,200,000
Total	\$8,791,999	\$5,200,000

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

FORM LB-50 2019-2020

To assessor of CURRY County

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

Check here if this is an amended form.

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

City Hall 29592 Ellensburg Ave Gold Beach OR 97444 July 3, 2019

Jodi Fritts City Administrator 541-247-7029 jfritts@goldbeachoregon.gov

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	0		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	0		Dollar Amount of Bond Levy
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 5a			0.00
5b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 5b			0.00
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) 5c			0.00

PART II: RATE LIMIT CERTIFICATION

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

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount —or— rate authorized per year by voters
Fire Equipment Levy	05/19/2015	2015	2022	60,000

PART IV: SPECIAL ASSESSMENTS, FEES, AND CHARGES*

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

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

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

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

RESOLUTION R1819-12

A RESOLUTION ADOPTING THE FISCAL YEAR 2019-2020 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 2019-2020, in the total of \$6,894,561 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, 2019, and for the purposes shown below are hereby appropriated:

FUNDS REQUIRING A PROPERTY TAX TO BE LEVIED

10 - GENERAL FUND	
Non-Departmental	\$ 453,500
City Council	\$ 18,980
Muni Court	\$ 8,945
Admin & Finance	\$ 313,919
Police	\$ 731,410
Fire	\$ 165,620
Emergency Mgt	\$ 500
Parks	\$ 61,400
Capital Outlay	\$ -
Debt Services	\$ 14,068
Special Payments	\$ -
Transfers Out Other Funds	\$ 18,500
Contingency & Reserves	\$ 40,000
Total Fund Appropriations	\$ 1,826,842

FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED

ENTERPRISE FUNDS

22 - WATER UTILITY FUND (ENTERPRISE)	
Personnel	\$ 253,050
Materials & Services	\$ 237,800
Capital Outlay	\$ 60,000
Debt Services	\$ -
Special Payments	\$ -

Transfers Out Other Funds	\$ 202,454
Contingency & Reserves	\$ 50,000
Total Fund Appropriations	\$ 803,304
23 - SEWER UTILITY FUND (ENTERPRISE)	
Personnel	\$ 237,750
Materials & Services	\$ 202,300
Capital Outlay	\$ 60,000
Debt Services	\$ -
Special Payments	\$ -
Transfers Out Other Funds	\$ 202,296
Contingency & Reserves	\$ 50,000
Total Fund Appropriations	\$ 752,346

SPECIAL REVENUE FUNDS

21 - STREET FUND	
Personnel	\$ 45,700
Materials & Services	\$ 53,050
Capital Outlay	\$ 25,000
Debt Services	\$ 28,987
Special Payments	\$ -
Transfers Out Other Funds	\$ 28,637
Contingency & Reserves	\$ 8,961
Total Fund Appropriations	\$ 190,335
24 - PROMO & VISITOR CENTER	
Personnel	\$ 143,650
Materials & Services	\$ 188,000
Capital Outlay	\$ -
Debt Services	\$ 14,630
Special Payments	\$ -
Transfers Out Other Funds	\$ 5,000
Contingency & Reserves	\$ 5,000
Total Fund Appropriations	\$ 356,280
25 - ECOB 1% BLDG MTC FUND	
Personnel	\$ -
Materials & Services	\$ 150,000
Capital Outlay	\$ -
Debt Services	\$ -
Special Payments	\$ -
Transfers Out Other Funds	\$ -

Contingency & Reserves	\$ 20,000
Total Fund Appropriations	\$ 20,000
51 - STATE REVENUE SHARING FUND	
Personnel	\$ -
Materials & Services	\$ -
Capital Outlay	\$ -
Debt Services	\$ -
Special Payments	\$ -
Transfers Out Other Funds	\$ 24,000
Contingency & Reserves	\$ -
Total Fund Appropriations	\$ 24,000
54 - SMALL CITY ALLOTMENT FUND	
Personnel	\$ -
Materials & Services	\$ 100,000
Capital Outlay	\$ -
Debt Services	\$ -
Special Payments	\$ -
Transfers Out Other Funds	\$ -
Contingency & Reserves	\$ -
Total Fund Appropriations	\$ 100,000

DEBT SERVICE FUNDS

62 - HWY 101 SEWER LINE DEBT	
Personnel	\$ -
Materials & Services	\$ -
Capital Outlay	\$ -
Debt Services	\$ 90,268
Special Payments	\$ -
Transfers Out Other Funds	\$ 5,579
Contingency & Reserves	\$ 10,000
Total Fund Appropriations	\$ 105,847

CAPITAL PROJECTS FUNDS

66 - WATER INTAKE & PLANT IMP FUND	
Personnel	\$ -
Materials & Services	\$ -
Capital Outlay	\$ 5,414,600
Debt Services	\$ -
Special Payments	\$ -

Transfers Out Other Funds	\$ -
Contingency & Reserves	\$ -
Ending Fund Balance	\$ -
Total Fund Appropriations	\$ 5,414,600

RESERVE FUNDS

64 - WATER RESERVE FUND	
Personnel	0
Materials & Services	0
Capital Outlay	0
Debt Services	19,000
Special Payments	0
Transfers Out Other Funds	51,857
Contingency & Reserves	0
Total Fund Appropriations	70,857
72 - VISITOR CENTER BLDG RESERVE FUND	
Personnel	\$ -
Materials & Services	\$ 15,000
Capital Outlay	\$ -
Debt Services	\$ -
Special Payments	\$ -
Transfers Out Other Funds	\$ -
Contingency & Reserves	\$ 20,000
Total Fund Appropriations	\$ 35,000
73 - NUISANCE ABATEMENT RESERVE	
Personnel	\$ -
Materials & Services	\$ 5,000
Capital Outlay	\$ -
Debt Services	\$ -
Special Payments	\$ -
Transfers Out Other Funds	\$ -
Contingency & Reserves	\$ -
Total Fund Appropriations	\$ 5,000
74 - SEWER RESERVE FUND	
Personnel	0
Materials & Services	10,000
Capital Outlay	0
Debt Services	501,000
Special Payments	0

Transfers Out Other Funds	27,398
Contingency & Reserves	800,000
Total Fund Appropriations	1,338,398
91 - FLEET REPLACEMENT FUND	
Personnel	0
Materials & Services	0
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Contingency & Reserves	0
Total Fund Appropriations	0
92 - NONINSURED LOSS/UNEMPLOYMENT FUND	
Personnel	0
Materials & Services	7,500
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Contingency & Reserves	100,000
Total Fund Appropriations	107,500
93 - BUILDING RESERVE FUND	
Personnel	0
Materials & Services	65,000
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Contingency & Reserves	50,000
Total Fund Appropriations	115,000
94 - FIRE TRUCK LEVY RESERVE	
Personnel	0
Materials & Services	0
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Contingency & Reserves	30,000
Total Fund Appropriations	30,000

95 - PARK RESERVE FUND	
Personnel	0
Materials & Services	0
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Contingency & Reserves	5,000
Total Fund Appropriations	5,000
96 - GENERAL FUND RESERVE	
Personnel	\$ -
Materials & Services	\$ -
Capital Outlay	\$ -
Debt Services	\$ -
Special Payments	\$ -
Transfers Out Other Funds	\$ -
Contingency & Reserves	\$ 50,000
Total Fund Appropriations	\$ 50,000
97 - WATER DEPOSITS RESERVE	
Personnel	0
Materials & Services	65,000
Capital Outlay	0
Debt Services	0
Special Payments	0
Transfers Out Other Funds	0
Contingency & Reserves	135,000
Total Fund Appropriations	200,000
98 - STREETS/CULVERT REPAIR RESERVE	
Personnel	\$ -
Materials & Services	\$ -
Capital Outlay	\$ -
Debt Services	\$ -
Special Payments	\$ -
Transfers Out Other Funds	\$ -
Contingency & Reserves	\$ 50,000
Total Fund Appropriations	\$ 50,000

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:

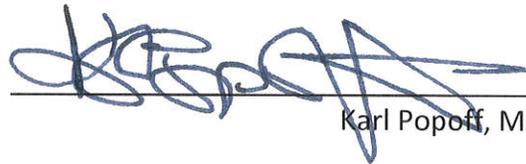
1. At the rate of \$2.336 per \$1,000 of assessed value of operations.
2. In the amount of \$60,000 for the local option capital projects levy tax (Ballot Measure 8-82, approved by city voters, May 19, 2015).

These taxes are hereby imposed and categorized for tax year 2019-2020 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 10TH day of June, 2019.


Karl Popoff, Mayor

ATTEST:


Jodi Fritts, City Administrator/City Recorder

RESOLUTION R1819-14

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

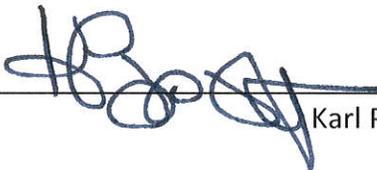
WHEREAS: ORS 221.770 provides that a share of certain revenues of the state of Oregon will be apportioned among and distributed to the cities of the state for general purposes; and

WHEREAS: Pursuant to ORS 221.770, a public hearing was held before the City of Gold Beach Budget Committee on April 17th, 2019, 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

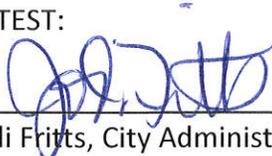
WHEREAS: Pursuant to ORS 221.770, a public hearing was held before the City of Gold Beach City Council on June 10th, 2019, giving citizens an opportunity to provide written and oral comment to the authority responsible for adoption the city budget on the possible uses of the State Revenue Sharing distribution 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 2019-2020 pursuant to ORS 221.770.

Passed by the City Council of the City of Gold Beach, County of Curry, State of Oregon, this 10th day of June 2019.



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 17, 2019, and a public hearing before the City of Gold Beach City Council was held on June 10, 2019, giving citizens an opportunity to comment on use of State Revenue Sharing.

Jodi Fritts, City Administrator/Budget Officer

RESOLUTION R1819-13

**A RESOLUTION SETTING THE PURPOSE AND REVIEW TIMES FOR
MUNICIPAL RESERVE FUNDS AND REPEALING RESOLUTION R1718-20 AND ANY OTHER
RESOLUTIONS THAT MAY BE CONFLICT**

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

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

Current Reserve Funds are:

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

Fund Purpose & Review Periods:

64-Water Reserve Fund

The purpose of this fund is to accumulate revenues to pay for capital repairs and improvements to the City's water system infrastructure. This reserve was formerly funded through fund transfers from the Water Utility Fund. The reserve rate will be set by resolution annually with the water and sewer utility rates.

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

This fund shall be reviewed in May 2023

72-Visitor Center Building Replacement Reserve Fund

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

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

This fund shall be reviewed in May 2022

73-Nuisance Abatement Reserve Fund

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

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

This fund shall be reviewed in May 2023

74-Sewer Treatment Reserve Fund

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

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

This fund shall be reviewed in May 2023

91-Fleet Replacement Reserve Fund

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

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

This fund shall be reviewed in May 2021

92-Non-insured Losses & Unemployment Reserve Fund

The purpose of this fund is to accumulate revenues to pay for vehicular damages and losses not covered by the City's insurance policies and for unemployment expenses incurred when an employee involuntarily (through termination or layoff) ceases to work for the City. This

reserve is funded through transfers from the General Fund, Water Utility and Sewer Utility. This fund shall maintain a balance of at least \$100,000. ***When the fund reserve exceeds \$100,000, the excess funds will be transferred to the Streets/Culvert Repair Reserve Fund at year end.***

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

This fund shall be reviewed in May 2021

93-Building Reserve Fund

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

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

This fund shall be reviewed in May 2021

95-Parks Reserve Fund

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

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

This fund shall be reviewed in May 2021

96-General Reserve Fund

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

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

This fund shall be reviewed in May 2021

97-Water Deposits Reserve Fund

The purpose of this fund is to segregate out the Water Deposits payable from the Water Utility fund. These funds are customer deposits retained by the city for utility services. This reserve fund is funded solely by customer water deposits. ***Beginning fiscal year 19-20 deposits older than 10 years old will be refunded to customer accounts to reduce the trust liability.***

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

This fund shall be reviewed in May 2021

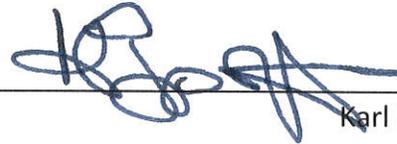
98-Streets & Culvert Repair Reserve Fund

The purpose of this fund is to accumulate revenues to fund major culvert repairs to the City's stormwater infrastructure. This reserve fund is funded through fund transfers designated specifically for this purpose. ***Beginning fiscal year 19-20 this fund is renamed from the Culvert Replacement Reserve to the Streets & Culvert Repair Reserve. The fund will continue to receive transfers for the culvert repairs and will also receive monthly Street Repair Reserve fees.***

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

This fund shall be reviewed in May 2022

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



Karl Popoff, Mayor

ATTEST:



Jodi Fritts, City Administrator/Recorder

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 approximately the same level as FY1819.

10-32-150 Business License Fee has been reduced to reflect what we have been receiving the past several years.

10-32-180 GBWRFD Fire Contract reflects new contract annual rate

10-36-110 Misc. Receipts has been increased to more closely reflect the amount we have received the past several years

10-39-185 Sewer Reserve Indirect Costs Transfer was increased due to additional insurance coverage required by our USDA WWTP loan terms.

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:

- Last Year 10-40-241 IT/SW/CON & Equipment was changed to reflect the overall City Information Technology and communication/computing needs. This line item includes IT support for the front office and the police department, email IT services, software licensing and support services for the front office and police department, computer and software services for all departments, and contracts for the copiers/scanners. Other individual department contract services line items in the GF were combined into this line item.
For FY19-20 this line item was increased in order to capture other software and copier contracts not included last year—this includes the software license for the water meter reader and software.
- 10-40-262 Audit Services was increased to reflect additional work required for compliance with GAAP audit standards.

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.

The Admin & Finance currently office has 4 employees and 4.0 total FTE. Our Admin Assistant Support staff member (our floater) retired at the end of January. We have decided

not to rehire the position at this time, but have left the position in the budget at a reduction in hours in case we decide to hire an on-call floater in FY19-20.

BUDGET COMMENTS:

All funds with employees (Admin & Finance office, Police, Fire, Streets, Water & Sewer utilities, and Promo) have a 2% COLA reflected in the salaries. Because of community demographic we generally propose COLA consistent with the Social Security Administration COLAs. For 2019 the SS COLA was 2.8%. The 2% proposed is less than this year's Social Security COLA.

Notes: COLA not reflected in City Administrator salary due to recent salary negotiations. Salaries in the Police Department are reflective of the Teamsters union contract.

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

BUDGET COMMENTS:

- Salaries in Police budget are reflective of the Teamsters union contract.
- The CMI software and the Contract Services were combined into the IT/Software/Computer/Equipment line item in the Non-Departmental sub fund last FY.
- 10-54-250 Equipment O&M was increased due to increased costs in general vehicle maintenance costs.
- Budgeted in the Building Reserve fund (93 fund) are proposed structural changes to the evidence lock-up room (actually it's more of a closet). Also budgeted are computerized card key code locks for the PD and Admin/Finance office. The computerized locks will be easier to change and can track who enters and exits the building and at what times.

