

# GENERAL FUND

A fund used to account for most fiscal activities except for those activities required to be accounted for in another fund

[OAR 150-294.352(1)]



## **FUND 10: GENERAL FUND**

### **General Fund Revenues**

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

**REVENUE:** Most revenue accounts are proposed at the same level as FY1718 only a few have slight % increase proposals.

### **General Fund Expenditures**

#### **DEPARTMENT: Non-Departmental**

Direct costs are costs which are easily attributable to a specific fund or department. Indirect costs are those costs which are not easily identifiable with a specific fund but are necessary to the operation of the City. Having the indirect costs in one department enables readers to more easily identify actual expenses for these services rather than looking for

them within the individual funds. The cost allocation worksheet is in the beginning of the budget document with other supplementary spreadsheets.

**BUDGET COMMENTS:**

- Account # **10-40-241** has been changed to reflect the overall 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 contract services line items in the GF were combined into this line item.

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 5 employees and 4.25 total FTE.*

**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. We have, in the recent past, proposed COLAs consistent with the Social Security Administration COLAs. For 2018 the SS COLA was 2%.**

*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 6 FTE and is budgeted for 7 total FTE.*

**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 subfund.

**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 current fire contract expires at the end of June. The Chief and CA will begin the process of renegotiating prior to the end of the year. The Council adopts the final contract as a resolution. There will likely be an increase in contract revenue, but at this time the contract is shown at the current rate.

**BUDGET COMMENTS:**

- Increase proposed to the Fire Association (volunteers) since we have a larger department now.
- Equipment O&M increased due to additional volunteers

