

CITY OF GOLD BEACH  
ADOPTED BUDGET  
Fiscal Year 2018-2019

*Budget Committee Budget Hearing, April 23, 2018*  
*City Council Adoption, June 11, 2018*

BUDGET COMMITTEE

CITY COUNCIL

Melinda McVey  
Larry Brennan  
Becky Campbell  
Doug Brand  
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](http://www.goldbeachoregon.gov)

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## PUBLIC NOTICE

CITY OF GOLD BEACH & Gold Beach Urban Renewal Agency  
BUDGET COMMITTEE MEETING  
**Monday, April 23, 2018 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, 2018 through June 30, 2019, proposed operating budgets for the City of Gold Beach and for the Gold Beach Urban Renewal Agency. The purpose of the meeting is to receive the budget message, receive comment from the public on the proposed budgets, and conduct a public hearing on State Revenue Sharing. This is a public meeting where discussion and deliberation by the Budget Committee will take place. Any person may appear at the hearing and discuss the proposed programs with the Budget Committee.

A copy of the proposed budget document may be inspected or obtained (at a cost of .25 per page) at City Hall on **Tuesday, April 17, 2018**. The proposed budgets will also be posted on the City's website: [www.goldbeachoregon.gov](http://www.goldbeachoregon.gov)

Jodi Fritts, Budget Officer

PUBLISH: [www.goldbeachoregon.gov](http://www.goldbeachoregon.gov) April 12, 2018  
Curry County Reporter: April 18, 2018

**Legal and Public Notice**

**PUBLIC NOTICE**

CITY OF GOLD BEACH & Gold Beach Urban Renewal Agency  
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Jodi Fritts, Budget Officer

Published: April 18, 2018  
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*of Publication*

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t Committee Meeting of the City of

a copy of which is here annexed, was published in the entire  
issue of said newspaper for one (1) successive and  
consecutive weeks in the following issues:

April 18, 2018

Signed Ruby Wagner  
By: Ruby Wagner- Assistant Publisher

Subscribed and sworn to before me this

18<sup>th</sup> day of April, 2018

Dannielle Aliss Glines  
Dannielle Aliss Glines  
Notary Public of Oregon

(My Commission expires November 29, 2019)



## Fiscal Year 2018-2019

### Budget Message

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

*“Far and away the best prize that life offers is the chance to work hard at work worth doing.”*

*Theodore Roosevelt*

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

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

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

#### **EXPLAIN THE BUDGET DOCUMENT**

The budget is comprised of the following:

- The budget calendar
- Copy of the required public notice and dates of publication
- After adoption by the Council a copy of the budget resolution adopting the budget and the state required reporting forms is included
- Brief explanation page of each City fund type
- Brief explanation of each department functions and proposed changes for the year
- Comprehensive proposed revenue and expenditures for each City fund/department
- Supplemental documents for transparency which include:
  - Non-departmental Indirect Costs and Allocation chart
  - 2017-2020 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

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

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### **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. However, as city administrator, I agree with that quote from President Theodore Roosevelt (and I have it hanging in my office):

*“Far and away the best prize that life offers is the chance to work hard at work worth doing.”*  
*Theodore Roosevelt*

Because I believe in working hard at work worth doing, I follow these precepts and expect my staff to follow them as well:

- 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. I admit I am often behind on bookkeeping, but I will always provide information when asked.
- We are not a “money making” business. We collect taxes, fees, and other revenues in order to provide an equal amount of service for those dollars. If there is excess revenue, it is reserved and saved for a specific and stated purpose.
- We ensure that City owned property and infrastructure is maintained in good working order to maximum the useful life of property and assets.

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

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

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

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

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

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**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 not made any major proposals for this budget year. Last year 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 may refer the matter to the voters this fall, but there is nothing in the budget related to that possible election topic due to the uncertainty.