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.



The former contract we had with GBWRFPD expired in June of 2018. We negotiated a new contract prior to the expiration of the former one and recently got that finalized through 2025. As noted in the revenue section, the contract revenue reflects an increase costs in the annual contract terms.

BUDGET COMMENTS:

- No major increases proposed

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:

- Maintenance painting of the tennis courts is proposed.
- Trail structural work related to the new parcel is proposed.
- **DISCUSS RESTROOM BUILDING MAINTENANCE ISSUES...**

Account Number	Account Title	2015-16 Prior year 3 Actual	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Actual	2018-19 Current year Budget	2019-20 Future year Proposed Budget	2019-20 Future year ADOPTED
GENERAL FUND								
PROPERTY TAXES								
10-31-201	CURRENT YEAR TAXES	509,822.71	507,755.03	532,834.34	533,479.72	510,000.00	525,000.00	525,000.00
10-31-202	PRIOR YEAR TAXES	22,564.78	31,359.84	23,886.97	19,306.78	25,000.00	20,000.00	20,000.00
Total PROPERTY TAXES:		532,387.49	539,114.87	556,721.31	552,786.50	535,000.00	545,000.00	545,000.00
FEES AND PERMITS								
10-32-110	LIQUOR LICENSE FEES	1,745.00	1,325.00	1,535.00	1,190.00	1,000.00	1,000.00	1,000.00
10-32-140	ROOM TAX GEN 20%	82,088.40	79,088.11	85,183.88	73,523.52	77,000.00	82,000.00	82,000.00
10-32-145	CITY MJ TAX	.00	.00	.00	.00	1,000.00	1,000.00	1,000.00
10-32-150	BUSINESS LICENSE FEE	38,314.00	36,601.00	29,924.00	33,305.00	43,000.00	35,000.00	35,000.00
10-32-160	PLANNING FEES	5,248.50	10,180.50	7,238.00	3,025.00	2,000.00	3,000.00	3,000.00
10-32-170	SIGN PERMIT FEES	1,316.58	393.25	.00	155.25	300.00	300.00	300.00
10-32-180	GBWRFD FIRE CONTRAC	84,700.00	84,700.00	113,300.00	.00	84,700.00	93,170.00	93,170.00
Total FEES AND PERMITS:		213,412.48	212,287.86	237,180.88	111,198.77	209,000.00	215,470.00	215,470.00
INTERGOVERNMENTAL								
10-33-101	STATE CIGARETTE TAX	2,408.53	2,891.06	2,808.12	1,208.44	2,500.00	2,500.00	2,500.00
10-33-102	STATE LIQUOR TAX	32,958.32	34,209.16	33,097.72	34,667.61	30,000.00	30,000.00	30,000.00
10-33-104	STATE MJ TAX	.00	.00	11,882.42	6,794.20	2,000.00	2,000.00	2,000.00
10-33-165	DLCD GRANT	1,000.00	.00	1,000.00	.00	1,000.00	1,000.00	1,000.00
Total INTERGOVERNMENTAL:		36,366.85	37,100.22	48,788.26	42,670.25	35,500.00	35,500.00	35,500.00
FRANCHISE FEES								
10-34-201	TELEPHONE FRANCHISE	18,369.15	18,030.33	21,738.89	19,761.69	15,000.00	15,000.00	15,000.00
10-34-202	TELEVISION FRANCHISE	29,880.17	28,322.72	94,233.35	55,845.41	29,000.00	35,000.00	35,000.00
10-34-221	GARBAGE FRANCHISE	21,432.67	21,803.52	27,659.99	20,928.35	20,000.00	20,000.00	20,000.00
Total FRANCHISE FEES:		69,681.99	68,156.57	143,632.23	96,535.45	64,000.00	70,000.00	70,000.00
FINES AND FORFEITURES								
10-35-100	MUNI COURT TURNOVER	10,334.69	.00	.00	.00	.00	.00	.00
10-35-110	CIRCUIT COURT FINES	267.50	1,208.96	2,690.94	4,671.01	1,000.00	1,000.00	1,000.00
10-35-150	CITY MUNI PORTION	93,483.33	202,720.73	111,918.91	95,708.07	110,000.00	110,000.00	110,000.00
Total FINES AND FORFEITURES:		104,085.52	203,929.69	114,609.85	100,379.08	111,000.00	111,000.00	111,000.00
MISCELLANEOUS REVENUE								
10-36-100	INTEREST	37.84	1,017.53	1,676.12	21.73	100.00	100.00	100.00
10-36-110	MISC RECEIPTS	57,020.35	24,301.44	56,963.26	167,225.57	20,000.00	30,000.00	30,000.00
10-36-160	PD DONATIONS	173.50	200.00	2,000.00	1,250.00	200.00	200.00	200.00
Total MISCELLANEOUS REVENUE:		57,231.69	25,518.97	60,639.38	168,497.30	20,300.00	30,300.00	30,300.00
TRANSFERS IN								
10-39-100	STREETS INDIRECT	22,596.00	23,168.00	24,660.00	21,861.00	21,861.00	23,637.00	23,637.00
10-39-115	URA ADMIN	.00	8,790.00	5,000.00	.00	1,400.00	.00	.00
10-39-120	PARKS RESERVE	.00	.00	55,000.00	.00	.00	.00	.00
10-39-140	WATER INDIRECT	163,989.00	171,451.00	175,614.00	187,731.00	187,731.00	196,454.00	196,454.00
10-39-150	SEWER INDIRECT	178,985.00	187,347.00	191,190.00	204,723.00	204,723.00	196,296.00	196,296.00

Account Number	Account Title	2015-16	2016-17	2017-18	2018-19	2018-19	2019-20	2019-20
		Prior year 3 Actual	Prior year 2 Actual	Prior year Actual	Current year Actual	Current year Budget	Future year Proposed Budget	Future year ADOPTED
10-39-170	HWY 101 SEWER	8,658.00	8,824.00	9,730.00	5,180.00	5,180.00	5,579.00	5,579.00
10-39-175	WAT RESERVE INDIRECT	.00	.00	.00	5,180.00	5,180.00	11,857.00	11,857.00
10-39-185	SEW RESERVE INDIREC	.00	122,000.00	.00	9,111.00	9,111.00	27,398.00	27,398.00
Total TRANSFERS IN:		374,228.00	521,580.00	461,194.00	433,786.00	435,186.00	461,221.00	461,221.00
NON -DEPARTMENTAL								
MATERIALS AND SERVICES								
10-40-220	INSURANCE & BONDING	94,053.99	93,371.58	103,987.60	109,563.29	105,000.00	110,000.00	110,000.00
10-40-225	PERS UAL	5,950.99	8,046.99	27,462.75	22,080.35	30,000.00	30,000.00	30,000.00
10-40-240	USE 10-40-241	7,570.00	15,740.00	1,852.00	.00	.00	.00	.00
10-40-241	IT/SW/CON & EQUIPMEN	16,073.00	9,734.39	48,041.29	77,436.96	70,000.00	108,000.00	108,000.00
10-40-242	POSTAGE	10,534.72	11,384.56	11,922.71	13,965.99	12,000.00	13,000.00	13,000.00
10-40-246	DISPATCH SERVICES	35,100.00	35,851.00	14,456.50	20,657.50	31,000.00	41,000.00	41,000.00
10-40-255	BANK FEES	4,199.43	3,419.31	1,492.81	3,981.04	6,000.00	6,000.00	6,000.00
10-40-260	LEGAL SERVICES	13,159.20	23,565.03	40,082.95	20,932.65	40,000.00	40,000.00	40,000.00
10-40-262	AUDIT SERVICES	39,625.00	42,365.00	59,980.00	58,981.53	50,000.00	60,000.00	60,000.00
10-40-270	ELECTRICITY	8,725.94	10,993.86	8,937.64	9,055.39	9,000.00	9,000.00	9,000.00
10-40-272	DUES & MEMBERSHIPS	3,332.90	3,216.63	3,503.24	4,987.11	3,500.00	4,000.00	4,000.00
10-40-275	SOLID WASTE SERVICES	4,874.48	2,665.59	1,810.39	3,465.10	3,500.00	3,500.00	3,500.00
10-40-277	CITY HALL CUSTODIAL	7,706.58	4,642.08	.00	.00	.00	.00	.00
10-40-280	PHONE & INTERNET	22,330.09	23,267.14	27,752.64	26,240.21	29,000.00	29,000.00	29,000.00
Total MATERIALS AND SERVICES:		273,236.32	288,263.16	351,282.52	371,347.12	389,000.00	453,500.00	453,500.00
CONTINGENCY & RESERVES								
10-40-415	CONTINGENCY	.00	.00	.00	.00	4,000.00	40,000.00	40,000.00
Total CONTINGENCY & RESERVES:		.00	.00	.00	.00	4,000.00	40,000.00	40,000.00
CAPITAL OUTLAY								
10-40-520	FIRE EQUIPMENT	.00	137,380.00	.00	.00	.00	.00	.00
Total CAPITAL OUTLAY:		.00	137,380.00	.00	.00	.00	.00	.00
TRANSFERS OUT								
10-40-710	TRANS OUT BLDG RESE	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
10-40-711	TRANS OUT NONINSURE	5,000.00	.00	.00	3,000.00	3,000.00	3,000.00	3,000.00
10-40-714	TRANS OUT PARKS RES	5,000.00	5,000.00	.00	3,000.00	3,000.00	3,000.00	3,000.00
10-40-715	TRANS OUT GF RESERV	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
10-40-718	NUISANCE ABATE TO	.00	7,420.00	.00	1,000.00	1,000.00	1,000.00	1,000.00
Total TRANSFERS OUT:		21,500.00	23,920.00	11,500.00	18,500.00	18,500.00	18,500.00	18,500.00
Total NON -DEPARTMENTAL:		294,736.32	449,563.16	362,782.52	389,847.12	411,500.00	512,000.00	512,000.00
CITY COUNCIL								
MATERIALS AND SERVICES								
10-41-210	DUES/FEES/PRINTING	258.00	241.18	249.00	106.00	300.00	300.00	300.00
10-41-220	MAYOR STIPEND	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
10-41-225	COUNCIL STIPENDS	5,590.00	5,645.00	5,605.00	5,075.00	5,700.00	5,700.00	5,700.00
10-41-230	WORKERS COMP	35.62	80.00	80.00	70.00	80.00	80.00	80.00
10-41-231	COUNCIL TRAVEL	4,624.36	5,083.84	5,003.82	3,754.29	6,000.00	6,000.00	6,000.00
10-41-235	MAYOR TRAVEL	2,969.94	3,957.42	4,918.69	3,764.20	3,500.00	3,500.00	3,500.00

Account Number	Account Title	2015-16 Prior year 3 Actual	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Actual	2018-19 Current year Budget	2019-20 Future year Proposed Budget	2019-20 Future year ADOPTED
10-41-245	SUPPLIES	1,267.73	1,107.26	3,133.02	1,785.15	2,200.00	2,200.00	2,200.00
	Total MATERIALS AND SERVICES:	15,945.65	17,314.70	20,189.53	15,754.64	18,980.00	18,980.00	18,980.00
	Total CITY COUNCIL:	15,945.65	17,314.70	20,189.53	15,754.64	18,980.00	18,980.00	18,980.00
MUNICIPAL COURT								
PERSONNEL SERVICES								
10-42-111	MUNI COURT JUDGE	3,696.00	4,148.00	2,448.00	2,988.00	4,500.00	4,500.00	4,500.00
10-42-112	MUNI COURT CLERK	1,058.40	.00	.00	.00	.00	.00	.00
10-42-131	FICA	363.71	317.33	187.28	211.76	400.00	400.00	400.00
10-42-132	WORKERS COMP	32.47	95.71	94.54	90.36	95.00	95.00	95.00
	Total PERSONNEL SERVICES:	5,150.58	4,561.04	2,729.82	3,290.12	4,995.00	4,995.00	4,995.00
MATERIALS AND SERVICES								
10-42-210	DUES/PRINTING/FILING	250.00	360.00	365.00	350.00	500.00	500.00	500.00
10-42-215	UNIFORMS	.00	21.60	.00	.00	200.00	200.00	200.00
10-42-230	TRAVEL/TRAINING	1,928.44	2,232.02	1,022.21	1,316.28	2,500.00	2,500.00	2,500.00
10-42-240	OFFICE SUPPLIES & EQ	791.15	619.89	433.01	464.04	750.00	750.00	750.00
10-42-290	CONTRACT SERVICES	464.49	2,460.60	643.12	.00	.00	.00	.00
	Total MATERIALS AND SERVICES:	3,434.08	5,694.11	2,463.34	2,130.32	3,950.00	3,950.00	3,950.00
	Total MUNICIPAL COURT:	8,584.66	10,255.15	5,193.16	5,420.44	8,945.00	8,945.00	8,945.00
CITY MANAGEMENT								
PERSONNEL SERVICES								
10-43-111	ADMIN ASST AP/PR	34,028.80	35,353.37	37,003.28	37,752.09	37,800.00	39,000.00	39,000.00
10-43-112	ADMIN ASST UM/MUNI	30,820.00	33,018.40	34,473.62	36,300.03	37,800.00	39,000.00	39,000.00
10-43-113	ADMIN ASST PT	40,081.63	38,694.17	11,683.53	24,482.66	25,000.00	26,000.00	26,000.00
10-43-114	CITY ADMININSTRATOR	68,713.62	71,337.99	69,375.34	71,159.25	73,550.00	75,019.00	75,019.00
10-43-118	ADMIN ASST SUPPORT	15,067.61	15,054.89	15,085.12	11,747.39	16,000.00	10,000.00	10,000.00
10-43-130	PERS	26,227.15	26,731.97	31,262.88	25,219.08	33,500.00	33,500.00	33,500.00
10-43-131	FICA	15,173.81	14,905.56	15,426.45	13,185.40	16,000.00	16,000.00	16,000.00
10-43-132	WORKERS COMP	1,022.48	1,139.87	1,031.60	942.50	1,000.00	1,000.00	1,000.00
10-43-133	MEDICAL INSURANCE	55,668.27	59,209.69	55,676.48	30,773.23	58,000.00	50,000.00	50,000.00
10-43-134	LIFE/LTD INSURANCE	913.08	858.38	756.80	527.00	900.00	900.00	900.00
	Total PERSONNEL SERVICES:	287,716.45	296,304.29	271,775.10	252,088.63	299,550.00	290,419.00	290,419.00
MATERIALS AND SERVICES								
10-43-205	PLANNING EXPENSES	1,856.74	926.82	1,420.71	2,455.07	2,000.00	2,000.00	2,000.00
10-43-210	DUES/SUBS/PRINTING	2,972.12	1,119.99	1,583.92	1,705.98	2,000.00	2,000.00	2,000.00
10-43-230	TRAVEL & TRAINING	4,717.64	3,002.99	3,521.99	2,361.82	3,000.00	3,000.00	3,000.00
10-43-240	OFFICE SUPPLIES/EQUI	6,895.42	7,027.93	7,665.19	7,430.27	7,000.00	7,000.00	7,000.00
10-43-250	EQUIPMENT O & M	3,425.23	1,468.55	2,105.82	910.56	4,000.00	4,000.00	4,000.00
10-43-255	TOWING FEES	.00	400.00	755.00	.00	500.00	500.00	500.00
10-43-265	BUILDINGS & GROUNDS	3,416.44	2,859.93	4,392.73	3,124.20	5,000.00	5,000.00	5,000.00
10-43-295	CONTRACT SERVICES	6,113.03	13,979.76	13,098.08	.00	.00	.00	.00
	Total MATERIALS AND SERVICES:	29,396.62	30,785.97	34,543.44	17,987.90	23,500.00	23,500.00	23,500.00