**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:**

- Additional chips are proposed for the Kid Kastle area this year

Account Number	Account Title	2015-16 Prior year 2 Actual	2016-17 Prior year Actual	2017-18 Current year Budget	2018-19 Future year BO Proposed	2018-19 Future year BC APPROVED	2018-19 Future year Council Adopted
<b>GENERAL FUND</b>							
<b>PROPERTY TAXES</b>							
10-31-201	CURRENT YEAR TAXES	509,822.71	507,755.03	500,000.00	510,000.00	510,000.00	510,000.00
10-31-202	PRIOR YEAR TAXES	22,564.78	31,359.84	25,000.00	25,000.00	25,000.00	25,000.00
Total PROPERTY TAXES:		532,387.49	539,114.87	525,000.00	535,000.00	535,000.00	535,000.00
<b>FEES AND PERMITS</b>							
10-32-110	LIQUOR LICENSE FEES	1,745.00	1,325.00	1,500.00	1,000.00	1,000.00	1,000.00
10-32-140	ROOM TAX GEN 20%	82,088.40	79,088.11	73,000.00	77,000.00	77,000.00	77,000.00
10-32-145	CITY MJ TAX	.00	.00	1,420.00	1,000.00	1,000.00	1,000.00
10-32-150	BUSINESS LICENSE FEE	38,314.00	36,601.00	43,000.00	43,000.00	43,000.00	43,000.00
10-32-160	PLANNING FEES	5,248.50	10,180.50	2,000.00	2,000.00	2,000.00	2,000.00
10-32-170	SIGN PERMIT FEES	1,316.58	393.25	300.00	300.00	300.00	300.00
10-32-180	GBWRFD FIRE CONTRAC	84,700.00	84,700.00	84,700.00	84,700.00	84,700.00	84,700.00
Total FEES AND PERMITS:		213,412.48	212,287.86	205,920.00	209,000.00	209,000.00	209,000.00
<b>INTERGOVERNMENTAL</b>							
10-33-101	STATE CIGARETTE TAX	2,408.53	2,891.06	3,000.00	2,500.00	2,500.00	2,500.00
10-33-102	STATE LIQUOR TAX	32,958.32	34,209.16	30,000.00	30,000.00	30,000.00	30,000.00
10-33-104	STATE MJ TAX	.00	.00	1,000.00	2,000.00	2,000.00	2,000.00
10-33-165	DLCD GRANT	1,000.00	.00	1,000.00	1,000.00	1,000.00	1,000.00
Total INTERGOVERNMENTAL:		36,366.85	37,100.22	35,000.00	35,500.00	35,500.00	35,500.00
<b>FRANCHISE FEES</b>							
10-34-201	TELEPHONE FRANCHISE	18,369.15	18,030.33	15,000.00	15,000.00	15,000.00	15,000.00
10-34-202	TELEVISION FRANCHISE	29,880.17	28,322.72	28,000.00	29,000.00	29,000.00	29,000.00
10-34-221	GARBAGE FRANCHISE	21,432.67	21,803.52	20,000.00	20,000.00	20,000.00	20,000.00
Total FRANCHISE FEES:		69,681.99	68,156.57	63,000.00	64,000.00	64,000.00	64,000.00
<b>FINES AND FORFEITURES</b>							
10-35-100	MUNI COURT TURNOVER	10,334.69	.00	.00	.00	.00	.00
10-35-110	CIRCUIT COURT FINES	267.50	1,208.96	500.00	1,000.00	1,000.00	1,000.00
10-35-150	CITY MUNI PORTION	93,483.33	202,720.73	165,000.00	110,000.00	110,000.00	110,000.00
Total FINES AND FORFEITURES:		104,085.52	203,929.69	165,500.00	111,000.00	111,000.00	111,000.00
<b>MISCELLANEOUS REVENUE</b>							
10-36-100	INTEREST	37.84	1,017.53	100.00	100.00	100.00	100.00
10-36-110	MISC RECEIPTS	57,020.35	24,301.44	20,000.00	20,000.00	20,000.00	20,000.00
10-36-160	PD DONATIONS	173.50	200.00	200.00	200.00	200.00	200.00
Total MISCELLANEOUS REVENUE:		57,231.69	25,518.97	20,300.00	20,300.00	20,300.00	20,300.00
<b>TRANSFERS IN</b>							
10-39-100	STREETS INDIRECT	22,596.00	23,168.00	24,660.00	21,861.00	21,861.00	21,861.00
10-39-115	URA ADMIN	.00	8,790.00	5,000.00	1,400.00	1,400.00	1,400.00
10-39-120	PARKS RESERVE	.00	.00	55,000.00	.00	.00	.00
10-39-140	WATER INDIRECT	163,989.00	171,451.00	175,614.00	187,731.00	187,731.00	187,731.00
10-39-150	SEWER INDIRECT	178,985.00	187,347.00	191,190.00	204,723.00	204,723.00	204,723.00
10-39-170	HWY 101 SEWER	8,658.00	8,824.00	9,730.00	5,180.00	5,180.00	5,180.00
10-39-175	WAT RESERVE INDIRECT	.00	.00	.00	5,180.00	5,180.00	5,180.00