I'll conclude with the following quote from Benjamin Franklin:

*“How do you become better tomorrow? By improving yourself, the world is made better. Be not afraid of growing too slowly. Be afraid of standing still. Forget your mistakes but remember what they taught you. So how do you become better tomorrow? By becoming better today.”*

*Benjamin Franklin*

I think locally we will continue to see strife and hardship around us with the neighboring jurisdictions. We will continue to improve ourselves so that we can improve our community. The City will continue to offer service, friendship, and assistance wherever and whenever we are able. I believe that is our duty and that assistance will help others in public service become better as well.

I would like to thank each of you for your service and I appreciate all that you contribute to the success of our City.

Thank you,



Jodi Fritts

City Administrator/Budget Officer

**JUNE FINAL SUMMARY**

	10- GENERAL FUND	SPECIAL REVENUE FUNDS					CAPITAL PROJECTS FUNDS		DEBT SERVICE FUNDS	ENTERPRISE FUNDS		RESERVE FUNDS											TOTALS				
		21-Street Fund	24-Community Promotion Fund	25-1% ECOB BLDG MTC	51-State Rev Sharing Fund	54-Special City Allotment Fund	63-I&I Fund FY 1718 CLOSED FY1718	65-WWTP Improvement Fund CLOSED FY1617	62-HWY 101 Debt Service Fund	22-Water Utility Fund	23-Sewer Utility Fund	64-Water Reserve Fund	72-Visitor Ctr Building Reserve Fund	73- Nuisance Abatement Reserve	74-Sewer Reserve Fund	91-Fleet Replacement Fund	92- Noninsured/ Unemp Reserve Fund	93-Building Reserve Fund	94-Fire Truck Reserve Fund	95-Parks Reserve Fund	96-General Fund Reserve Fund	97-Water Deposit Reserves			98-Culvert Replacement Reserve Fund		
Beginning Fund Balance	428,604	57,622	32,255	47,000	5,000	0			139,398	198,031	348,823	26,126	21,000	31,000	1,117,087	5,000	101,475	53,246	34,300	3,995	39,995	194,960	44,995	2,929,912	Beginning Fund Balance		
Revenues	974,800	133,450	331,000	60,000	20,000	50,000	FUND	FUND	116,050	598,200	441,100	60,000	0	0	405,400	0	25	100	60,700	5	5	15,040	5	3,265,880	Revenues		
Trans In Other Funds	435,186	0	0	0	0	0	CLOSED	CLOSED	0	40,000	0	18,054	5,000	1,000	126,875	20,000	9,000	29,154	0	3,000	6,500	0	5,000	698,769	Trans In Other Funds		
<b>Total Resources</b>	<b>1,838,590</b>	<b>191,072</b>	<b>363,255</b>	<b>107,000</b>	<b>25,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>255,448</b>	<b>836,231</b>	<b>789,923</b>	<b>104,180</b>	<b>26,000</b>	<b>32,000</b>	<b>1,649,362</b>	<b>25,000</b>	<b>110,500</b>	<b>82,500</b>	<b>95,000</b>	<b>7,000</b>	<b>46,500</b>	<b>210,000</b>	<b>50,000</b>	<b>6,894,561</b>	<b>Total Resources</b>		
Personnel	968,285	47,200	137,625	0	0	0	0	0	0	247,200	226,900	0	0	0	0	0	0	0	0	0	0	0	0	0	1,627,210	Personnel	
Materials & Services	680,580	53,050	191,000	102,000	0	50,000	0	0	0	255,300	192,300	0	9,000	5,000	20,000	20,000	7,500	27,500	0	0	0	10,000	0	0	1,623,230	Materials & Services	
Capital Outlay	0	10,000	0	0	0	0	0	0	0	40,000	60,000	0	0	0	0	0	0	0	0	0	0	0	0	0	110,000	Capital Outlay	
Debt Services	14,068	29,000	14,630	0	0	0	0	0	90,268	0	0	19,000	0	0	501,000	0	0	0	0	0	0	0	0	0	0	667,966	Debt Services
Special Payments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Special Payments
Transfers Out Other Funds	18,500	26,861	5,000	0	20,000	0	0	0	5,180	193,731	210,723	45,180	0	0	9,111	0	0	0	0	0	0	0	0	0	534,286	Transfers Out Other Funds	
<b>Total Expenditures</b>	<b>1,681,433</b>	<b>166,111</b>	<b>348,255</b>	<b>102,000</b>	<b>20,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>95,448</b>	<b>736,231</b>	<b>689,923</b>	<b>64,180</b>	<b>9,000</b>	<b>5,000</b>	<b>530,111</b>	<b>20,000</b>	<b>7,500</b>	<b>27,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>4,562,692</b>	<b>Total Expenditures</b>		
Contingency & Reserves	40,000	8,961	5,000	0	0	0	0	0	10,000	50,000	50,000	0	5,000	0	800,000	0	100,000	50,000	5,000	0	40,000	0	10,000	1,173,961	Contingency & Reserves		
Ending Fund Balance	117,157	16,000	10,000	5,000	5,000	0	0	0	150,000	50,000	50,000	40,000	12,000	27,000	319,251	5,000	3,000	5,000	90,000	7,000	6,500	200,000	40,000	1,157,908	Ending Fund Balance		
<b>Total Expenditures &amp; Contingencies</b>	<b>1,838,590</b>	<b>191,072</b>	<b>363,255</b>	<b>107,000</b>	<b>25,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>255,448</b>	<b>836,231</b>	<b>789,923</b>	<b>104,180</b>	<b>26,000</b>	<b>32,000</b>	<b>1,649,362</b>	<b>25,000</b>	<b>110,500</b>	<b>82,500</b>	<b>95,000</b>	<b>7,000</b>	<b>46,500</b>	<b>210,000</b>	<b>50,000</b>	<b>6,894,561</b>	<b>Total Expenditures &amp; Contingencies</b>		