Account Number	Account Title	2015-16 Prior year 3 Actual	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Actual	2018-19 Current year Budget	2019-20 Future year Proposed Budget	2019-20 Future year ADOPTED
Total CITY MANAGEMENT:		317,113.07	327,090.26	306,318.54	270,076.53	323,050.00	313,919.00	313,919.00
POLICE DEPARTMENT								
PERSONNEL SERVICES								
10-54-110	CHIEF 301	73,438.60	76,244.70	52,783.50	69,093.75	71,500.00	72,830.00	72,830.00
10-54-111	SERGEANT (302) DM	47,602.90	52,571.61	54,341.29	58,396.88	55,870.00	69,285.00	69,285.00
10-54-112	SR OFFICER (303) CK	55,871.92	56,912.80	55,192.60	63,272.14	59,000.00	60,113.00	60,113.00
10-54-114	OFFICER (304) CA	36,342.61	44,439.65	45,298.63	47,270.88	47,500.00	50,420.00	50,420.00
10-54-116	DME/OFFICE MGR (GW)	47,669.89	51,914.59	51,438.40	54,304.91	54,100.00	55,185.00	55,185.00
10-54-117	OT-CITY	18,010.78	9,000.32	15,911.35	8,373.72	10,000.00	12,000.00	12,000.00
10-54-120	OFFICER (305) DN	37,585.79	44,369.07	39,479.42	51,421.21	50,500.00	53,207.00	53,207.00
10-54-121	OFFICER (306) RW	60,825.89	65,844.72	46,491.68	47,018.46	47,500.00	50,420.00	50,420.00
10-54-130	PERS	49,712.50	57,350.39	60,929.00	71,512.51	70,500.00	83,000.00	83,000.00
10-54-131	FICA	27,258.60	29,237.28	29,403.04	28,306.15	30,500.00	34,000.00	34,000.00
10-54-132	CIS WORK COMP	15,490.61	14,168.66	14,158.56	14,047.24	15,000.00	15,000.00	15,000.00
10-54-133	MEDICAL INSURANCE	98,987.51	104,907.97	82,533.30	49,716.66	106,500.00	110,000.00	110,000.00
10-54-134	LIFE & LTD INSURANCE	1,449.08	1,520.06	1,452.58	1,010.00	1,600.00	1,600.00	1,600.00
Total PERSONNEL SERVICES:		570,246.68	608,481.82	549,413.35	563,744.51	620,070.00	667,060.00	667,060.00
MATERIALS AND SERVICES								
10-54-210	DUES/PRINTING/FILING	622.97	1,438.45	2,416.97	1,201.87	1,900.00	1,900.00	1,900.00
10-54-230	TRAVEL & TRAINING	5,906.99	7,522.88	6,030.79	6,767.45	6,500.00	6,500.00	6,500.00
10-54-240	OFFICE SUPPLIES & EQ	5,923.14	6,107.71	9,398.74	4,821.28	6,000.00	6,000.00	6,000.00
10-54-245	INVESTIGATIONS	79.05	702.37	262.08	142.46	750.00	750.00	750.00
10-54-250	EQUIPMENT O & M	12,189.71	11,571.80	18,423.24	14,613.44	13,000.00	18,000.00	18,000.00
10-54-260	FIREARMS/AMMO	5,170.34	3,256.03	1,178.49	2,998.85	5,000.00	5,000.00	5,000.00
10-54-265	BUILDING & GROUNDS	440.00	.00	.00	.00	.00	.00	.00
10-54-285	FUEL	13,130.78	13,122.24	12,227.98	12,167.87	16,000.00	16,000.00	16,000.00
10-54-290	CMI SYSTEM - ALL FEES	1,376.64	3,606.64	6,376.64	.00	.00	.00	.00
10-54-293	UNIFORMS	2,584.61	1,384.65	3,992.41	7,574.12	6,000.00	6,000.00	6,000.00
10-54-294	MISC PD DON EXPS	.00	460.32	.00	.00	200.00	200.00	200.00
10-54-295	CONTRACT SERVICES	1,091.74	2,163.68	2,696.42	.00	.00	.00	.00
10-54-297	OSHA SAFETY	.00	.00	.00	.00	.00	1,000.00	1,000.00
10-54-298	LEXIPOL ANNUAL FEE	2,475.00	2,723.00	5,693.00	.00	3,000.00	3,000.00	3,000.00
Total MATERIALS AND SERVICES:		50,990.97	54,059.77	68,696.76	50,287.34	58,350.00	64,350.00	64,350.00
Total POLICE DEPARTMENT:		621,237.65	662,541.59	618,110.11	614,031.85	678,420.00	731,410.00	731,410.00
FIRE DEPARTMENT								
PERSONNEL SERVICES								
10-55-110	FIRE CHIEF	10,916.39	10,882.83	15,479.92	15,151.50	15,300.00	15,700.00	15,700.00
10-55-111	ASST FIRE CHIEF	7,449.52	7,736.04	8,499.92	8,336.50	8,670.00	8,850.00	8,850.00
10-55-131	FICA	1,404.90	1,424.25	1,834.62	1,723.08	1,900.00	2,000.00	2,000.00
10-55-132	WORKERS COMP	12,596.76	16,006.72	16,006.72	17,006.16	17,000.00	17,000.00	17,000.00
10-55-134	LIFE INSURANCE	308.18	239.08	148.15	152.83	800.00	800.00	800.00
Total PERSONNEL SERVICES:		32,675.75	36,288.92	41,969.33	42,370.07	43,670.00	44,350.00	44,350.00
MATERIALS AND SERVICES								
10-55-210	DUES/PRINTING/FILING	617.90	.00	18.00	453.61	400.00	400.00	400.00
10-55-215	GBVV FIRE ASSOCIATIO	25,330.00	37,580.00	40,239.90	20,885.00	36,000.00	40,000.00	40,000.00
10-55-230	TRAVEL & TRAINING	3,236.54	6,674.01	1,472.07	2,805.47	4,000.00	4,000.00	4,000.00

Account Number	Account Title	2015-16 Prior year 3 Actual	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Actual	2018-19 Current year Budget	2019-20 Future year Proposed Budget	2019-20 Future year ADOPTED
10-55-240	OFFICE SUPPLIES	515.50	440.58	327.81	280.80	300.00	300.00	300.00
10-55-245	GBWFD FIRE EXPENSES	16,584.01	17,283.07	10,154.35	18,380.59	18,700.00	20,570.00	20,570.00
10-55-250	EQUIPMENT O & M	5,893.70	28,846.56	35,273.22	18,566.84	20,000.00	22,000.00	22,000.00
10-55-252	SMALL TOOLS & EQUIPM	2,583.58	2,987.56	5,018.22	6,518.24	5,000.00	9,000.00	9,000.00
10-55-285	FUEL	1,661.63	1,600.80	2,964.53	3,661.35	2,500.00	3,000.00	3,000.00
10-55-295	CONTRACT SERVICES	6,557.06	6,336.38	4,181.77	55.60	7,000.00	7,000.00	7,000.00
10-55-298	PP EQUIPMENT	7,594.53	15,797.27	11,156.20	18,251.35	15,000.00	15,000.00	15,000.00
Total MATERIALS AND SERVICES:		70,574.45	117,546.23	110,806.07	89,858.85	108,900.00	121,270.00	121,270.00
TRANSFERS OUT								
10-55-710	SCBA LOAN SEWER RES	.00	12,165.62	12,165.62	10,782.00	10,782.00	10,782.00	10,782.00
10-55-720	SCBA LOAN INTEREST	.00	.00	.00	3,286.00	3,286.00	3,286.00	3,286.00
Total TRANSFERS OUT:		.00	12,165.62	12,165.62	14,068.00	14,068.00	14,068.00	14,068.00
Total FIRE DEPARTMENT:		103,250.20	166,000.77	164,941.02	146,296.92	166,638.00	179,688.00	179,688.00
EMERGENCY MANAGEMENT SERVICES MATERIALS AND SERVICES								
10-58-240	SUPPLIES/CUSTODIAL	242.32	.00	379.46	321.27	500.00	500.00	500.00
Total MATERIALS AND SERVICES:		242.32	.00	379.46	321.27	500.00	500.00	500.00
Total EMERGENCY MANAGEMENT SERVICES:		242.32	.00	379.46	321.27	500.00	500.00	500.00
PARKS DEPARTMENT MATERIALS AND SERVICES								
10-64-210	DUES/PRINTING/FILING	63.72	.00	.00	.00	100.00	100.00	100.00
10-64-240	SUPPLIES & EQUIPMENT	71.90	1,055.48	989.76	902.58	1,500.00	1,500.00	1,500.00
10-64-250	EQUIPMENT O & M	792.67	117.97	127.86	159.54	800.00	800.00	800.00
10-64-252	SMALL TOOLS/EQUIP	128.99	26.43	332.21	111.98	500.00	500.00	500.00
10-64-265	BUILDING & GROUNDS	8,908.70	6,825.53	8,750.35	8,634.31	20,000.00	20,000.00	20,000.00
10-64-270	ELECTRICITY	1,635.19	1,522.90	1,475.87	1,581.13	2,000.00	2,000.00	2,000.00
10-64-275	GARBAGE	1,270.78	1,072.44	1,798.02	1,679.11	4,500.00	4,500.00	4,500.00
10-64-291	BUFFINGTON CONTRAC	28,993.43	31,067.55	35,941.02	30,419.92	32,000.00	32,000.00	32,000.00
Total MATERIALS AND SERVICES:		41,865.38	41,688.30	49,415.09	43,488.57	61,400.00	61,400.00	61,400.00
CAPITAL OUTLAY								
10-64-540	PARK CAPITAL OUTLAY	.00	80,752.28	57,284.58	.00	.00	.00	.00
Total CAPITAL OUTLAY:		.00	80,752.28	57,284.58	.00	.00	.00	.00
Total PARKS DEPARTMENT:		41,865.38	122,440.58	106,699.67	43,488.57	61,400.00	61,400.00	61,400.00
GENERAL FUND Revenue Total:		1,387,394.02	1,607,688.18	1,622,765.91	1,505,853.35	1,409,986.00	1,468,491.00	1,468,491.00
GENERAL FUND Expenditure Total:		1,402,975.25	1,755,206.21	1,584,614.01	1,485,237.34	1,669,433.00	1,826,842.00	1,826,842.00
Net Total GENERAL FUND:		15,581.23-	147,518.03-	38,151.90	20,616.01	259,447.00-	358,351.00-	358,351.00-

ENTERPRISE FUNDS

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



FUND 22: WATER UTILITY FUND

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

BUDGET COMMENTS:

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 are adjusted 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.

All funds with employees (Admin & Finance office, Police, Fire, Streets, Water & Sewer utilities, and Promo) have a 2% COLA reflected in the salaries. Because of community demographic we generally propose COLA consistent with the Social Security

Administration COLAs. For 2019 the SS COLA was 2.8%. The 2% proposed is less than this year's Social Security COLA.

BUDGET COMMENTS

- 22-40-265 Building and Grounds - reservoir fencing for Wallace
- 22-41-295 Contract Services – HCH pump station panel upgrade, and reservoir dive inspections

FUND 23: SEWER (WASTEWATER) FUND

The City operates a wastewater collection and treatment system to effectively collect and treat all waste generated by the residents and commercial businesses within Gold Beach proper and parts of Hunter Creek. Of the \$52.98 basic monthly sewer fee, \$23.98 is the portion that covers basic monthly sewer services and is allocated to the Sewer Utility Fund. The Public Works Department is funded approximately 50% from this fund. The current breakdown of monthly sewer service rates:

EXHIBIT A TO RESOLUTION R1819-04 FY 2018-2019 SEWER RATES			
ACTIVE REGULAR USER SEWER RATES			
\$52.98 Monthly Base Sewer Rate consists of 4 charges:			
Sewer Utility	\$ 23.98	Per EDU/ERU	Monthly sewer usage fee
Sewer Reserve	\$ 3.00	Per Account	Reserve fund for Sewer maintenance
WWTP Debt Service	\$ 20.00	PER EDU/ERU	Debt service for WWTP plant
Sewer Line 101 Debt Service	\$ 6.00	PER EDU/ERU	Debt service for Hwy 101 main sewer line improvements completed in 2005

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.

All funds with employees (Admin & Finance office, Police, Fire, Streets, Water & Sewer utilities, and Promo) have a 2% COLA reflected in the salaries. Because of community demographic we generally propose COLA consistent with the Social Security Administration COLAs. For 2019 the SS COLA was 2.8%. The 2% proposed is less than this year's Social Security COLA.

BUDGET COMMENTS

- 23-40-297 Developer Contract – this is to separate out engineer work performed for specific development projects—we require the developer to pay the cost of our engineering review.