Account Number	Account Title	2015-16 Prior year 2 Actual	2016-17 Prior year Actual	2017-18 Current year Budget	2018-19 Future year BO Proposed	2018-19 Future year BC APPROVED	2018-19 Future year Council Adopted
10-39-185	SEW RESERVE INDIRECT	.00	122,000.00	.00	9,111.00	9,111.00	9,111.00
Total TRANSFERS IN:		374,228.00	521,580.00	461,194.00	435,186.00	435,186.00	435,186.00
<b>NON -DEPARTMENTAL</b>							
<b>MATERIALS AND SERVICES</b>							
10-40-220	INSURANCE & BONDING	94,053.99	93,371.58	96,000.00	105,000.00	105,000.00	105,000.00
10-40-225	PERS UAL	5,950.99	8,046.99	40,000.00	30,000.00	30,000.00	30,000.00
10-40-240	USE 10-40-241	7,570.00	15,740.00	.00	.00	.00	.00
10-40-241	IT/SW/CON & EQUIPMEN	16,073.00	9,734.39	45,000.00	70,000.00	70,000.00	70,000.00
10-40-242	POSTAGE	10,534.72	11,384.56	10,000.00	12,000.00	12,000.00	12,000.00
10-40-246	DISPATCH SERVICES	35,100.00	35,851.00	41,000.00	41,000.00	41,000.00	41,000.00
10-40-255	BANK FEES	4,199.43	3,419.31	5,000.00	6,000.00	6,000.00	6,000.00
10-40-260	LEGAL SERVICES	13,159.20	23,565.03	40,000.00	40,000.00	40,000.00	40,000.00
10-40-262	AUDIT SERVICES	39,625.00	42,365.00	40,000.00	50,000.00	50,000.00	50,000.00
10-40-270	ELECTRICITY	8,725.94	10,993.86	9,000.00	9,000.00	9,000.00	9,000.00
10-40-272	DUES & MEMBERSHIPS	3,332.90	3,216.63	3,500.00	3,500.00	3,500.00	3,500.00
10-40-275	SOLID WASTE SERVICES	4,874.48	2,665.59	3,500.00	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
10-40-280	PHONE & INTERNET	22,330.09	23,267.14	23,000.00	29,000.00	29,000.00	29,000.00
Total MATERIALS AND SERVICES:		273,236.32	288,263.16	356,000.00	399,000.00	399,000.00	399,000.00
<b>CONTINGENCY &amp; RESERVES</b>							
10-40-415	CONTINGENCY	.00	.00	40,000.00	40,000.00	40,000.00	40,000.00
Total CONTINGENCY & RESERVES:		.00	.00	40,000.00	40,000.00	40,000.00	40,000.00
<b>CAPITAL OUTLAY</b>							
10-40-520	FIRE EQUIPMENT	.00	137,380.00	.00	.00	.00	.00
Total CAPITAL OUTLAY:		.00	137,380.00	.00	.00	.00	.00
<b>TRANSFERS OUT</b>							
10-40-710	TRANS OUT BLDG RESE	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
10-40-711	TRANS OUT NONINSURE	5,000.00	.00	.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
10-40-715	TRANS OUT GF RESERV	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
10-40-718	NUISANCE ABATE TO	.00	7,420.00	1,000.00	1,000.00	1,000.00	1,000.00
Total TRANSFERS OUT:		21,500.00	23,920.00	12,500.00	18,500.00	18,500.00	18,500.00
Total NON -DEPARTMENTAL:		294,736.32	449,563.16	408,500.00	457,500.00	457,500.00	457,500.00
<b>CITY COUNCIL</b>							
<b>MATERIALS AND SERVICES</b>							
10-41-210	DUES/FEES/PRINTING	258.00	241.18	220.00	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
10-41-225	COUNCIL STIPENDS	5,590.00	5,645.00	5,700.00	5,700.00	5,700.00	5,700.00
10-41-230	WORKERS COMP	35.62	80.00	80.00	80.00	80.00	80.00
10-41-231	COUNCIL TRAVEL	4,624.36	5,083.84	6,000.00	6,000.00	6,000.00	6,000.00
10-41-235	MAYOR TRAVEL	2,969.94	3,957.42	3,500.00	3,500.00	3,500.00	3,500.00
10-41-245	SUPPLIES	1,267.73	1,107.26	3,200.00	2,200.00	2,200.00	2,200.00
Total MATERIALS AND SERVICES:		15,945.65	17,314.70	19,900.00	18,980.00	18,980.00	18,980.00