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	105,000	25%	26,250	4.0%	4,200	0.0%	0	0.0%	0	0.0%	0	27.0%	28,350	44.0%	46,200
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
10-40-241	IT/Software/Equipment & Contracts	70,000	40%	28,000	4.0%	2,800	1.0%	700	2.0%	1,400	1.0%	700	26.0%	18,200	26.0%	18,200
10-40-242	Postage	12,000	24%	2,880	1.0%	120	1.0%	120	1.0%	120	1.0%	120	36.0%	4,320	36.0%	4,320
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
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
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
10-40-262	Audit Services	50,000	42%	21,000	3.0%	1,500	1.0%	500	1.0%	500	1.0%	500	28.0%	14,000	24.0%	12,000
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
10-40-272	Dues & Memberships	3,500	48%	1,680	4.0%	140	0.0%	0	0.0%	0	0.0%	0	24.0%	840	24.0%	840
10-40-275	Solid Waste City Hall	3,500	100%	3,500	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0
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
	Administration & Finance	323,050	35%	113,068	3.0%	9,692	1.0%	3,231	2.0%	6,461	1.0%	3,231	29.0%	93,685	29.0%	93,685
	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
	<b>Total</b>	<b>741,030</b>		<b>307,222</b>		<b>21,861</b>		<b>5,180</b>		<b>9,111</b>		<b>5,180</b>		<b>187,731</b>		<b>204,723</b>

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

100% calculated on % dept ops to total budget  
100% calculated on % dept ops to total budget

Direct costs are those costs which are clearly and easily attributable to a specific fund. Indirect costs are those cost which are not easily identifiable with a specific fund but are necessary to the operation of the City. Indirect costs include shared services such as IT, copiers, postage, audit, legal and City Management. Administration & Finance provides administrative staff support which provide services such as accounts payable, cash receipting, bookkeeping, payroll, utility billing and planning. The City Administrator is 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
<b>ADMINISTRATION &amp; FINANCE</b>		
City Administrator (JF)	1.00	\$73,550
Admin Asst/Finance Clerk AP (MB)	1.00	\$37,800
Admin Asst/Finance Clerk UM (KH)	1.00	\$37,800
AA/PT (AV)	0.75	\$24,580
AA/FC Support (DC)	0.50	\$16,000
<b>TOTAL</b>	<b>4.25</b>	<b>\$189,730</b>