Account Number	Account Title	2015-16 Prior year 3 Actual	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Actual	2018-19 Current year Budget	2019-20 Future year Proposed Budget	2019-20 Future year ADOPTED
WATER UTILITY FUND								
MISCELLANEOUS REVENUE								
22-36-100	INTEREST	148.11	50.40	.00	.00	200.00	200.00	200.00
22-36-110	MISC RECEIPTS	1,523.18	7,896.54	2,965.74	10,127.99	2,000.00	2,000.00	2,000.00
22-36-200	SDC INSTALL/MATERIAL	45,837.17	12,766.12	10,577.00	10,849.04	2,000.00	2,000.00	2,000.00
22-36-250	PENALTIES	35,194.31	24,621.22	21,003.68	21,189.53	25,000.00	25,000.00	25,000.00
Total MISCELLANEOUS REVENUE:		82,702.77	45,334.28	34,546.42	42,166.56	29,200.00	29,200.00	29,200.00
WATER SALES								
22-37-200	INSIDE WATER SALES	417,134.13	423,306.03	450,406.98	475,002.01	429,000.00	450,000.00	450,000.00
22-37-210	OUTSIDE WATER SALES	139,638.33	145,055.15	153,145.02	161,090.12	140,000.00	150,000.00	150,000.00
Total WATER SALES:		556,772.46	568,361.18	603,552.00	636,092.13	569,000.00	600,000.00	600,000.00
TRANSFERS IN								
22-39-100	WATER RESERVE	150,000.00	.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
Total TRANSFERS IN:		150,000.00	.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
WATER UTILITY EXPENDITURES								
PERSONNEL SERVICES								
22-40-111	PW SUPERINTENDENT	31,643.52	32,846.72	34,789.74	32,849.75	33,950.00	35,300.00	35,300.00
22-40-113	PW TECHNICIAN TB	34,273.79	36,025.37	35,611.40	35,559.56	40,500.00	43,000.00	43,000.00
22-40-116	PW LEAD WORKER DS	23,184.68	23,025.28	23,892.35	23,811.71	24,500.00	25,000.00	25,000.00
22-40-117	OVERTIME	385.24	1,292.27	205.58	.00	2,000.00	2,000.00	2,000.00
22-40-118	OPERATOR 1/2 (EP)	20,003.29	20,680.79	21,059.50	20,684.21	21,500.00	22,500.00	22,500.00
22-40-119	OPERATOR 1/2 (JS)	19,102.31	19,513.20	19,898.81	6,442.35	20,250.00	20,250.00	20,250.00
22-40-130	PERS	20,106.69	20,375.60	23,924.75	20,825.47	27,300.00	27,300.00	27,300.00
22-40-131	FICA	9,294.72	10,001.35	10,737.77	8,298.51	11,500.00	12,000.00	12,000.00
22-40-132	WORKERS COMP	7,199.28	8,070.32	8,970.39	7,055.79	9,000.00	9,000.00	9,000.00
22-40-133	MEDICAL INSURANCE	53,432.80	52,573.55	46,536.51	26,223.82	56,000.00	56,000.00	56,000.00
22-40-134	LIFE & LTD INSURANCE	561.36	560.40	559.20	356.79	700.00	700.00	700.00
22-40-137	COMPENSATED ABSENC	219.00-	.00	.00	.00	.00	.00	.00
Total PERSONNEL SERVICES:		218,968.68	224,964.85	226,186.00	182,107.96	247,200.00	253,050.00	253,050.00
MAT AND SERV DIST & GEN								
22-40-210	PERMITTING/DUES	5,226.23	2,216.93	3,348.18	1,681.64	5,000.00	5,000.00	5,000.00
22-40-230	TRAVEL & TRAINING	1,445.26	1,368.18	2,001.85	1,056.31	3,000.00	3,000.00	3,000.00
22-40-240	SUPPLIES & EQUIPMENT	1,236.88	797.17	998.16	2,210.58	6,000.00	6,000.00	6,000.00
22-40-250	EQUIPMENT O & M	6,294.07	12,702.25	12,477.58	8,293.18	14,000.00	14,000.00	14,000.00
22-40-252	SMALL TOOLS & EQUIP	2,300.60	2,613.70	2,818.44	825.19	2,500.00	2,500.00	2,500.00
22-40-254	MATERIALS & FITTINGS	10,165.00	9,630.49	9,533.84	7,257.91	10,000.00	10,000.00	10,000.00
22-40-255	CROSS CONNECTION C	.00	.00	492.91	378.00	500.00	500.00	500.00
22-40-265	BUILDING & GROUNDS	1,262.15	483.52	1,374.53	3,456.08	29,000.00	29,000.00	29,000.00
22-40-268	SYSTEM CONSTRUCTIO	25,286.95	11,737.19	19,343.68	26,870.32	25,000.00	25,000.00	25,000.00
22-40-270	ELECTRICITY	4,239.54	4,984.80	5,395.24	6,358.12	8,000.00	8,000.00	8,000.00
22-40-272	LABORATORY TESTING	2,155.00	1,885.66	2,748.82	1,604.43	2,000.00	2,000.00	2,000.00
22-40-275	GARBAGE	2,059.92	1,032.72	1,063.07	1,603.14	2,500.00	2,500.00	2,500.00
22-40-279	OSHA REQUIRED EXPEN	1,197.73	3,069.35	1,425.79	712.57	3,000.00	3,000.00	3,000.00
22-40-285	FUEL	5,065.41	5,222.50	7,069.91	3,836.93	8,000.00	8,000.00	8,000.00
22-40-295	CONTRACT SERVICES	20,556.66	15,414.77	37,555.65	6,081.00	10,000.00	10,000.00	10,000.00

Account Number	Account Title	2015-16 Prior year 3 Actual	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Actual	2018-19 Current year Budget	2019-20 Future year Proposed Budget	2019-20 Future year ADOPTED
Total MAT AND SERV DIST & GEN:		88,491.40	73,159.23	107,647.65	72,225.40	128,500.00	128,500.00	128,500.00
CONTINGENCY & RESERVES								
22-40-415	CONTINGENCY	.00	.00	35,000.00	.00	50,000.00	50,000.00	50,000.00
Total CONTINGENCY & RESERVES:		.00	.00	35,000.00	.00	50,000.00	50,000.00	50,000.00
CAPITAL OUTLAY								
22-40-515	CAPITAL EQUIPMENT	51,657.87	.00	.00	.00	.00	.00	.00
22-40-530	SYS CONST & REPLACE	394,136.63	25,269.24	35,312.00	2,488.20	40,000.00	60,000.00	60,000.00
Total CAPITAL OUTLAY:		445,794.50	25,269.24	35,312.00	2,488.20	40,000.00	60,000.00	60,000.00
Total WATER UTILITY EXPENDITURES:		753,254.58	323,393.32	404,145.65	256,821.56	465,700.00	491,550.00	491,550.00
MAT AND SERV INTAKE & TRTMNT								
MAT AND SERV INTAKE & TRTMNT								
22-41-210	PERMITTING/DUES	1,132.00	1,020.00	601.05	212.91	4,000.00	4,000.00	4,000.00
22-41-231	TRAVEL & TRAINING	510.00	300.00	.00	.00	1,000.00	1,000.00	1,000.00
22-41-240	SUPPLIES & EQUIPMENT	.00	.00	8.11	.00	100.00	100.00	100.00
22-41-250	EQUIPMENT & PLANT O	2,366.12	8,399.93	18,073.30	15,811.07	15,000.00	15,000.00	15,000.00
22-41-251	TREATMENT & CHEMICA	11,232.56	18,654.24	14,346.37	15,751.37	17,500.00	17,500.00	17,500.00
22-41-252	SMALL TOOLS & EQUIPM	357.25	331.02	329.54	36.23	1,200.00	1,200.00	1,200.00
22-41-265	BUILDING & GROUNDS	1,840.90	593.10	9,489.61	887.22	2,000.00	2,000.00	2,000.00
22-41-270	ELECTRICITY	30,827.54	31,131.34	31,037.96	26,440.03	32,000.00	32,000.00	32,000.00
22-41-272	LABORATORY TESTING	1,361.40	2,542.76	1,935.20	2,237.91	4,000.00	4,000.00	4,000.00
22-41-295	CONTRACT SERVICES	.00	9,287.37	5,999.49	30,821.50	50,000.00	32,500.00	32,500.00
Total MAT AND SERV INTAKE & TRTMNT:		49,627.77	72,259.76	81,820.63	92,198.24	126,800.00	109,300.00	109,300.00
TRANSFERS OUT								
22-41-711	BUILDING RESERVE	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
22-41-714	GENERAL INDIRECT	163,989.00	171,451.00	175,614.00	187,731.00	187,731.00	196,454.00	196,454.00
22-41-715	NONINSURED LOSS	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Total TRANSFERS OUT:		169,989.00	177,451.00	181,614.00	193,731.00	193,731.00	202,454.00	202,454.00
Total MAT AND SERV INTAKE & TRTMNT:		219,616.77	249,710.76	263,434.63	285,929.24	320,531.00	311,754.00	311,754.00
WATER UTILITY FUND Revenue Total:		789,475.23	613,695.46	678,098.42	718,258.69	638,200.00	669,200.00	669,200.00
WATER UTILITY FUND Expenditure Total:		972,871.35	573,104.08	667,580.28	542,750.80	786,231.00	803,304.00	803,304.00
Net Total WATER UTILITY FUND:		183,396.12-	40,591.38	10,518.14	175,507.89	148,031.00-	134,104.00-	134,104.00-

Account Number	Account Title	2015-16 Prior year 3 Actual	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Actual	2018-19 Current year Budget	2019-20 Future year Proposed Budget	2019-20 Future year ADOPTED
SEWER UTILITY FUND								
INTERGOVERNMENTAL								
23-33-110	HC LOOP LID PRINCIPAL	.00	.00	409.92	819.84	.00	.00	.00
Total INTERGOVERNMENTAL:		.00	.00	409.92	819.84	.00	.00	.00
MISCELLANEOUS REVENUE								
23-36-100	INTEREST	175.67	79.21	.00	.00	100.00	100.00	100.00
23-36-110	MISC RECEIPTS	14,362.06	4,290.69	6,938.00	1,306.00	6,000.00	6,000.00	6,000.00
23-36-200	SDC INSTALL/MAT/LABO	17,259.38	4,400.00	5,865.01	1,333.93	5,000.00	5,000.00	5,000.00
Total MISCELLANEOUS REVENUE:		31,797.11	8,769.90	12,803.01	2,639.93	11,100.00	11,100.00	11,100.00
SERVICE CHARGES								
23-37-200	SEWER CHARGE	433,094.08	433,262.73	458,211.59	475,941.28	430,000.00	450,000.00	450,000.00
Total SERVICE CHARGES:		433,094.08	433,262.73	458,211.59	475,941.28	430,000.00	450,000.00	450,000.00
TRANSFERS IN								
23-39-100	CLOSE WWTP TRANS IN	.00	200,000.00	.00	.00	.00	.00	.00
23-39-110	CLOSE I&I FUND	.00	.00	72,757.00	.00	.00	.00	.00
Total TRANSFERS IN:		.00	200,000.00	72,757.00	.00	.00	.00	.00
SEWER UTILITY EXPENDITURES								
PERSONNEL SERVICES								
23-40-110	PW SUPERINTENDENT	31,643.52	32,846.72	34,789.47	32,849.75	33,950.00	35,300.00	35,300.00
23-40-111	PW ASST SUPER RH	52,517.15	54,734.40	55,806.50	55,253.30	57,000.00	60,100.00	60,100.00
23-40-113	PW OPERATOR (EP)	20,003.14	20,680.65	21,059.40	20,684.12	21,500.00	22,500.00	22,500.00
23-40-117	OVERTIME	152.04	798.23	578.60	.00	1,500.00	1,500.00	1,500.00
23-40-118	OPERATOR 1/2 (JS)	19,170.66	19,964.92	19,642.04	6,442.31	20,250.00	20,250.00	20,250.00
23-40-130	PERS	20,612.17	20,835.60	24,983.76	22,335.29	28,100.00	28,100.00	28,100.00
23-40-131	FICA	8,750.14	9,435.27	10,311.02	7,691.89	10,600.00	11,000.00	11,000.00
23-40-132	WORKERS COMP	3,964.46	7,057.31	7,458.25	5,758.62	7,500.00	7,500.00	7,500.00
23-40-133	MEDICAL INSURANCE	37,168.95	42,137.01	52,003.17	25,963.52	46,000.00	51,000.00	51,000.00
23-40-134	LIFE & LTD INSURANCE	558.80	558.36	558.36	369.03	500.00	500.00	500.00
23-40-137	COMPENSATED ABSENC	1,039.00	.00	.00	.00	.00	.00	.00
Total PERSONNEL SERVICES:		195,580.03	209,048.47	227,190.57	177,347.83	226,900.00	237,750.00	237,750.00
MATERIALS AND SERVICES								
23-40-210	PERMITTING/DUES	3,502.05	4,012.86	5,612.44	3,315.02	9,000.00	9,000.00	9,000.00
23-40-220	DRAINFIELD LEASE	.00	2,100.00	6,300.00	2,100.00	2,100.00	2,100.00	2,100.00
23-40-230	TRAVEL & TRAINING	137.19	1,638.98	12.00	243.49	2,000.00	2,000.00	2,000.00
23-40-231	OSHA REQUIRED EXP	599.79	1,170.82	.00	682.86	2,000.00	2,000.00	2,000.00
23-40-240	SUPPLIES & EQUIPMENT	2,466.47	4,134.36	1,018.25	2,055.79	7,000.00	7,000.00	7,000.00
23-40-250	EQUIPMENT O & M	14,863.83	3,554.14	12,444.73	12,290.38	15,000.00	15,000.00	15,000.00
23-40-252	SMALL TOOLS/EQUIPME	1,148.91	608.82	1,465.25	2,756.64	1,200.00	1,200.00	1,200.00
23-40-253	MATERIALS & FITTINGS	2,625.83	1,221.01	536.97	1,240.09	3,000.00	3,000.00	3,000.00
23-40-260	SEWER/SYSTEM CONST	13,845.34	13,330.96	10,301.52	4,421.88	10,000.00	10,000.00	10,000.00
23-40-261	PLANT O & M	25,817.95	37,247.36	41,861.44	59,309.65	63,000.00	63,000.00	63,000.00
23-40-265	BUILDING/GROUNDS O &	818.15	1,125.67	924.72	.00	1,500.00	1,500.00	1,500.00
23-40-270	ELECTRICITY	56,455.30	58,670.92	52,127.06	49,104.37	55,000.00	55,000.00	55,000.00

Account Number	Account Title	2015-16 Prior year 3 Actual	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Actual	2018-19 Current year Budget	2019-20 Future year Proposed Budget	2019-20 Future year ADOPTED
23-40-272	LABORATORY TESTING	2,615.89	2,321.78	2,286.77	2,456.25	3,000.00	3,000.00	3,000.00
23-40-275	GARBAGE	1,029.96	2,065.44	2,117.47	1,335.95	3,000.00	3,000.00	3,000.00
23-40-285	FUEL	2,233.06	1,876.73	3,663.93	2,657.60	5,500.00	5,500.00	5,500.00
23-40-295	CONTRACT SERVICES	4,301.60	3,304.02	591.62	17,713.43	10,000.00	10,000.00	10,000.00
23-40-297	DEVELOPER CONTRACT	.00	.00	.00	.00	.00	10,000.00	10,000.00
Total MATERIALS AND SERVICES:		132,461.32	138,383.87	141,264.17	161,683.40	192,300.00	202,300.00	202,300.00
CONTINGENCY & RESERVES								
23-40-415	CONTINGENCY	.00	.00	.00	.00	50,000.00	50,000.00	50,000.00
Total CONTINGENCY & RESERVES:		.00	.00	.00	.00	50,000.00	50,000.00	50,000.00
CAPITAL OUTLAY								
23-40-530	SYSTEM CONST & REPL	.00	.00	7,141.45	25,842.10	60,000.00	60,000.00	60,000.00
Total CAPITAL OUTLAY:		.00	.00	7,141.45	25,842.10	60,000.00	60,000.00	60,000.00
TRANSFERS OUT								
23-40-710	BUILDING RESERVE	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
23-40-715	GENERAL INDIRECT	178,985.00	187,347.00	191,190.00	204,723.00	204,723.00	196,296.00	196,296.00
23-40-720	NON INSURED LOSS	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Total TRANSFERS OUT:		184,985.00	193,347.00	197,190.00	210,723.00	210,723.00	202,296.00	202,296.00
Total SEWER UTILITY EXPENDITURES:		513,026.35	540,779.34	572,786.19	575,596.33	739,923.00	752,346.00	752,346.00
SEWER UTILITY FUND Revenue Total:		464,891.19	642,032.63	544,181.52	479,401.05	441,100.00	461,100.00	461,100.00
SEWER UTILITY FUND Expenditure Total:		513,026.35	540,779.34	572,786.19	575,596.33	739,923.00	752,346.00	752,346.00
Net Total SEWER UTILITY FUND:		48,135.16-	101,253.29	28,604.67-	96,195.28-	298,823.00-	291,246.00-	291,246.00-

SPECIAL REVENUE FUNDS

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



FUND 21: STREETS

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

BUDGET COMMENTS:

No major projects are proposed for this fiscal year. Minor projects are drainage work on Riley Creek Way and Coldiron Hill Road.