Account Number	Account Title	2015-16 Prior year 2 Actual	2016-17 Prior year Actual	2017-18 Current year Budget	2018-19 Future year BO Proposed	2018-19 Future year BC APPROVED	2018-19 Future year Council Adopted
Total CITY COUNCIL:		15,945.65	17,314.70	19,900.00	18,980.00	18,980.00	18,980.00
<b>MUNICIPAL COURT</b>							
<b>PERSONNEL SERVICES</b>							
10-42-111	MUNI COURT JUDGE	3,696.00	4,148.00	4,500.00	4,500.00	4,500.00	4,500.00
10-42-112	MUNI COURT CLERK	1,058.40	.00	.00	.00	.00	.00
10-42-131	FICA	363.71	317.33	400.00	400.00	400.00	400.00
10-42-132	WORKERS COMP	32.47	95.71	95.00	95.00	95.00	95.00
Total PERSONNEL SERVICES:		5,150.58	4,561.04	4,995.00	4,995.00	4,995.00	4,995.00
<b>MATERIALS AND SERVICES</b>							
10-42-210	DUES/PRINTING/FILING	250.00	360.00	500.00	500.00	500.00	500.00
10-42-215	UNIFORMS	.00	21.60	200.00	200.00	200.00	200.00
10-42-230	TRAVEL/TRAINING	1,928.44	2,232.02	2,500.00	2,500.00	2,500.00	2,500.00
10-42-240	OFFICE SUPPLIES & EQ	791.15	619.89	750.00	750.00	750.00	750.00
10-42-290	CONTRACT SERVICES	464.49	2,460.60	500.00	.00	.00	.00
Total MATERIALS AND SERVICES:		3,434.08	5,694.11	4,450.00	3,950.00	3,950.00	3,950.00
Total MUNICIPAL COURT:		8,584.66	10,255.15	9,445.00	8,945.00	8,945.00	8,945.00
<b>CITY MANAGEMENT</b>							
<b>PERSONNEL SERVICES</b>							
10-43-111	ADMIN ASST AP/PR	34,028.80	35,353.37	37,100.00	37,800.00	37,800.00	37,800.00
10-43-112	ADMIN ASST UM/MUNI	30,820.00	33,018.40	33,200.00	37,800.00	37,800.00	37,800.00
10-43-113	ADMIN ASST PT	40,081.63	38,694.17	31,000.00	25,000.00	25,000.00	25,000.00
10-43-114	CITY ADMININSTRATOR	68,713.62	71,337.99	68,000.00	73,550.00	73,550.00	73,550.00
10-43-118	ADMIN ASST SUPPORT	15,067.61	15,054.89	15,700.00	16,000.00	16,000.00	16,000.00
10-43-130	PERS	26,227.15	26,731.97	33,500.00	33,500.00	33,500.00	33,500.00
10-43-131	FICA	15,173.81	14,905.56	15,700.00	16,000.00	16,000.00	16,000.00
10-43-132	WORKERS COMP	1,022.48	1,139.87	1,000.00	1,000.00	1,000.00	1,000.00
10-43-133	MEDICAL INSURANCE	55,668.27	59,209.69	58,000.00	58,000.00	58,000.00	58,000.00
10-43-134	LIFE/LTD INSURANCE	913.08	858.38	900.00	900.00	900.00	900.00
Total PERSONNEL SERVICES:		287,716.45	296,304.29	294,100.00	299,550.00	299,550.00	299,550.00
<b>MATERIALS AND SERVICES</b>							
10-43-205	PLANNING EXPENSES	1,856.74	926.82	2,000.00	2,000.00	2,000.00	2,000.00
10-43-210	DUES/SUBS/PRINTING	2,972.12	1,119.99	2,000.00	2,000.00	2,000.00	2,000.00
10-43-230	TRAVEL & TRAINING	4,717.64	3,002.99	3,000.00	3,000.00	3,000.00	3,000.00
10-43-240	OFFICE SUPPLIES/EQUI	6,895.42	7,027.93	7,000.00	7,000.00	7,000.00	7,000.00
10-43-250	EQUIPMENT O & M	3,425.23	1,468.55	4,000.00	4,000.00	4,000.00	4,000.00
10-43-255	TOWING FEES	.00	400.00	500.00	500.00	500.00	500.00
10-43-265	BUILDINGS & GROUNDS	3,416.44	2,859.93	4,000.00	5,000.00	5,000.00	5,000.00
10-43-295	CONTRACT SERVICES	6,113.03	13,979.76	8,000.00	.00	.00	.00
Total MATERIALS AND SERVICES:		29,396.62	30,785.97	30,500.00	23,500.00	23,500.00	23,500.00
Total CITY MANAGEMENT:		317,113.07	327,090.26	324,600.00	323,050.00	323,050.00	323,050.00
<b>POLICE DEPARTMENT</b>							
<b>PERSONNEL SERVICES</b>							
10-54-110	CHIEF 301	73,438.60	76,244.70	73,000.00	71,500.00	71,500.00	71,500.00
10-54-111	OFFICER (304) VH	47,602.90	52,571.61	50,500.00	55,870.00	55,870.00	55,870.00
10-54-112	SR OFFICER (303) CK	55,871.92	56,912.80	53,000.00	59,000.00	59,000.00	59,000.00