POSITION	FTE	SALARY
<b>POLICE</b>		
Chief (TW)	1.00	\$71,500
Sr Patrol Officer (CK)	1.00	\$59,000
Patrol Officer	1.00	\$55,870
Patrol Officer (CA)	1.00	\$47,500
Patrol Officer (DN)	1.00	\$50,500
Patrol Officer	1.00	\$47,500
DME/Office Manager (GW)	1.00	\$54,100
<b>TOTAL</b>	<b>7.00</b>	<b>\$385,970</b>

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

POSITION	FTE	SALARY
<b>FIRE</b>		
Chief (TK)	0.25	\$15,300
Assistant Chief (ZA)	0.25	\$8,670
<b>TOTAL</b>	<b>0.50</b>	<b>\$23,970</b>

	FTE	Salary
Total General Fund Personnel	11.81	\$604,170
Total Public Works Personnel	6.00	\$298,900
Total Visitor Center Staff	3.35	\$103,375
<b>Total City Personnel</b>	<b>21.16</b>	<b>\$1,006,445</b>

POSITION	FTE	SALARY
<b>WATER</b>		
PW Superintendent (WN)	0.50	\$33,950
PW Lead Operator/Worker (DS)	0.50	\$25,000
PW Operator/Worker (EP)	0.50	\$21,500
PW Operator/Worker (TB)	1.00	\$40,500
PW Operator/Worker (JS)	0.50	\$20,250
<b>TOTAL</b>	<b>3.00</b>	<b>\$141,200</b>

POSITION	FTE	SALARY
<b>SEWER</b>		
PW Superintendent (WN)	0.50	\$33,950
PW Assistant Super (RN)	1.00	\$57,000
PW Operator/Worker (EP)	0.50	\$21,500
PW Operator/Worker (JS)	0.50	\$20,250
<b>TOTAL</b>	<b>2.50</b>	<b>\$132,700</b>

POSITION	FTE	SALARY
<b>STREETS</b>		
PW Lead Operator/Worker (DS)	0.50	\$25,000
<b>TOTAL</b>	<b>0.50</b>	<b>\$25,000</b>

POSITION	FTE	SALARY
<b>VISITOR CENTER</b>		
VC Director (DB)	1.00	\$40,800
VC Staff (NF/LE/RH/TW/CC)	2.35	\$62,575
<b>TOTAL</b>	<b>3.35</b>	<b>\$103,375</b>

ADOPTED FY 17-18 THRU FY 19-20 SALARY SCHEDULE						
POSITION	STEP					
<b>BUSINESS OFFICE &amp; VISITOR CENTER</b>						
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	
<b>PUBLIC WORKS</b>						
	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	
<b>POLICE DEPARTMENT TEAMSTERS CONTRACT</b>						
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.

A public meeting of the GOLD BEACH CITY COUNCIL will be held on MONDAY, JUNE 11TH, 2018 AT 6:30pm at the Gold Beach City Hall. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2018 as approved by the Budget Committee on April 23rd, 2018. A summary of the budget is presented below. A copy of the budget has been available on the City's website since April 16th and copies may be inspected or obtained at City Hall between the hours of 8am to 5pm. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Jodi Fritts, City Administrator/Budget Officer