The proposed Gas Tax (after several public meetings, citizen input, and mailed and online surveys) did NOT pass. Staff is back to the original proposal from 2 years ago to collect \$2 per utility account, per month to go into a Streets Reserve Fund (the Culvert Replacement Fund is proposed to be renamed Streets & Culvert Repair Reserve). If the Council wishes to revisit the Gas Tax for the November ballot we will need to start working on that soon.

Account Number	Account Title	2015-16 Prior year 3 Actual	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Actual	2018-19 Current year Budget	2019-20 Future year Proposed Budget	2019-20 Future year ADOPTED
STREET TAX FUND								
FEES AND PERMITS								
21-32-110	STREET ADDRESSING F	125.00	.00	50.00	150.00	.00	.00	.00
Total FEES AND PERMITS:		125.00	.00	50.00	150.00	.00	.00	.00
INTERGOVERNMENTAL								
21-33-210	STATE GAS TAX	134,580.43	136,097.69	149,569.61	138,107.95	131,000.00	145,000.00	145,000.00
Total INTERGOVERNMENTAL:		134,580.43	136,097.69	149,569.61	138,107.95	131,000.00	145,000.00	145,000.00
SYSTEM DEVELOPMENT CHARGES								
21-34-110	SDC NOT RESTRICTED R	324.40	1,232.00	1,013.00	1,032.00	2,200.00	2,200.00	2,200.00
Total SYSTEM DEVELOPMENT CHARGES:		324.40	1,232.00	1,013.00	1,032.00	2,200.00	2,200.00	2,200.00
MISCELLANEOUS REVENUE								
21-36-100	INTEREST	28.24	12.89	.00	.00	50.00	50.00	50.00
21-36-110	MISC RECEIPTS	577.62	2,301.12	.00	294.00	200.00	200.00	200.00
Total MISCELLANEOUS REVENUE:		605.86	2,314.01	.00	294.00	250.00	250.00	250.00
TRANSFERS IN								
21-39-165	TRANS IN SEWER RESE	.00	.00	147,600.00	.00	.00	.00	.00
Total TRANSFERS IN:		.00	.00	147,600.00	.00	.00	.00	.00
STREET TAX EXPENDITURES								
PERSONNEL SERVICES								
21-40-110	PW LEAD WORKER (DS)	23,460.47	23,673.93	23,926.86	23,811.76	25,000.00	25,000.00	25,000.00
21-40-130	PERS	4,274.71	4,352.37	5,210.33	4,938.75	5,700.00	5,700.00	5,700.00
21-40-131	FICA	1,672.92	1,621.54	1,639.47	1,640.29	2,000.00	2,000.00	2,000.00
21-40-132	WORKERS COMP	3,116.54	4,011.30	4,211.47	2,810.12	4,300.00	4,300.00	4,300.00
21-40-133	MEDICAL INSURANCE	8,926.25	9,323.49	9,176.73	4,382.32	10,000.00	8,500.00	8,500.00
21-40-134	LIFE & LTD INSURANCE	109.68	109.68	111.78	78.36	200.00	200.00	200.00
Total PERSONNEL SERVICES:		41,560.57	43,092.31	44,276.64	37,661.60	47,200.00	45,700.00	45,700.00
MATERIALS AND SERVICES								
21-40-210	DUES/PRINTING/FILING	.00	.00	.00	152.25	200.00	200.00	200.00
21-40-220	EQUIPMENT UNDER 5K	.00	.00	.00	.00	3,000.00	3,000.00	3,000.00
21-40-230	TRAVEL & TRAINING	.00	255.00	222.00	183.00	500.00	500.00	500.00
21-40-240	OFFICE EQUIPMENT AND	.00	.00	23.48	23.52	150.00	150.00	150.00
21-40-250	EQUIPMENT O & M	6,372.76	5,980.37	13,017.19	4,593.53	8,000.00	8,000.00	8,000.00
21-40-252	SMALL TOOLS & EQUIPM	597.78	844.36	118.15	605.88	1,000.00	1,000.00	1,000.00
21-40-254	STREET SIGNS & FITTIN	897.11	1,537.12	1,284.26	1,468.91	2,000.00	2,000.00	2,000.00
21-40-260	ROCK/OIL/MATERIALS	3,340.30	7,380.85	5,658.16	5,690.25	10,000.00	10,000.00	10,000.00
21-40-261	STORM DRAIN O&M	322.00	6,018.36	1,146.16	10,514.42	8,000.00	8,000.00	8,000.00
21-40-262	STREET ADDRESSING	.00	.00	.00	.00	200.00	200.00	200.00
21-40-276	ST/TRAFFIC LIGHTS	7,193.48	7,670.22	6,395.13	5,859.20	8,000.00	8,000.00	8,000.00
21-40-279	OSHA EXPENSES	472.00	587.74	187.33	110.23	1,000.00	1,000.00	1,000.00
21-40-285	FUEL	2,158.43	2,591.88	2,805.67	4,803.65	6,000.00	6,000.00	6,000.00

Account Number	Account Title	2015-16 Prior year 3 Actual	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Actual	2018-19 Current year Budget	2019-20 Future year Proposed Budget	2019-20 Future year ADOPTED
21-40-295	CONTRACT SERVICES	1,372.50	21,759.03	23,529.11	2,632.50	5,000.00	5,000.00	5,000.00
	Total MATERIALS AND SERVICES:	22,726.36	54,624.93	54,386.64	36,637.34	53,050.00	53,050.00	53,050.00
CONTINGENCY & RESERVES								
21-40-415	CONTINGENCY	.00	.00	.00	.00	8,961.00	8,961.00	8,961.00
	Total CONTINGENCY & RESERVES:	.00	.00	.00	.00	8,961.00	8,961.00	8,961.00
CAPITAL OUTLAY								
21-40-530	STREET CONST/REPAIR	1,333.32	.00	147,584.88	.00	10,000.00	25,000.00	25,000.00
	Total CAPITAL OUTLAY:	1,333.32	.00	147,584.88	.00	10,000.00	25,000.00	25,000.00
DEBT SERVICES								
21-40-610	SWEEPER LOAN PRINCI	29,000.00	29,000.00	29,000.00	28,697.00	28,697.00	28,697.00	28,697.00
21-40-620	SWEEPER LOAN INTERE	.00	.00	.00	290.00	290.00	290.00	290.00
	Total DEBT SERVICES:	29,000.00	29,000.00	29,000.00	28,987.00	28,987.00	28,987.00	28,987.00
TRANSFERS OUT								
21-40-711	GENERAL INDIRECT	22,596.00	23,168.00	24,660.00	21,861.00	21,861.00	23,637.00	23,637.00
21-40-715	CULVERT RESERVE	10,000.00	10,000.00	.00	5,000.00	5,000.00	5,000.00	5,000.00
	Total TRANSFERS OUT:	32,596.00	33,168.00	24,660.00	26,861.00	26,861.00	28,637.00	28,637.00
	Total STREET TAX EXPENDITURES:	127,216.25	159,885.24	299,908.16	130,146.94	175,059.00	190,335.00	190,335.00
	STREET TAX FUND Revenue Total:	135,635.69	139,643.70	298,232.61	139,583.95	133,450.00	147,450.00	147,450.00
	STREET TAX FUND Expenditure Total:	127,216.25	159,885.24	299,908.16	130,146.94	175,059.00	190,335.00	190,335.00
	Net Total STREET TAX FUND:	8,419.44	20,241.54-	1,675.55-	9,437.01	41,609.00-	42,885.00-	42,885.00-

FUND 24: Transient Room Tax Marketing & Visitor Center Operations



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

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

Currently the 6% is divided in the following manner:

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

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

The two components work in concert with one another, but are also very different.

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

consulting firm. The CA and marketing consultant conduct market research, write and update the marketing plan, produce collateral pieces utilizing graphics artists and other professionals with consistent messaging, branding, and images, make strategic ad buys through various mediums, and outwardly market Gold Beach and the Southern Oregon Coast Region. This includes trade shows and other similar events.

The **Visitor Center** is the “sales” or “deal closer” part of the equation. The Marketing work entices our visitors, but once they arrive, the professional staff at the Center close the deal and keep them here. The VC staff are the critical relationship piece of the tourism econ development pie. The VC staff are sometimes characterized as “just greeters” to the uninformed, which is a depreciative view of the skills they bring to the deal closing work they provide for so many local businesses in our region. They have specific local knowledge about visitor and outdoor recreation activities, locations, events, businesses/restaurants, fishing and marine seasons and activities, and much more. All have first-hand experience working in some sector of the hospitality or sales industries before they came to the Visitor Center. The staff are professionals in their field.

BUDGET COMMENTS:

All funds with employees (Admin & Finance office, Police, Fire, Streets, Water & Sewer utilities, and Promo) have a 2% COLA reflected in the salaries. Because of community demographic we generally propose COLA consistent with the Social Security Administration COLAs. For 2019 the SS COLA was 2.8%. The 2% proposed is less than this year's Social Security COLA.

There are 6 employees at the Visitor Center: the fulltime Director, one .75 FTE and four part-time staff members that work various schedules depending on visitor traffic. The Visitor Center has a total of 3.35 FTE

No major changes are proposed to individual line items this fiscal year.

Building Repair Proposals (listed in VC Building Reserve Fund)

- The deck at the Visitor Center was built at the time the building was sited in 2004. The VC Director had requested that the deck be repainted for FY19-20 (it was last painted about 5 years ago or so). The PW Super and CA have inspected the decking and we feel it's time to replace it altogether. The deck replacement is proposed in the VC Building Reserve Fund.
- Minor maintenance repairs to the inside of the public restroom building are proposed.

Account Number	Account Title	2015-16 Prior year 3 Actual	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Actual	2018-19 Current year Budget	2019-20 Future year Proposed Budget	2019-20 Future year ADOPTED
COMMUNITY PROMOTION FUND								
TRANSIENT ROOM TAX								
24-32-140	ROOM TAX	307,860.18	295,464.21	315,415.44	249,118.83	330,000.00	330,000.00	330,000.00
Total TRANSIENT ROOM TAX:		307,860.18	295,464.21	315,415.44	249,118.83	330,000.00	330,000.00	330,000.00
MISCELLANEOUS REVENUE								
24-36-100	INTEREST	.00	3.22	.00	.00	.00	.00	.00
24-36-110	MISC REVENUE	16,801.00	156.08	1,878.65	8,838.19	1,000.00	1,000.00	1,000.00
24-36-125	TRANS IN SEWER RESE	.00	.00	134,000.00	.00	.00	.00	.00
24-36-130	CYCLE OR EVENT REVE	.00	11,000.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		16,801.00	11,159.30	135,878.65	8,838.19	1,000.00	1,000.00	1,000.00
EXPENDITURE AND REQUIREMENTS								
PERSONNEL SERVICES								
24-40-110	VC STAFF	40,701.04	50,283.09	55,248.12	56,318.96	62,575.00	64,000.00	64,000.00
24-40-111	VC MANAGER	33,001.88	38,755.94	42,220.70	39,670.75	40,800.00	43,100.00	43,100.00
24-40-130	PERS	4,138.09	2,592.91	744.73	6,340.17	8,500.00	9,000.00	9,000.00
24-40-131	FICA	5,574.98	6,776.82	7,536.11	6,965.43	8,500.00	8,800.00	8,800.00
24-40-132	WORKERS COMP	56.82	72.18	82.48	73.83	50.00	50.00	50.00
24-40-133	MEDICAL INSURANCE	12,325.16	10,688.46	8,298.50	4,965.25	17,000.00	18,500.00	18,500.00
24-40-134	LIFE & LTD	186.32	124.80	109.83	44.58	200.00	200.00	200.00
Total PERSONNEL SERVICES:		95,984.29	109,294.20	114,240.47	114,378.97	137,625.00	143,650.00	143,650.00
MARKETING AND PROMOTIONAL EXP								
24-40-205	CYCLE OR EVENT	.00	15,916.71	.00	.00	.00	.00	.00
24-40-210	ASSOCIATION DUES	2,895.00	1,345.00	1,050.00	250.00	3,000.00	2,000.00	2,000.00
24-40-212	EVENT SUPPORT	22,522.32	12,900.00	24,047.94	11,173.08	13,000.00	15,000.00	15,000.00
24-40-213	PRINTED MATERIAL	17,035.25	2,512.10	4,596.50	8,003.46	5,000.00	5,000.00	5,000.00
24-40-214	BROCHURE DISTRIBUTI	6,562.18	.00	15,639.00	1,747.50	5,000.00	7,000.00	7,000.00
24-40-215	TRADE SHOWS	16,848.25	8,478.81	9,619.61	11,321.38	7,000.00	7,000.00	7,000.00
24-40-217	PRINT ADS	750.00	4,464.00	.00	.00	.00	.00	.00
24-40-218	OUTDOOR ADS	.00	.00	.00	6,517.00	4,000.00	8,000.00	8,000.00
24-40-221	TELEVISION ADS	23,194.58	22,263.54	27,190.00	13,233.00	20,000.00	20,000.00	20,000.00
24-40-222	CONTRACT SERVICES	45,897.17	52,650.00	53,289.59	33,422.97	50,000.00	50,000.00	50,000.00
24-40-223	INTERNET/DIGITAL MEDI	29,040.08	25,656.04	31,039.81	19,305.38	23,000.00	27,000.00	27,000.00
24-40-262	GLASS FLOATS EVENT	.00	8,882.00	15,173.51	15,035.71	15,000.00	15,000.00	15,000.00
24-40-272	PRO/GRAPHIC SERVICE	4,059.44	5,335.00	19,371.95	8,022.00	6,000.00	9,000.00	9,000.00
Total MARKETING AND PROMOTIONAL EXP:		168,804.27	160,403.20	201,017.91	128,031.48	151,000.00	165,000.00	165,000.00
CONTINGENCY & RESERVES								
24-40-415	CONTINGENCY	.00	.00	.00	.00	5,000.00	5,000.00	5,000.00
Total CONTINGENCY & RESERVES:		.00	.00	.00	.00	5,000.00	5,000.00	5,000.00
VC OPERATING EXPENSES								
24-40-500	VC OPERATING EXPENS	12,691.00	.00	.00	.00	.00	.00	.00
24-40-510	SUPPLIES & EQUIPMENT	6,734.72	7,860.07	10,579.83	2,647.10	10,000.00	10,000.00	10,000.00
24-40-515	POSTAGE	5,220.82	3,435.92	1,617.48	545.89	5,000.00	3,000.00	3,000.00