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10-54-114	OFFICER (305) CA	36,342.61	44,439.65	45,000.00	47,500.00	47,500.00	47,500.00
10-54-116	DME/OFFICE MGR	47,669.89	51,914.59	50,200.00	54,100.00	54,100.00	54,100.00
10-54-117	OT-CITY	18,010.78	9,000.32	10,000.00	10,000.00	10,000.00	10,000.00
10-54-120	OFFICER (306) DN	37,585.79	44,369.07	45,000.00	50,500.00	50,500.00	50,500.00
10-54-121	OFFICER	60,825.89	65,844.72	64,500.00	47,500.00	47,500.00	47,500.00
10-54-130	PERS	49,712.50	57,350.39	70,500.00	70,500.00	70,500.00	70,500.00
10-54-131	FICA	27,258.60	29,237.28	30,500.00	30,500.00	30,500.00	30,500.00
10-54-132	CIS WORK COMP	15,490.61	14,168.66	15,000.00	15,000.00	15,000.00	15,000.00
10-54-133	MEDICAL INSURANCE	98,987.51	104,907.97	106,500.00	106,500.00	106,500.00	106,500.00
10-54-134	LIFE & LTD INSURANCE	1,449.08	1,520.06	1,600.00	1,600.00	1,600.00	1,600.00
Total PERSONNEL SERVICES:		570,246.68	608,481.82	615,300.00	620,070.00	620,070.00	620,070.00
<b>MATERIALS AND SERVICES</b>							
10-54-210	DUES/PRINTING/FILING	622.97	1,438.45	1,900.00	1,900.00	1,900.00	1,900.00
10-54-230	TRAVEL & TRAINING	5,906.99	7,522.88	6,500.00	6,500.00	6,500.00	6,500.00
10-54-240	OFFICE SUPPLIES & EQ	5,923.14	6,107.71	6,000.00	6,000.00	6,000.00	6,000.00
10-54-245	INVESTIGATIONS	79.05	702.37	750.00	750.00	750.00	750.00
10-54-250	EQUIPMENT O & M	12,189.71	11,571.80	13,000.00	13,000.00	13,000.00	13,000.00
10-54-260	FIREARMS/AMMO	5,170.34	3,256.03	5,000.00	5,000.00	5,000.00	5,000.00
10-54-265	BUILDING & GROUNDS	440.00	.00	.00	.00	.00	.00
10-54-285	FUEL	13,130.78	13,122.24	22,000.00	22,000.00	22,000.00	22,000.00
10-54-290	CMI SYSTEM - ALL FEES	1,376.64	3,606.64	3,500.00	.00	.00	.00
10-54-293	UNIFORMS	2,584.61	1,384.65	6,000.00	6,000.00	6,000.00	6,000.00
10-54-294	MISC PD DON EXPS	.00	460.32	200.00	200.00	200.00	200.00
10-54-295	CONTRACT SERVICES	1,091.74	2,163.68	2,000.00	.00	.00	.00
10-54-298	LEXIPOL ANNUAL FEE	2,475.00	2,723.00	3,000.00	3,000.00	3,000.00	3,000.00
Total MATERIALS AND SERVICES:		50,990.97	54,059.77	69,850.00	64,350.00	64,350.00	64,350.00
Total POLICE DEPARTMENT:		621,237.65	662,541.59	685,150.00	684,420.00	684,420.00	684,420.00
<b>FIRE DEPARTMENT</b>							
<b>PERSONNEL SERVICES</b>							
10-55-110	FIRE CHIEF	10,916.39	10,882.83	15,000.00	15,300.00	15,300.00	15,300.00
10-55-111	ASST FIRE CHIEF	7,449.52	7,736.04	8,500.00	8,670.00	8,670.00	8,670.00
10-55-131	FICA	1,404.90	1,424.25	1,900.00	1,900.00	1,900.00	1,900.00
10-55-132	WORKERS COMP	12,596.76	16,006.72	17,000.00	17,000.00	17,000.00	17,000.00
10-55-134	LIFE INSURANCE	308.18	239.08	800.00	800.00	800.00	800.00
Total PERSONNEL SERVICES:		32,675.75	36,288.92	43,200.00	43,670.00	43,670.00	43,670.00
<b>MATERIALS AND SERVICES</b>							
10-55-210	DUES/PRINTING/FILING	617.90	.00	400.00	400.00	400.00	400.00
10-55-215	GBVV FIRE ASSOCIATIO	25,330.00	37,580.00	29,000.00	36,000.00	36,000.00	36,000.00
10-55-230	TRAVEL & TRAINING	3,236.54	6,674.01	4,000.00	4,000.00	4,000.00	4,000.00
10-55-240	OFFICE SUPPLIES	515.50	440.58	300.00	300.00	300.00	300.00
10-55-245	GBWFD FIRE EXPENSES	16,584.01	17,283.07	18,700.00	18,700.00	18,700.00	18,700.00
10-55-250	EQUIPMENT O & M	5,893.70	28,846.56	16,000.00	20,000.00	20,000.00	20,000.00
10-55-252	SMALL TOOLS & EQUIPM	2,583.58	2,987.56	3,000.00	5,000.00	5,000.00	5,000.00
10-55-285	FUEL	1,661.63	1,600.80	1,500.00	2,500.00	2,500.00	2,500.00
10-55-295	CONTRACT SERVICES	6,557.06	6,336.38	7,000.00	7,000.00	7,000.00	7,000.00
10-55-298	PP EQUIPMENT	7,594.53	15,797.27	15,000.00	15,000.00	15,000.00	15,000.00
Total MATERIALS AND SERVICES:		70,574.45	117,546.23	94,900.00	108,900.00	108,900.00	108,900.00