Telephone: 541-247-7029

Email: jfritts@goldbeachoregon.gov

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Adopted Budget 2016-2017	Adopted Budget 2017-2018	Approved Budget Next Year 2018-2019
Beginning Fund Balance/Net Working Capital	2,885,883	3,721,869	2,929,912
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	2,518,548	2,631,800	2,680,880
Federal, State and all Other Grants, Gifts, Allocations and Donations	169,500	35,000	50,000
Revenue from Bonds and Other Debt	0	0	
Interfund Transfers / Internal Service Reimbursements	1,275,290	878,385	698,769
All Other Resources Except Current Year Property Taxes	0	0	0
Current Year Property Taxes Estimated to be Received	520,000	525,000	535,000
<b>Total Resources</b>	<b>7,369,221</b>	<b>7,792,054</b>	<b>6,894,561</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	1,472,845	1,596,695	1,627,210
Materials and Services	1,432,850	1,585,570	1,623,230
Capital Outlay	150,000	285,000	110,000
Debt Service	620,268	659,234	667,966
Interfund Transfers	1,289,124	741,450	534,286
Contingencies	1,701,330	1,228,961	1,173,961
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	702,805	1,695,144	1,157,908
<b>Total Requirements</b>	<b>7,369,222</b>	<b>7,792,054</b>	<b>6,894,561</b>

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Administration & Finance	289,600	294,100	299,550
FTE	4.50	4.50	4.50
Municipal Court	12,545	4,995	4,995
FTE	0.06	0.06	0.06
Police Department	579,350	615,300	620,070
FTE	7.00	7.00	7.00
Fire Department	35,800	43,200	43,670
FTE	0.50	0.50	0.50
Streets	42,000	45,650	47,200
FTE	0.50	0.50	0.50
Visitor Center	90,800	130,150	137,625
FTE	2.60	3.25	3.25
Water Utility	222,300	241,200	247,200
FTE	3.00	3.00	3.00
Sewer Utility	204,900	222,100	226,900
FTE	2.50	2.50	2.50
<b>Total Requirements</b>	<b>1,477,295</b>	<b>1,596,695</b>	<b>1,627,210</b>
<b>Total FTE</b>	<b>20.66</b>	<b>21.31</b>	<b>21.31</b>

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \*

No significant changes from prior year. Minor changes within funds that are explained in full budget document and individual fund sheets. Copy of full budget available on City website: www.goldbeachoregon.gov

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2016-2017	Rate or Amount Approved 2017-2018	Rate or Amount Approved Next Year 2018-2019
Permanent Rate Levy (rate limit _____ per \$1,000)	2.336	2.336	2.336
Local Option Levy	60,000	60,000	60,000
Levy For General Obligation Bonds	0	0	0

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$399,000	\$0
Other Borrowings	\$8,489,590	\$0
<b>Total</b>	<b>\$8,888,590</b>	<b>\$0</b>

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

# FORM LB-50 2018-2019

To assessor of Curry County

Check here if this is an amended form.

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

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

City Hall 29592 Ellensburg Ave Gold Beach OR 97444 7/02/2018  
Mailing address of district City State ZIP code Date submitted

Jodi Fritts City Administrator 541-247-7029 jfritts@goldbeachoregon.gov  
Contact person Title Daytime telephone number Contact person e-mail address

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

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

**PART I: TAXES TO BE IMPOSED**

	Subject to General Government Limits		
	Rate	—or— Dollar Amount	
1. Rate per \$1,000 or total dollar amount levied (within permanent rate limit) ... 1	2.336		
2. Local option operating tax ..... 2	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 <b>prior</b> to October 6, 2001 ..... 5a			0.00
5b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> 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. <b>Estimated</b> permanent rate limit for newly <b>merged/consolidated</b> 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	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1		
2		

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

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

**RESOLUTION R1718-19**

**A RESOLUTION ADOPTING THE FISCAL YEAR 2018-2019 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 2018-2019, 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, 2018, and for the purposes shown below are hereby appropriated:

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

<b>10- General Fund</b>	
City Council	\$ 18,980
Administration & Finance	\$ 323,050
Municipal Court	\$ 8,945
Police Department	\$ 684,420
Fire Department	\$ 166,638
Parks Department	\$ 61,400
Emergency Management	\$ 500
Non-Departmental	\$ 399,000
Capital Outlay	\$ 0
Transfers	\$ 18,500
Contingency	\$ 40,000
<b>TOTAL GENERAL FUND APPROPRIATION</b>	<b>\$ 1,721,433</b>