Account Number	Account Title	2015-16 Prior year 3 Actual	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Actual	2018-19 Current year Budget	2019-20 Future year Proposed Budget	2019-20 Future year ADOPTED
24-40-525	BUILDING & GROUNDS	8,857.60	6,161.76	10,302.05	14,142.73	25,000.00	10,000.00	10,000.00
	Total VC OPERATING EXPENSES:	33,504.14	17,457.75	22,499.36	17,335.72	40,000.00	23,000.00	23,000.00
DEBT SERVICES								
24-40-610	LOAN TO SEWER RES	.00	.00	.00	12,620.00	12,620.00	12,620.00	12,620.00
24-40-620	LOAN INTEREST	.00	.00	.00	2,010.00	2,010.00	2,010.00	2,010.00
	Total DEBT SERVICES:	.00	.00	.00	14,630.00	14,630.00	14,630.00	14,630.00
TRANSFERS OUT								
24-40-710	TRANSFER OUT/VC BUIL	.00	.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
	Total TRANSFERS OUT:	.00	.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Total EXPENDITURE AND REQUIREMENTS:								
		298,292.70	287,155.15	342,757.74	279,376.17	353,255.00	356,280.00	356,280.00
COMMUNITY PROMOTION FUND Revenue Total:								
		324,661.18	306,623.51	451,294.09	257,957.02	331,000.00	331,000.00	331,000.00
COMMUNITY PROMOTION FUND Expenditure Total:								
		298,292.70	287,155.15	342,757.74	279,376.17	353,255.00	356,280.00	356,280.00
Net Total COMMUNITY PROMOTION FUND:								
		26,368.48	19,468.36	108,536.35	21,419.15-	22,255.00-	25,280.00-	25,280.00-

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

The 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 1% is divided in the following manner:

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

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

Account Number	Account Title	2015-16 Prior year 3 Actual	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Actual	2018-19 Current year Budget	2019-20 Future year Proposed Budget	2019-20 Future year ADOPTED
1% ECOB BUILDING MTC								
MISCELLANEOUS REVENUE								
25-36-100	INTEREST	.00	2.38	.00	.00	.00	.00	.00
25-36-110	1% ROOM TAX	.00	57,214.31	66,581.09	52,591.75	60,000.00	70,000.00	70,000.00
Total MISCELLANEOUS REVENUE:		.00	57,216.69	66,581.09	52,591.75	60,000.00	70,000.00	70,000.00
EXPENDITURE AND REQUIREMENTS								
MATERIALS AND SERVICES								
25-40-210	ECOB BUILDING MTC	.00	.00	.00	5,218.99	102,000.00	150,000.00	150,000.00
Total MATERIALS AND SERVICES:		.00	.00	.00	5,218.99	102,000.00	150,000.00	150,000.00
Total EXPENDITURE AND REQUIREMENTS:		.00	.00	.00	5,218.99	102,000.00	150,000.00	150,000.00
1% ECOB BUILDING MTC Revenue Total:		.00	57,216.69	66,581.09	52,591.75	60,000.00	70,000.00	70,000.00
1% ECOB BUILDING MTC Expenditure Total:		.00	.00	.00	5,218.99	102,000.00	150,000.00	150,000.00
Net Total 1% ECOB BUILDING MTC:		.00	57,216.69	66,581.09	47,372.76	42,000.00-	80,000.00-	80,000.00-

FUND 51: STATE REVENUE SHARING (SRS)

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

Budget Comments:

A police vehicle is proposed for FY19-20.

FUND 54: SPECIAL CITY ALLOTMENT (SCA)

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

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

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

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

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

Budget Comments:

The City last received SCA funds in FY1415. The annual grant process opens in June and we will be proposing a sidewalk project related to urban renewal.

Account Number	Account Title	2015-16 Prior year 3 Actual	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Actual	2018-19 Current year Budget	2019-20 Future year Proposed Budget	2019-20 Future year ADOPTED
STATE REVENUE SHARING FUND								
MISCELLANEOUS REVENUE								
51-36-100	INTEREST	6.49	.99	.00	.00	.00	.00	.00
51-36-150	STATE REV SHARING	20,602.00	28,232.72	23,689.91	18,203.77	20,000.00	24,000.00	24,000.00
Total MISCELLANEOUS REVENUE:		20,608.49	28,233.71	23,689.91	18,203.77	20,000.00	24,000.00	24,000.00
EXPENDITURES & REQUIREMENTS								
TRANSFERS OUT								
51-40-545	FLEET REPLACEMENT	30,000.00	20,000.00	20,000.00	20,000.00	20,000.00	24,000.00	24,000.00
Total TRANSFERS OUT:		30,000.00	20,000.00	20,000.00	20,000.00	20,000.00	24,000.00	24,000.00
Total EXPENDITURES & REQUIREMENTS:		30,000.00	20,000.00	20,000.00	20,000.00	20,000.00	24,000.00	24,000.00
STATE REVENUE SHARING FUND Revenue Total:		20,608.49	28,233.71	23,689.91	18,203.77	20,000.00	24,000.00	24,000.00
STATE REVENUE SHARING FUND Expenditure Total:		30,000.00	20,000.00	20,000.00	20,000.00	20,000.00	24,000.00	24,000.00
Net Total STATE REVENUE SHARING FUND:		9,391.51-	8,233.71	3,689.91	1,796.23-	.00	.00	.00

Account Number	Account Title	2015-16 Prior year 3 Actual	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Actual	2018-19 Current year Budget	2019-20 Future year Proposed Budget	2019-20 Future year ADOPTED
SMALL CITY ALLOTMENT FUND								
MISCELLANEOUS REVENUE								
54-36-100	INTEREST	.00	.15	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		.00	.15	.00	.00	.00	.00	.00
SMALL CITY ALLOTMENT PROJECT								
54-37-100	SCA GRANT FUNDS	.00	.00	.00	.00	50,000.00	100,000.00	100,000.00
Total SMALL CITY ALLOTMENT PROJECT:		.00	.00	.00	.00	50,000.00	100,000.00	100,000.00
EXPENDITURES & REQUIREMENTS								
CAPITAL OUTLAY								
54-40-520	CONSTRUCTION SCA GR	.00	.00	.00	.00	50,000.00	100,000.00	100,000.00
Total CAPITAL OUTLAY:		.00	.00	.00	.00	50,000.00	100,000.00	100,000.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	.00	.00	50,000.00	100,000.00	100,000.00
SMALL CITY ALLOTMENT FUND Revenue Total:		.00	.15	.00	.00	50,000.00	100,000.00	100,000.00
SMALL CITY ALLOTMENT FUND Expenditure Total:		.00	.00	.00	.00	50,000.00	100,000.00	100,000.00
Net Total SMALL CITY ALLOTMENT FUND:		.00	.15	.00	.00	.00	.00	.00

CAPITAL PROJECTS FUNDS

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

NEW PROPOSED PROJECT

Water Intake and Water Plant Improvements FUND 66

Pursuant to the adopted Water Master Plan, priority projects identified in the plan include improvements to the water intake and water plant, and relocation of the water main on the north side of town out of the ODOT ROW. The PW Superintendent and CA prepared a Letter of Interest (LOI) to the Infrastructure Finance Authority (IFA) otherwise known as Business Oregon. If they accept the LOI, and ask for a full proposal, we hope to begin engineering design work as early as this summer. The total improvements are approximately \$5.4 million dollars.

FUND CLOSED 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.

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 be closed in FY 1718 and moved to the regular Sewer Utility fund. The fund will remain the budget document for 2 more years.

FUND CLOSED 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 closed but will remain in the budget document for 1 more year.

Account Number	Account Title	2015-16 Prior year 3 Actual	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Actual	2018-19 Current year Budget	2019-20 Future year Proposed Budget	2019-20 Future year ADOPTED
WTP/INTAKE IMP FUND								
INTERGOVERNMENTAL								
66-33-160	LOAN DISBURSEMENTS	.00	.00	.00	.00	.00	5,213,200.00	5,213,200.00
Total INTERGOVERNMENTAL:		.00	.00	.00	.00	.00	5,213,200.00	5,213,200.00
EXPENDITURES & REQUIREMENTS								
CAPITAL OUTLAY								
66-40-530	CONSTRUCTION COSTS	.00	.00	.00	.00	.00	3,795,500.00	3,795,500.00
66-40-560	ADMINISTRATION	.00	.00	.00	.00	.00	860,000.00	860,000.00
66-40-570	ENGINEERING	.00	.00	.00	.00	.00	759,100.00	759,100.00
Total CAPITAL OUTLAY:		.00	.00	.00	.00	.00	5,414,600.00	5,414,600.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	.00	.00	.00	5,414,600.00	5,414,600.00
WTP/INTAKE IMP FUND Revenue Total:		.00	.00	.00	.00	.00	5,213,200.00	5,213,200.00
WTP/INTAKE IMP FUND Expenditure Total:		.00	.00	.00	.00	.00	5,414,600.00	5,414,600.00
Net Total WTP/INTAKE IMP FUND:		.00	.00	.00	.00	.00	201,400.00-	201,400.00-

Account Number	Account Title	2015-16 Prior year 3 Actual	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Actual	2018-19 Current year Budget	2019-20 Future year Proposed Budget	2019-20 Future year ADOPTED
I&I CORRECTION FUND								
MISCELLANEOUS REVENUE								
63-36-100	INTEREST	45.11	22.15	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		45.11	22.15	.00	.00	.00	.00	.00
EXPENDITURES & REQUIREMENTS								
CAPITAL OUTLAY								
63-40-560	I&I CORRECTION CAPITA	715.92	10,340.48	.00	.00	.00	.00	.00
Total CAPITAL OUTLAY:		715.92	10,340.48	.00	.00	.00	.00	.00
TRANSFERS OUT								
63-40-715	TRANS OUT TO SEWER	.00	.00	72,757.00	.00	.00	.00	.00
Total TRANSFERS OUT:		.00	.00	72,757.00	.00	.00	.00	.00
Total EXPENDITURES & REQUIREMENTS:		715.92	10,340.48	72,757.00	.00	.00	.00	.00
I&I CORRECTION FUND Revenue Total:		45.11	22.15	.00	.00	.00	.00	.00
I&I CORRECTION FUND Expenditure Total:		715.92	10,340.48	72,757.00	.00	.00	.00	.00
Net Total I&I CORRECTION FUND:		670.81-	10,318.33-	72,757.00-	.00	.00	.00	.00

Account Number	Account Title	2015-16 Prior year 3 Actual	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Actual	2018-19 Current year Budget	2019-20 Future year Proposed Budget	2019-20 Future year ADOPTED
WWTP IMPROVEMENT FUND								
INTERGOVERNMENTAL								
65-33-150	USDA GRANT	786,725.00	.00	.00	.00	.00	.00	.00
Total INTERGOVERNMENTAL:		786,725.00	.00	.00	.00	.00	.00	.00
MISCELLANEOUS REVENUE								
65-36-100	INTEREST	394.41	209.56	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		394.41	209.56	.00	.00	.00	.00	.00
EXPENDITURES & REQUIREMENTS								
CAPITAL OUTLAY								
65-40-530	CONSTRUCTION COSTS	632,238.97	.00	.00	.00	.00	.00	.00
65-40-560	ADMINISTRATION	1,500.00	.00	.00	.00	.00	.00	.00
Total CAPITAL OUTLAY:		633,738.97	.00	.00	.00	.00	.00	.00
TRANSFERS OUT								
65-40-710	CLOSE OUT TO SEW RE	.00	619,427.81	.00	.00	.00	.00	.00
65-40-720	CLOSE OUT TO SEW UT	.00	200,000.00	.00	.00	.00	.00	.00
Total TRANSFERS OUT:		.00	819,427.81	.00	.00	.00	.00	.00
Total EXPENDITURES & REQUIREMENTS:		633,738.97	819,427.81	.00	.00	.00	.00	.00
WWTP IMPROVEMENT FUND Revenue Total:								
		787,119.41	209.56	.00	.00	.00	.00	.00
WWTP IMPROVEMENT FUND Expenditure Total:								
		633,738.97	819,427.81	.00	.00	.00	.00	.00
Net Total WWTP IMPROVEMENT FUND:								
		153,380.44	819,218.25-	.00	.00	.00	.00	.00

DEBT SERVICE FUNDS

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



FUND 62: HWY 101 SEWER DEBT FUND

This is a debt service fund to receive funds and service debt related to work performed on the main Hwy 101 sewer line in 2004. The beginning balance of the loan was \$1,531,000. Fiscal year 2013-2014 the Budget Committee voted to pay off the debt this fiscal year by transferring funds from the Sewer Reserve Fund (60%), Water Reserve Fund (20%), and the Building Reserve Fund (20%). The loan to the state was paid off in February 2014. The Hwy 101 Sewer Line fund began paying back the reserve funds back at 3% interest beginning FY 14-15.

The currently monthly basic sewer portion of a utility bill is \$51.83. \$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	2015-16 Prior year 3 Actual	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Actual	2018-19 Current year Budget	2019-20 Future year Proposed Budget	2019-20 Future year ADOPTED
HWY 101 SEWER DEBT FUND								
SERVICES FEES								
62-33-110	MONTHLY DEBT CHARG	116,202.00	118,693.37	120,898.31	121,166.74	116,000.00	116,000.00	116,000.00
Total SERVICES FEES:		116,202.00	118,693.37	120,898.31	121,166.74	116,000.00	116,000.00	116,000.00
MISCELLANEOUS REVENUE								
62-36-100	INTEREST	83.83	46.62	.00	.00	50.00	50.00	50.00
Total MISCELLANEOUS REVENUE:		83.83	46.62	.00	.00	50.00	50.00	50.00
EXPENDITURES & REQUIREMENTS								
CONTINGENCY								
62-40-415	CONTINGENCY	.00	.00	.00	.00	10,000.00	10,000.00	10,000.00
Total CONTINGENCY:		.00	.00	.00	.00	10,000.00	10,000.00	10,000.00
DEBT SERVICES								
62-40-620	LOAN INTEREST	21,085.00	.00	.00	15,991.00	15,991.00	15,991.00	15,991.00
62-40-630	DEBT TO RESERVE FUN	69,183.00	90,268.00	90,268.00	74,277.00	74,277.00	74,277.00	74,277.00
Total DEBT SERVICES:		90,268.00	90,268.00	90,268.00	90,268.00	90,268.00	90,268.00	90,268.00
TRANSFERS OUT								
62-40-715	GENERAL INDIRECT	8,658.00	8,824.00	9,730.00	5,180.00	5,180.00	5,579.00	5,579.00
Total TRANSFERS OUT:		8,658.00	8,824.00	9,730.00	5,180.00	5,180.00	5,579.00	5,579.00
Total EXPENDITURES & REQUIREMENTS:		98,926.00	99,092.00	99,998.00	95,448.00	105,448.00	105,847.00	105,847.00
HWY 101 SEWER DEBT FUND Revenue Total:		116,285.83	118,739.99	120,898.31	121,166.74	116,050.00	116,050.00	116,050.00
HWY 101 SEWER DEBT FUND Expenditure Total:		98,926.00	99,092.00	99,998.00	95,448.00	105,448.00	105,847.00	105,847.00
Net Total HWY 101 SEWER DEBT FUND:		17,359.83	19,647.99	20,900.31	25,718.74	10,602.00	10,203.00	10,203.00

RESERVE FUNDS

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



The following reserve funds were reviewed in this budget cycle: Water Reserve, Sewer Reserve, and Nuisance Abatement Reserve

Current Reserve Funds are:

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

PROJECTS PROPOSED WITHIN SPECIFIC RESERVE FUNDS

72 – Visitor Center Building Reserve

- Replace decking at Visitor Center
- Minor maintenance repairs to restroom building

74 – Sewer Reserve Fund

- Increase to General Fund Indirect due to additional insurance required by the terms of our USDA loan for the WWTP.