Account Number	Account Title	2015-16 Prior year 2 Actual	2016-17 Prior year Actual	2017-18 Current year Budget	2018-19 Future year BO Proposed	2018-19 Future year BC APPROVED	2018-19 Future year Council Adopted
<b>TRANSFERS OUT</b>							
10-55-710	SCBA LOAN SEWER RES	.00	12,165.62	12,165.62	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
Total TRANSFERS OUT:		.00	12,165.62	12,165.62	14,068.00	14,068.00	14,068.00
Total FIRE DEPARTMENT:		103,250.20	166,000.77	150,265.62	166,638.00	166,638.00	166,638.00
<b>EMERGENCY MANAGEMENT SERVICES MATERIALS AND SERVICES</b>							
10-58-240	SUPPLIES/CUSTODIAL	242.32	.00	500.00	500.00	500.00	500.00
Total MATERIALS AND SERVICES:		242.32	.00	500.00	500.00	500.00	500.00
Total EMERGENCY MANAGEMENT SERVICES:		242.32	.00	500.00	500.00	500.00	500.00
<b>PARKS DEPARTMENT MATERIALS AND SERVICES</b>							
10-64-210	DUES/PRINTING/FILING	63.72	.00	100.00	100.00	100.00	100.00
10-64-240	SUPPLIES & EQUIPMENT	71.90	1,055.48	1,500.00	1,500.00	1,500.00	1,500.00
10-64-250	EQUIPMENT O & M	792.67	117.97	800.00	800.00	800.00	800.00
10-64-252	SMALL TOOLS/EQUIP	128.99	26.43	500.00	500.00	500.00	500.00
10-64-265	BUILDING & GROUNDS	8,908.70	6,825.53	8,000.00	20,000.00	20,000.00	20,000.00
10-64-270	ELECTRICITY	1,635.19	1,522.90	2,000.00	2,000.00	2,000.00	2,000.00
10-64-275	GARBAGE	1,270.78	1,072.44	4,500.00	4,500.00	4,500.00	4,500.00
10-64-291	BUFFINGTON CONTRAC	28,993.43	31,067.55	32,000.00	32,000.00	32,000.00	32,000.00
Total MATERIALS AND SERVICES:		41,865.38	41,688.30	49,400.00	61,400.00	61,400.00	61,400.00
<b>CAPITAL OUTLAY</b>							
10-64-540	PARK CAPITAL OUTLAY	.00	80,752.28	55,000.00	.00	.00	.00
Total CAPITAL OUTLAY:		.00	80,752.28	55,000.00	.00	.00	.00
Total PARKS DEPARTMENT:		41,865.38	122,440.58	104,400.00	61,400.00	61,400.00	61,400.00