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

<b>21-Street Fund</b>	
Personnel	\$ 47,200
Materials & Services	\$ 53,050
Capital Outlay	\$ 10,000
Debt Services	\$ 29,000
Special Payments	\$ -
Transfers Out Other Funds	\$ 26,861

Contingency & Reserves	\$ 8,961
<b>TOTAL STREET FUND APPROPRIATION</b>	<b>\$ 175,072</b>

<b>24-Community Promotion Fund</b>	
Personnel	\$ 137,625
Materials & Services	\$ 191,000
Capital Outlay	\$ -
Debt Services	\$ 14,630
Special Payments	\$ -
Transfers Out Other Funds	\$ 5,000
Contingency & Reserves	\$ 5,000
<b>TOTAL PROMO FUND APPROPRIATION</b>	<b>\$ 353,255</b>

<b>25-1% ECOB BLDG MTC</b>	
Personnel	\$ -
Materials & Services	\$ 102,000
Capital Outlay	\$ -
Debt Services	\$ -
Special Payments	\$ -
Transfers Out Other Funds	\$ -
Contingency & Reserves	\$ 0
<b>TOTAL ECOB FUND APPROPRIATION</b>	<b>\$ 102,000</b>

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

<b>54-SMALL CITY ALLOTMENT FUND</b>	
Personnel	\$ -
Materials & Services	\$ 50,000
Capital Outlay	
Debt Services	\$ -

Special Payments	\$ -
Transfers Out Other Funds	\$ 0
Contingency & Reserves	\$ -
<b>TOTAL SCA FUND APPROPRIATION</b>	<b>\$ 50,000</b>

<b>62-HWY 101 Debt Service Fund</b>	
Personnel	\$ -
Materials & Services	\$ -
Capital Outlay	\$ -
Debt Services	\$ 90,268
Special Payments	\$ -
Transfers Out Other Funds	\$ 5,180
Contingency & Reserves	\$ 10,000
<b>TOTAL HWY 101 FUND APPROPRIATION</b>	<b>\$ 105,448</b>

<b>22-Water Utility Fund</b>	
Personnel	\$ 247,200
Materials & Services	\$ 255,300
Capital Outlay	\$ 40,000
Debt Services	\$ -
Special Payments	\$ -
Transfers Out Other Funds	\$ 193,731
Contingency & Reserves	\$ 50,000
<b>TOTAL WATER FUND APPROPRIATION</b>	<b>\$ 786,231</b>

<b>23-Sewer Utility Fund</b>	
Personnel	\$ 226,900
Materials & Services	\$ 192,300
Capital Outlay	\$ 60,000
Debt Services	\$ -
Special Payments	\$ -
Transfers Out Other Funds	\$ 210,723
Contingency & Reserves	\$ 50,000
<b>TOTAL SEWER FUND APPROPRIATION</b>	<b>\$ 739,923</b>

<b>64-Water Reserve Fund</b>	
Personnel	\$ -
Materials & Services	\$ -
Capital Outlay	\$ -

Debt Services	\$ 19,000
Special Payments	\$ -
Transfers Out Other Funds	\$ 45,180
Contingency & Reserves	\$ -
<b>TOTAL WATER RES FUND APPROPRIATION</b>	<b>\$ 64,180</b>

<b>72-Visitor Ctr Building Reserve Fund</b>	
Personnel	\$ -
Materials & Services	\$ 9,000
Capital Outlay	\$ -
Debt Services	\$ -
Special Payments	\$ -
Transfers Out Other Funds	\$ -
Contingency & Reserves	\$ 5,000
<b>TOTAL VC RES FUND APPROPRIATION</b>	<b>\$ 14,000</b>

<b>73- Nuisance Abatement Reserve</b>	
Personnel	\$ -
Materials & Services	\$ 5,000
Capital Outlay	\$ -
Debt Services	\$ -
Special Payments	\$ -
Transfers Out Other Funds	\$ -
Contingency & Reserves	\$ -
<b>TOTAL NUISANCE RES FUND APPROPRIATION</b>	<b>\$ 5,000</b>