91 – Fleet Replacement

- We had to replace one of the PD vehicles sooner this year, so none were budgeted for FY19-20. A supplemental budget will be part of FY1819, effectively pre-purchasing the FY19-20 vehicle.

93 – Building Reserve

- PD Evidence Room (closet) structural changes
- City Hall/PD computerized key locking system
- Fencing parking area behind Fire Department Barn (west side of City Hall property)

98 – Streets & Culvert Repair Reserve

- \$2 per utility account per month proposed for Streets repair reserve
-

RESOLUTION R1819-13

**A RESOLUTION SETTING THE PURPOSE AND REVIEW TIMES FOR
MUNICIPAL RESERVE FUNDS AND REPEALING RESOLUTION R1718-20 AND ANY OTHER
RESOLUTIONS THAT MAY BE CONFLICT**

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

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

Current Reserve Funds are:

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

Fund Purpose & Review Periods:

64-Water Reserve Fund

The purpose of this fund is to accumulate revenues to pay for capital repairs and improvements to the City's water system infrastructure. This reserve was formerly funded through fund transfers from the Water Utility Fund. The reserve rate will be set by resolution annually with the water and sewer utility rates.

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

This fund shall be reviewed in May 2023

72-Visitor Center Building Replacement Reserve Fund

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

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

This fund shall be reviewed in May 2022

73-Nuisance Abatement Reserve Fund

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

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

This fund shall be reviewed in May 2023

74-Sewer Treatment Reserve Fund

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

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

This fund shall be reviewed in May 2023

91-Fleet Replacement Reserve Fund

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

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

This fund shall be reviewed in May 2021

92-Non-insured Losses & Unemployment Reserve Fund

The purpose of this fund is to accumulate revenues to pay for vehicular damages and losses not covered by the City's insurance policies and for unemployment expenses incurred when an employee involuntarily (through termination or layoff) ceases to work for the City. This

reserve is funded through transfers from the General Fund, Water Utility and Sewer Utility. This fund shall maintain a balance of at least \$100,000. ***When the fund reserve exceeds \$100,000, the excess funds will be transferred to the Streets/Culvert Repair Reserve Fund at year end.***

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

This fund shall be reviewed in May 2021

93-Building Reserve Fund

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

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

This fund shall be reviewed in May 2021

95-Parks Reserve Fund

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

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

This fund shall be reviewed in May 2021

96-General Reserve Fund

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

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

This fund shall be reviewed in May 2021

97-Water Deposits Reserve Fund

The purpose of this fund is to segregate out the Water Deposits payable from the Water Utility fund. These funds are customer deposits retained by the city for utility services. This reserve fund is funded solely by customer water deposits. ***Beginning fiscal year 19-20 deposits older than 10 years old will be refunded to customer accounts to reduce the trust liability.***

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

This fund shall be reviewed in May 2021

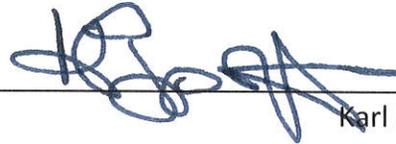
98-Streets & Culvert Repair Reserve Fund

The purpose of this fund is to accumulate revenues to fund major culvert repairs to the City's stormwater infrastructure. This reserve fund is funded through fund transfers designated specifically for this purpose. ***Beginning fiscal year 19-20 this fund is renamed from the Culvert Replacement Reserve to the Streets & Culvert Repair Reserve. The fund will continue to receive transfers for the culvert repairs and will also receive monthly Street Repair Reserve fees.***

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

This fund shall be reviewed in May 2022

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



Karl Popoff, Mayor

ATTEST:



Jodi Fritts, City Administrator/Recorder

Account Number	Account Title	2015-16 Prior year 3 Actual	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Actual	2018-19 Current year Budget	2019-20 Future year Proposed Budget	2019-20 Future year ADOPTED
WATER RESERVE FUND								
CHARGES AND FEES								
64-32-100	SYSTEM DEVELOPMENT	.00	.00	15,000.00	18,725.00	.00	4,000.00	4,000.00
64-32-200	RESERVE CHARGE	33,031.93	55,640.58	66,960.51	75,471.67	60,000.00	85,000.00	85,000.00
Total CHARGES AND FEES:		33,031.93	55,640.58	81,960.51	94,196.67	60,000.00	89,000.00	89,000.00
MISCELLANEOUS REVENUE								
64-36-100	INTEREST	4,259.73	7.04	.00	.00	50.00	50.00	50.00
64-36-110	WATER INTAKE LOAN	.00	.00	399,000.00	.00	.00	.00	.00
64-36-120	HWY 101 LOAN PRINCIPA	13,836.00	18,054.00	18,054.00	15,120.00	15,120.00	15,120.00	15,120.00
64-36-130	HWY 101 LOAN INTERES	.00	.00	.00	2,934.00	2,934.00	2,934.00	2,934.00
Total MISCELLANEOUS REVENUE:		18,095.73	18,061.04	417,054.00	18,054.00	18,104.00	18,104.00	18,104.00
EXPENDITURES & REQUIREMENTS								
Category: 5								
64-40-510	WATER INTAKE PROPER	.00	.00	495,928.22	.00	.00	.00	.00
Total Category: 5:		.00	.00	495,928.22	.00	.00	.00	.00
DEBT SERVICES								
64-40-620	IFA INTAKE LOAN	.00	.00	.00	17,043.39	19,000.00	19,000.00	19,000.00
Total DEBT SERVICES:		.00	.00	.00	17,043.39	19,000.00	19,000.00	19,000.00
TRANSFERS OUT								
64-40-710	GEN INDIRECT	.00	.00	.00	5,180.00	5,180.00	11,857.00	11,857.00
64-40-720	TO WATER UTILITY	150,000.00	.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
Total TRANSFERS OUT:		150,000.00	.00	40,000.00	45,180.00	45,180.00	51,857.00	51,857.00
Total EXPENDITURES & REQUIREMENTS:		150,000.00	.00	535,928.22	62,223.39	64,180.00	70,857.00	70,857.00
WATER RESERVE FUND Revenue Total:		51,127.66	73,701.62	499,014.51	112,250.67	78,104.00	107,104.00	107,104.00
WATER RESERVE FUND Expenditure Total:		150,000.00	.00	535,928.22	62,223.39	64,180.00	70,857.00	70,857.00
Net Total WATER RESERVE FUND:		98,872.34-	73,701.62	36,913.71-	50,027.28	13,924.00	36,247.00	36,247.00

Account Number	Account Title	2015-16 Prior year 3 Actual	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Actual	2018-19 Current year Budget	2019-20 Future year Proposed Budget	2019-20 Future year ADOPTED
VISITOR CENTER BLDG RESERVE								
REVENUE TRANSFERS								
72-38-100	TRANS IN BLDG RESERV	.00	5,000.00	13,000.00	.00	.00	.00	.00
72-38-110	TRANS IN PROMO	.00	.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Total REVENUE TRANSFERS:		.00	5,000.00	18,000.00	5,000.00	5,000.00	5,000.00	5,000.00
EXPENDITURES & REQUIREMENTS								
MATERIALS AND SERVICES								
72-40-240	BUILDING EXPENDITURE	.00	.00	.00	7,859.92	9,000.00	15,000.00	15,000.00
Total MATERIALS AND SERVICES:		.00	.00	.00	7,859.92	9,000.00	15,000.00	15,000.00
EXPENDITURE RESERVE								
72-40-315	EXPENDITURE RESERVE	.00	.00	.00	.00	14,000.00	20,000.00	20,000.00
Total EXPENDITURE RESERVE:		.00	.00	.00	.00	14,000.00	20,000.00	20,000.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	.00	7,859.92	23,000.00	35,000.00	35,000.00
VISITOR CENTER BLDG RESERVE Revenue Total:		.00	5,000.00	18,000.00	5,000.00	5,000.00	5,000.00	5,000.00
VISITOR CENTER BLDG RESERVE Expenditure Total:		.00	.00	.00	7,859.92	23,000.00	35,000.00	35,000.00
Net Total VISITOR CENTER BLDG RESERVE:		.00	5,000.00	18,000.00	2,859.92-	18,000.00-	30,000.00-	30,000.00-

Account Number	Account Title	2015-16 Prior year 3 Actual	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Actual	2018-19 Current year Budget	2019-20 Future year Proposed Budget	2019-20 Future year ADOPTED
NUISANCE ABATE RESERVE								
MISCELLANEOUS REVENUE								
73-36-120	ABATEMENT RECOVERY	.00	14,863.13	10,435.76	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		.00	14,863.13	10,435.76	.00	.00	.00	.00
TRANSFERS IN								
73-39-100	TRANSFER IN GEN FUND	.00	7,420.00	.00	1,000.00	1,000.00	1,000.00	1,000.00
Total TRANSFERS IN:		.00	7,420.00	.00	1,000.00	1,000.00	1,000.00	1,000.00
EXPENDITURES & REQUIREMENTS								
MATERIALS AND SERVICES								
73-40-240	ABATEMENT COSTS	.00	.00	.00	.00	5,000.00	5,000.00	5,000.00
Total MATERIALS AND SERVICES:		.00	.00	.00	.00	5,000.00	5,000.00	5,000.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	.00	.00	5,000.00	5,000.00	5,000.00
NUISANCE ABATE RESERVE Revenue Total:		.00	22,283.13	10,435.76	1,000.00	1,000.00	1,000.00	1,000.00
NUISANCE ABATE RESERVE Expenditure Total:		.00	.00	.00	.00	5,000.00	5,000.00	5,000.00
Net Total NUISANCE ABATE RESERVE:		.00	22,283.13	10,435.76	1,000.00	4,000.00-	4,000.00-	4,000.00-

Account Number	Account Title	2015-16 Prior year 3 Actual	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Actual	2018-19 Current year Budget	2019-20 Future year Proposed Budget	2019-20 Future year ADOPTED
SEWER RESERVE FUND								
CHARGES AND FEES								
74-32-150	RESERVE CHARGE	32,673.68	33,023.49	33,887.92	32,715.01	30,000.00	30,000.00	30,000.00
74-32-155	STP DEBT CHARGE	393,360.79	394,004.39	401,351.37	402,435.69	375,000.00	375,000.00	375,000.00
Total CHARGES AND FEES:		426,034.47	427,027.88	435,239.29	435,150.70	405,000.00	405,000.00	405,000.00
GRANTS AND LOANS								
74-33-120	SDC CHARGES	.00	.00	.00	9,316.00	.00	.00	.00
Total GRANTS AND LOANS:		.00	.00	.00	9,316.00	.00	.00	.00
MISCELLANEOUS REVENUE								
74-36-100	INTEREST	14,013.80	171.56	.00	.00	400.00	400.00	400.00
74-36-110	MISC RECEIPTS	.00	.00	256.08	554.59	.00	.00	.00
74-36-115	IFUND LOAN INTEREST	.00	.00	.00	14,387.00	17,719.00	17,719.00	17,719.00
74-36-120	HWY 101 LOAN	41,510.00	54,160.00	54,160.00	45,359.00	44,037.00	44,037.00	44,037.00
74-36-130	STREET SWEEPER LOAN	28,134.00	29,000.00	29,000.00	28,697.00	28,697.00	28,697.00	28,697.00
74-36-140	FIRE SCBA LOAN	.00	12,165.62	12,165.62	10,782.00	10,782.00	10,782.00	10,782.00
74-36-150	PROMO LOAN	.00	.00	.00	12,620.00	25,240.00	25,240.00	25,240.00
Total MISCELLANEOUS REVENUE:		83,657.80	95,497.18	95,581.70	112,399.59	126,875.00	126,875.00	126,875.00
TRANSFERS IN								
74-39-110	CLOSING WWTP TRANSF	.00	619,427.81	.00	.00	.00	.00	.00
Total TRANSFERS IN:		.00	619,427.81	.00	.00	.00	.00	.00
EXPENDITURES & REQUIREMENTS								
MATERIALS AND SERVICES								
74-40-200	FOG GRANTS/LOANS	.00	.00	2,309.08	.00	20,000.00	10,000.00	10,000.00
Total MATERIALS AND SERVICES:		.00	.00	2,309.08	.00	20,000.00	10,000.00	10,000.00
EXPENDITURE RESERVE								
74-40-315	EXPENDITURE RESERVE	.00	.00	.00	.00	800,000.00	800,000.00	800,000.00
Total EXPENDITURE RESERVE:		.00	.00	.00	.00	800,000.00	800,000.00	800,000.00
DEBT SERVICES								
74-40-620	Y09001 LOAN PAYMENTS	73,242.28	73,242.28	73,242.28	73,242.28	75,000.00	75,000.00	75,000.00
74-40-630	USDA 92-08 LOAN	162,204.00	162,204.00	162,204.00	162,204.00	163,000.00	163,000.00	163,000.00
74-40-640	R37813 LOAN	261,563.00	271,875.00	270,625.00	269,375.00	263,000.00	263,000.00	263,000.00
Total DEBT SERVICES:		497,009.28	507,321.28	506,071.28	504,821.28	501,000.00	501,000.00	501,000.00
TRANSFERS OUT								
74-40-710	GEN INDIRECT	.00	122,000.00	.00	9,111.00	9,111.00	27,398.00	27,398.00
74-40-730	TRANS OUT STREETS	.00	.00	147,600.00	.00	.00	.00	.00
74-40-760	TRANS OUT PROMO	.00	.00	134,000.00	.00	.00	.00	.00
Total TRANSFERS OUT:		.00	122,000.00	281,600.00	9,111.00	9,111.00	27,398.00	27,398.00

Account Number	Account Title	2015-16 Prior year 3 Actual	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Actual	2018-19 Current year Budget	2019-20 Future year Proposed Budget	2019-20 Future year ADOPTED
Total EXPENDITURES & REQUIREMENTS:		497,009.28	629,321.28	789,980.36	513,932.28	1,330,111.00	1,338,398.00	1,338,398.00
SEWER RESERVE FUND Revenue Total:		509,692.27	1,141,952.87	530,820.99	556,866.29	531,875.00	531,875.00	531,875.00
SEWER RESERVE FUND Expenditure Total:		497,009.28	629,321.28	789,980.36	513,932.28	1,330,111.00	1,338,398.00	1,338,398.00
Net Total SEWER RESERVE FUND:		12,682.99	512,631.59	259,159.37-	42,934.01	798,236.00-	806,523.00-	806,523.00-