# 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 still owned and maintained by Curry County.

### *BUDGET COMMENTS:*

No major projects are proposed for this fiscal year. This is the last year for the Street Sweeper Loan. The fund will begin paying back the Grizzly Mtn Road repair loan in FY 1920.

Account Number	Account Title	2015-16 Prior year 2 Actual	2016-17 Prior year Actual	2017-18 Current year Budget	2018-19 Future year BO Proposed	2018-19 Future year BC APPROVED	2018-19 Future year Council Adopted
<b>STREET TAX FUND</b>							
<b>FEES AND PERMITS</b>							
21-32-110	STREET ADDRESSING F	125.00	.00	.00	.00	.00	.00
Total FEES AND PERMITS:		125.00	.00	.00	.00	.00	.00
<b>INTERGOVERNMENTAL</b>							
21-33-210	STATE GAS TAX	134,580.43	136,097.69	131,000.00	131,000.00	131,000.00	131,000.00
Total INTERGOVERNMENTAL:		134,580.43	136,097.69	131,000.00	131,000.00	131,000.00	131,000.00
<b>SYSTEM DEVELOPMENT CHARGES</b>							
21-34-110	SDC NOT RESTRICTED R	324.40	1,232.00	2,200.00	2,200.00	2,200.00	2,200.00
Total SYSTEM DEVELOPMENT CHARGES:		324.40	1,232.00	2,200.00	2,200.00	2,200.00	2,200.00
<b>MISCELLANEOUS REVENUE</b>							
21-36-100	INTEREST	28.24	12.89	50.00	50.00	50.00	50.00
21-36-110	MISC RECEIPTS	577.62	2,301.12	200.00	200.00	200.00	200.00
Total MISCELLANEOUS REVENUE:		605.86	2,314.01	250.00	250.00	250.00	250.00
<b>TRANSFERS IN</b>							
21-39-165	TRANS IN SEWER RESE	.00	.00	110,000.00	.00	.00	.00
Total TRANSFERS IN:		.00	.00	110,000.00	.00	.00	.00
<b>STREET TAX EXPENDITURES</b>							
<b>PERSONNEL SERVICES</b>							
21-40-110	PW LEAD WORKER (DS)	23,460.47	23,673.93	24,000.00	25,000.00	25,000.00	25,000.00
21-40-130	PERS	4,274.71	4,352.37	5,700.00	5,700.00	5,700.00	5,700.00
21-40-131	FICA	1,672.92	1,621.54	1,950.00	2,000.00	2,000.00	2,000.00
21-40-132	WORKERS COMP	3,116.54	4,011.30	4,300.00	4,300.00	4,300.00	4,300.00
21-40-133	MEDICAL INSURANCE	8,926.25	9,323.49	9,500.00	10,000.00	10,000.00	10,000.00
21-40-134	LIFE & LTD INSURANCE	109.68	109.68	200.00	200.00	200.00	200.00
Total PERSONNEL SERVICES:		41,560.57	43,092.31	45,650.00	47,200.00	47,200.00	47,200.00
<b>MATERIALS AND SERVICES</b>							