<b>74-Sewer Reserve Fund</b>	
Personnel	\$ -
Materials & Services	\$ 20,000
Capital Outlay	\$ -
Debt Services	\$ 501,000
Special Payments	\$ -
Transfers Out Other Funds	\$ 9,111
Contingency & Reserves	\$ 800,000
<b>TOTAL SEWER RES FUND APPROPRIATION</b>	<b>\$ 1,330,111</b>

<b>91-Fleet Replacement Fund</b>	
Personnel	\$ -
Materials & Services	\$ 20,000

Capital Outlay	\$ -
Debt Services	\$ -
Special Payments	\$ -
Transfers Out Other Funds	\$ -
Contingency & Reserves	\$ -
<b>TOTAL FLEET REPLACE FUND APPROPRIATION</b>	<b>\$ 20,000</b>

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

<b>93-Building Reserve Fund</b>	
Personnel	\$ -
Materials & Services	\$ 27,500
Capital Outlay	\$ -
Debt Services	\$ -
Special Payments	\$ -
Transfers Out Other Funds	\$ 0
Contingency & Reserves	\$ 50,000
<b>TOTAL BLDG RES FUND APPROPRIATION</b>	<b>\$ 77,500</b>

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

<b>95-Parks Reserve Fund</b>	
Personnel	\$ -

Materials & Services	\$ -
Capital Outlay	\$ -
Debt Services	\$ -
Special Payments	\$ -
Transfers Out Other Funds	\$ 0
Contingency & Reserves	\$ 0
<b>TOTAL PARKS RES FUND APPROPRIATION</b>	<b>\$ 0</b>

<b>96-General Fund Reserve Fund</b>	
Personnel	\$ -
Materials & Services	\$ -
Capital Outlay	\$ -
Debt Services	\$ -
Special Payments	\$ -
Transfers Out Other Funds	\$ -
Contingency & Reserves	\$ 40,000
<b>TOTAL GF RES FUND APPROPRIATION</b>	<b>\$ 40,000</b>

<b>97-Water Deposit Reserves</b>	
Personnel	\$ -
Materials & Services	\$ 10,000
Capital Outlay	\$ -
Debt Services	\$ -
Special Payments	\$ -
Transfers Out Other Funds	\$ -
Contingency & Reserves	\$ -
<b>TOTAL WATER DEP FUND APPROPRIATION</b>	<b>\$ 10,000</b>

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

**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:

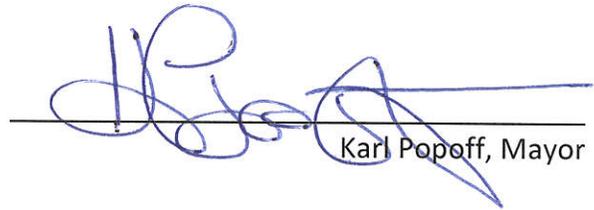
1. At the rate of \$2.336 per \$1,000 of assessed value of operations.
2. In the amount of \$60,000 for the local option capital projects levy tax (Ballot Measure 8-82, approved by city voters, May 19, 2015).

These taxes are hereby imposed and categorized for tax year 2018-2019 upon the assessed value of all taxable property within the district as follows:

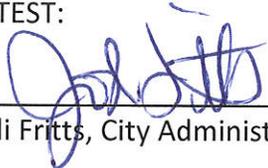
**Categorizing the Tax:**

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 11<sup>TH</sup> day of June, 2018.