Account Number	Account Title	2015-16 Prior year 3 Actual	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Actual	2018-19 Current year Budget	2019-20 Future year Proposed Budget	2019-20 Future year ADOPTED
FLEET REPLACEMENT FUND								
MISCELLANEOUS REVENUE								
91-36-100	INTEREST	5.78	1.39	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		5.78	1.39	.00	.00	.00	.00	.00
TRANSFERS IN								
91-39-110	ST REVENUE SHARING	30,000.00	20,000.00	20,000.00	20,000.00	20,000.00	24,000.00	24,000.00
Total TRANSFERS IN:		30,000.00	20,000.00	20,000.00	20,000.00	20,000.00	24,000.00	24,000.00
EXPENDITURES & REQUIREMENTS								
MATERIALS AND SERVICES								
91-40-290	VEHICLE PURCHASE	36,602.18	33,721.76	40,195.91	71,824.10	72,000.00	.00	.00
Total MATERIALS AND SERVICES:		36,602.18	33,721.76	40,195.91	71,824.10	72,000.00	.00	.00
Total EXPENDITURES & REQUIREMENTS:		36,602.18	33,721.76	40,195.91	71,824.10	72,000.00	.00	.00
FLEET REPLACEMENT FUND Revenue Total:		30,005.78	20,001.39	20,000.00	20,000.00	20,000.00	24,000.00	24,000.00
FLEET REPLACEMENT FUND Expenditure Total:		36,602.18	33,721.76	40,195.91	71,824.10	72,000.00	.00	.00
Net Total FLEET REPLACEMENT FUND:		6,596.40-	13,720.37-	20,195.91-	51,824.10-	52,000.00-	24,000.00	24,000.00

Account Number	Account Title	2015-16 Prior year 3 Actual	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Actual	2018-19 Current year Budget	2019-20 Future year Proposed Budget	2019-20 Future year ADOPTED
NONINSURED LOSS/UNEMPLOYMENT								
MISCELLANEOUS REVENUE								
92-36-100	INTEREST	51.77	25.60	.00	.00	25.00	25.00	25.00
92-36-110	MISC REVENUE	.00	.00	2,126.05	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		51.77	25.60	2,126.05	.00	25.00	25.00	25.00
TRANSFERS IN								
92-39-100	GENERAL FUND	5,000.00	.00	.00	3,000.00	3,000.00	3,000.00	3,000.00
92-39-120	WATER FUND	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
92-39-130	SEWER FUND	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Total TRANSFERS IN:		11,000.00	6,000.00	6,000.00	9,000.00	9,000.00	9,000.00	9,000.00
EXPENDITURES & REQUIREMENTS								
MATERIALS AND SERVICES								
92-40-290	UNEMPLOYMENT BILLIN	7,670.00	.00	904.00	12,989.00	18,000.00	4,000.00	4,000.00
92-40-297	NONINSURED LOSSES	1,058.00	.00	2,326.05	841.00	3,500.00	3,500.00	3,500.00
Total MATERIALS AND SERVICES:		8,728.00	.00	3,230.05	13,830.00	21,500.00	7,500.00	7,500.00
EXPENDITURE RESERVE								
92-40-315	EXPENDITURE RESERVE	.00	.00	.00	.00	86,000.00	100,000.00	100,000.00
Total EXPENDITURE RESERVE:		.00	.00	.00	.00	86,000.00	100,000.00	100,000.00
Total EXPENDITURES & REQUIREMENTS:		8,728.00	.00	3,230.05	13,830.00	107,500.00	107,500.00	107,500.00
NONINSURED LOSS/UNEMPLOYMENT Revenue Total:		11,051.77	6,025.60	8,126.05	9,000.00	9,025.00	9,025.00	9,025.00
NONINSURED LOSS/UNEMPLOYMENT Expenditure Total:		8,728.00	.00	3,230.05	13,830.00	107,500.00	107,500.00	107,500.00
Net Total NONINSURED LOSS/UNEMPLOYMENT:		2,323.77	6,025.60	4,896.00	4,830.00-	98,475.00-	98,475.00-	98,475.00-

Account Number	Account Title	2015-16 Prior year 3 Actual	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Actual	2018-19 Current year Budget	2019-20 Future year Proposed Budget	2019-20 Future year ADOPTED
BUILDING RESERVE FUND								
MISCELLANEOUS REVENUE								
93-36-100	INTEREST	4,290.73	6.42	.00	.00	100.00	100.00	100.00
93-36-120	HWY 101 LOAN	13,837.00	18,054.00	18,054.00	18,054.00	18,054.00	18,054.00	18,054.00
Total MISCELLANEOUS REVENUE:		18,127.73	18,060.42	18,054.00	18,054.00	18,154.00	18,154.00	18,154.00
TRANSFERS IN CITY HALL								
93-39-100	GENERAL FUND	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	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	3,000.00
93-39-140	SEWER FUND	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Total TRANSFERS IN CITY HALL:		11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00
EXPENDITURES & REQUIREMENTS								
MATERIALS AND SERVICES								
93-40-240	BUILDING EXPENDITURE	220,154.61	16,422.74	2,431.80	18,291.22	27,500.00	65,000.00	65,000.00
Total MATERIALS AND SERVICES:		220,154.61	16,422.74	2,431.80	18,291.22	27,500.00	65,000.00	65,000.00
EXPENDITURE RESERVE								
93-40-315	EXPENDITURE RESERVE	.00	.00	.00	.00	50,000.00	50,000.00	50,000.00
Total EXPENDITURE RESERVE:		.00	.00	.00	.00	50,000.00	50,000.00	50,000.00
TRANSFERS OUT								
93-40-730	TRANS OUT TO VC BLDG	.00	5,000.00	13,000.00	.00	.00	.00	.00
Total TRANSFERS OUT:		.00	5,000.00	13,000.00	.00	.00	.00	.00
Total EXPENDITURES & REQUIREMENTS:		220,154.61	21,422.74	15,431.80	18,291.22	77,500.00	115,000.00	115,000.00
BUILDING RESERVE FUND Revenue Total:		29,127.73	29,060.42	29,054.00	29,054.00	29,154.00	29,154.00	29,154.00
BUILDING RESERVE FUND Expenditure Total:		220,154.61	21,422.74	15,431.80	18,291.22	77,500.00	115,000.00	115,000.00
Net Total BUILDING RESERVE FUND:		191,026.88-	7,637.68	13,622.20	10,762.78	48,346.00-	85,846.00-	85,846.00-

Account Number	Account Title	2015-16 Prior year 3 Actual	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Actual	2018-19 Current year Budget	2019-20 Future year Proposed Budget	2019-20 Future year ADOPTED
FIRE TRUCK LEVY RESERVE								
LOCAL OPTION TAX LEVY								
94-31-110	PRIOR YR TAXES	220.53	1,063.25	2,142.16	3,662.87	700.00	700.00	700.00
94-31-130	FIRE TRUCK LEVY	56,148.67	56,055.99	55,929.61	52,749.31	60,000.00	60,000.00	60,000.00
Total LOCAL OPTION TAX LEVY:		56,369.20	57,119.24	58,071.77	56,412.18	60,700.00	60,700.00	60,700.00
MISCELLANEOUS REVENUE								
94-36-100	INTEREST	11.21	12.79	2.31	2.35	.00	.00	.00
94-36-120	GBW FIRE DISTRICT	71,500.00	.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		71,511.21	12.79	2.31	2.35	.00	.00	.00
EXPENDITURES & REQUIREMENTS								
EXPENDITURE RESERVE								
94-40-315	EXPENDITURE RESERVE	.00	.00	197,640.00	54,411.00	5,000.00	30,000.00	30,000.00
Total EXPENDITURE RESERVE:		.00	.00	197,640.00	54,411.00	5,000.00	30,000.00	30,000.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	197,640.00	54,411.00	5,000.00	30,000.00	30,000.00
FIRE TRUCK LEVY RESERVE Revenue Total:		127,880.41	57,132.03	58,074.08	56,414.53	60,700.00	60,700.00	60,700.00
FIRE TRUCK LEVY RESERVE Expenditure Total:		.00	.00	197,640.00	54,411.00	5,000.00	30,000.00	30,000.00
Net Total FIRE TRUCK LEVY RESERVE:		127,880.41	57,132.03	139,565.92-	2,003.53	55,700.00	30,700.00	30,700.00

Account Number	Account Title	2015-16 Prior year 3 Actual	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Actual	2018-19 Current year Budget	2019-20 Future year Proposed Budget	2019-20 Future year ADOPTED
PARKS RESERVE FUND								
MISCELLANEOUS REVENUE								
95-36-100	INTEREST	27.82	14.14	.00	.00	5.00	5.00	5.00
Total MISCELLANEOUS REVENUE:		27.82	14.14	.00	.00	5.00	5.00	5.00
TRANSFERS IN								
95-39-100	GENERAL FUND	5,000.00	5,000.00	.00	3,000.00	3,000.00	3,000.00	3,000.00
Total TRANSFERS IN:		5,000.00	5,000.00	.00	3,000.00	3,000.00	3,000.00	3,000.00
EXPENDITURES & REQUIREMENTS								
EXPENDITURE RESERVE								
95-40-315	EXPENDITURE RESERVE	.00	.00	.00	.00	5,000.00	5,000.00	5,000.00
Total EXPENDITURE RESERVE:		.00	.00	.00	.00	5,000.00	5,000.00	5,000.00
TRANSFERS OUT								
95-40-710	TRANS OUT TO GF PARK	.00	.00	55,000.00	.00	.00	.00	.00
Total TRANSFERS OUT:		.00	.00	55,000.00	.00	.00	.00	.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	55,000.00	.00	5,000.00	5,000.00	5,000.00
PARKS RESERVE FUND Revenue Total:		5,027.82	5,014.14	.00	3,000.00	3,005.00	3,005.00	3,005.00
PARKS RESERVE FUND Expenditure Total:		.00	.00	55,000.00	.00	5,000.00	5,000.00	5,000.00
Net Total PARKS RESERVE FUND:		5,027.82	5,014.14	55,000.00-	3,000.00	1,995.00-	1,995.00-	1,995.00-

Account Number	Account Title	2015-16 Prior year 3 Actual	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Actual	2018-19 Current year Budget	2019-20 Future year Proposed Budget	2019-20 Future year ADOPTED
GENERAL FUND RESERVE								
MISCELLANEOUS REVENUE								
96-36-100	INTEREST	15.62	8.48	.00	.00	5.00	5.00	5.00
Total MISCELLANEOUS REVENUE:		15.62	8.48	.00	.00	5.00	5.00	5.00
TRANSFERS IN								
96-39-100	GENERAL FUND	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	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	6,500.00
EXPENDITURES & REQUIREMENTS								
EXPENDITURE RESERVE								
96-40-315	EXPENDITURE RESERVE	.00	.00	.00	.00	39,000.00	50,000.00	50,000.00
Total EXPENDITURE RESERVE:		.00	.00	.00	.00	39,000.00	50,000.00	50,000.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	.00	.00	39,000.00	50,000.00	50,000.00
GENERAL FUND RESERVE Revenue Total:		6,515.62	6,508.48	6,500.00	6,500.00	6,505.00	6,505.00	6,505.00
GENERAL FUND RESERVE Expenditure Total:		.00	.00	.00	.00	39,000.00	50,000.00	50,000.00
Net Total GENERAL FUND RESERVE:		6,515.62	6,508.48	6,500.00	6,500.00	32,495.00-	43,495.00-	43,495.00-

Account Number	Account Title	2015-16 Prior year 3 Actual	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Actual	2018-19 Current year Budget	2019-20 Future year Proposed Budget	2019-20 Future year ADOPTED
WATER DEPOSITS RESERVE								
MISCELLANEOUS REVENUE								
97-36-100	INTEREST	103.21	47.10	.00	.00	40.00	40.00	40.00
97-36-110	DEPOSITS RECEIVED	24,265.00	26,260.00	25,120.00	39,670.00	15,000.00	20,000.00	20,000.00
Total MISCELLANEOUS REVENUE:		24,368.21	26,307.10	25,120.00	39,670.00	15,040.00	20,040.00	20,040.00
TRANSFERS IN								
97-39-120	TRANSFER IN FROM WA	11,667.87-	.00	.00	.00	.00	.00	.00
Total TRANSFERS IN:		11,667.87-	.00	.00	.00	.00	.00	.00
EXPENDITURES & REQUIREMENTS								
MATERIALS AND SERVICES								
97-40-290	DEPOSITS REFUNDED	26,520.15	14,767.98	12,039.01	13,029.49	13,000.00	14,000.00	65,000.00
Total MATERIALS AND SERVICES:		26,520.15	14,767.98	12,039.01	13,029.49	13,000.00	14,000.00	65,000.00
EXPENDITURE RESERVE								
97-40-315	EXPENDITURE RESERVE	.00	.00	.00	.00	197,000.00	200,000.00	135,000.00
Total EXPENDITURE RESERVE:		.00	.00	.00	.00	197,000.00	200,000.00	135,000.00
Total EXPENDITURES & REQUIREMENTS:		26,520.15	14,767.98	12,039.01	13,029.49	210,000.00	214,000.00	200,000.00
WATER DEPOSITS RESERVE Revenue Total:		12,700.34	26,307.10	25,120.00	39,670.00	15,040.00	20,040.00	20,040.00
WATER DEPOSITS RESERVE Expenditure Total:		26,520.15	14,767.98	12,039.01	13,029.49	210,000.00	214,000.00	200,000.00
Net Total WATER DEPOSITS RESERVE:		13,819.81-	11,539.12	13,080.99	26,640.51	194,960.00-	193,960.00-	179,960.00-

Account Number	Account Title	2015-16 Prior year 3 Actual	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Actual	2018-19 Current year Budget	2019-20 Future year Proposed Budget	2019-20 Future year ADOPTED
STREETS/CULVERT REPAIR RESERVE								
MISCELLANEOUS REVENUE								
98-36-100	INTEREST	18.64	10.42	.00	.00	5.00	5.00	5.00
98-36-110	STREETS RESERVE CHA	.00	.00	.00	.00	.00	27,000.00	27,000.00
98-36-120	TRANS FROM STREETS	10,000.00	10,000.00	.00	5,000.00	5,000.00	5,000.00	5,000.00
Total MISCELLANEOUS REVENUE:		10,018.64	10,010.42	.00	5,000.00	5,005.00	32,005.00	32,005.00
EXPENDITURES & REQUIREMENTS								
EXPENDITURE RESERVE								
98-40-315	EXPENDITURE RESERVE	.00	.00	.00	.00	10,000.00	50,000.00	50,000.00
Total EXPENDITURE RESERVE:		.00	.00	.00	.00	10,000.00	50,000.00	50,000.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	.00	.00	10,000.00	50,000.00	50,000.00
STREETS/CULVERT REPAIR RESERVE Revenue Total:		10,018.64	10,010.42	.00	5,000.00	5,005.00	32,005.00	32,005.00
STREETS/CULVERT REPAIR RESERVE Expenditure Total:		.00	.00	.00	.00	10,000.00	50,000.00	50,000.00
Net Total STREETS/CULVERT REPAIR RESERVE:		10,018.64	10,010.42	.00	5,000.00	4,995.00-	17,995.00-	17,995.00-