  
Karl Popoff, Mayor

ATTEST:

  
Jodi Fritts, City Administrator/City Recorder

**RESOLUTION R1718-21**

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

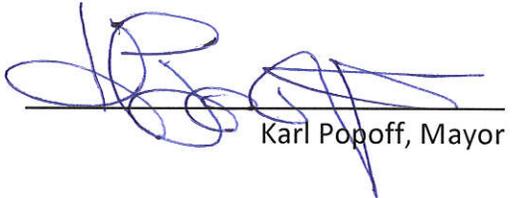
**WHEREAS:** ORS 221.770 provides that a share of certain revenues of the state of Oregon will be apportioned among and distributed to the cities of the state for general purposes; and

**WHEREAS:** Pursuant to ORS 221.770, a public hearing was held before the City of Gold Beach Budget Committee on April 23<sup>rd</sup>, 2018, 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

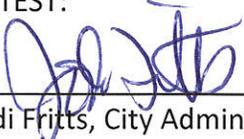
**WHEREAS:** Pursuant to ORS 221.770, a public hearing was held before the City of Gold Beach City Council on June 11<sup>th</sup>, 2018, giving citizens an opportunity to provide written and oral comment to the authority responsible for adoption the city budget on the possible uses of the State Revenue 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 2018-2019 pursuant to ORS 221.770.

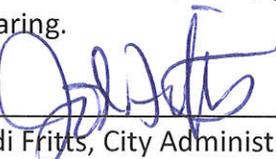
Passed by the City Council of the City of Gold Beach, County of Curry, State of Oregon, this 11<sup>th</sup> day of June 2018.

  
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 23, 2018, and a public hearing before the City of Gold Beach City Council was held on June 11, 2018, giving citizens an opportunity to comment on use of State Revenue Sharing.

  
\_\_\_\_\_  
Jodi Fritts, City Administrator/Budget Officer

**RESOLUTION R1718-20**

**A RESOLUTION SETTING THE PURPOSE AND REVIEW TIMES FOR  
MUNICIPAL RESERVE FUNDS AND REPEALING RESOLUTION R1617-11 AND ANY OTHER  
RESOLUTIONS THAT MAY BE CONFLICT**

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

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

**64-Water Reserve Fund**

The purpose of this fund is to accumulate revenues to pay for capital repairs and improvements to the City's water system infrastructure. This reserve was formerly funded through fund transfers from the Water Utility Fund. 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 and R1617-11.

*This fund shall be reviewed in May 2019*

**72-Visitor Center Building Replacement Reserve Fund**

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

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

*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.  
*This fund shall be reviewed in May 2019*

#### **74-Sewer Treatment Reserve Fund**

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

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

*This fund shall be reviewed in May 2019*

#### **91-Fleet Replacement Reserve Fund**

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

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

*This fund shall be reviewed in May 2021*

#### **92-Non-insured Losses & Unemployment Reserve Fund**

The purpose of this fund is to accumulate revenues to pay for vehicular damages and losses not covered by the City's insurance policies and for unemployment expenses incurred when an employee involuntarily (through termination or layoff) ceases to work for the City. This reserve is funded through transfers from the General Fund, Water Utility and Sewer Utility. This fund shall maintain a balance of at least \$100,000.

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

*This fund shall be reviewed in May 2021*

#### **93-Building Reserve Fund**

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

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

*This fund shall be reviewed in May 2021*

#### **95-Parks Reserve Fund**

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

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

*This fund shall be reviewed in May 2021*

**96-General Reserve Fund**

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

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

*This fund shall be reviewed in May 2021*

**97-Water Deposits Reserve Fund**

The purpose of this fund is to segregate out the Water Deposits payable from the Water Utility fund. These funds are customer deposits retained by the city for utility services. This reserve fund is funded solely by customer water deposits.

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

*This fund shall be reviewed in May 2021*

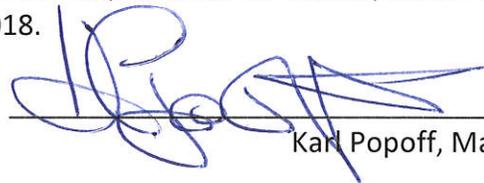
**98-Culvert Replacement Reserve Fund**

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

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

*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 11<sup>th</sup> DAY OF JUNE 2018.

  
Karl Popoff, Mayor

ATTEST:

  
Jodi Fritts, City Administrator/Recorder