21-40-210	DUES/PRINTING/FILING	.00	.00	200.00	200.00	200.00	200.00
21-40-220	EQUIPMENT UNDER 5K	.00	.00	3,000.00	3,000.00	3,000.00	3,000.00
21-40-230	TRAVEL & TRAINING	.00	255.00	500.00	500.00	500.00	500.00
21-40-240	OFFICE EQUIPMENT AND	.00	.00	150.00	150.00	150.00	150.00
21-40-250	EQUIPMENT O & M	6,372.76	5,980.37	8,000.00	8,000.00	8,000.00	8,000.00
21-40-252	SMALL TOOLS & EQUIPM	597.78	844.36	1,000.00	1,000.00	1,000.00	1,000.00
21-40-254	STREET SIGNS & FITTIN	897.11	1,537.12	2,000.00	2,000.00	2,000.00	2,000.00
21-40-260	ROCK/OIL/MATERIALS	3,340.30	7,380.85	10,000.00	10,000.00	10,000.00	10,000.00
21-40-261	STORM DRAIN O&M	322.00	6,018.36	8,000.00	8,000.00	8,000.00	8,000.00
21-40-262	STREET ADDRESSING	.00	.00	200.00	200.00	200.00	200.00
21-40-276	ST/TRAFFIC LIGHTS	7,193.48	7,670.22	8,000.00	8,000.00	8,000.00	8,000.00
21-40-279	OSHA EXPENSES	472.00	587.74	1,000.00	1,000.00	1,000.00	1,000.00
21-40-285	FUEL	2,158.43	2,591.88	6,000.00	6,000.00	6,000.00	6,000.00
21-40-295	CONTRACT SERVICES	1,372.50	21,759.03	20,000.00	5,000.00	5,000.00	5,000.00

Account Number	Account Title	2015-16 Prior year 2 Actual	2016-17 Prior year Actual	2017-18 Current year Budget	2018-19 Future year BO Proposed	2018-19 Future year BC APPROVED	2018-19 Future year Council Adopted
Total MATERIALS AND SERVICES:		22,726.36	54,624.93	68,050.00	53,050.00	53,050.00	53,050.00
<b>CONTINGENCY &amp; RESERVES</b>							
21-40-415	CONTINGENCY	.00	.00	8,961.00	8,961.00	8,961.00	8,961.00
Total CONTINGENCY & RESERVES:		.00	.00	8,961.00	8,961.00	8,961.00	8,961.00
<b>CAPITAL OUTLAY</b>							
21-40-530	STREET CONST/REPAIR	1,333.32	.00	110,000.00	10,000.00	10,000.00	10,000.00
Total CAPITAL OUTLAY:		1,333.32	.00	110,000.00	10,000.00	10,000.00	10,000.00
<b>DEBT SERVICES</b>							
21-40-610	SWEEPER LOAN PRINCI	29,000.00	29,000.00	29,000.00	28,697.00	28,697.00	28,697.00
21-40-620	SWEEPER LOAN INTERE	.00	.00	.00	290.00	290.00	290.00
Total DEBT SERVICES:		29,000.00	29,000.00	29,000.00	28,987.00	28,987.00	28,987.00
<b>TRANSFERS OUT</b>							
21-40-711	GENERAL INDIRECT	22,596.00	23,168.00	24,660.00	21,861.00	21,861.00	21,861.00
21-40-715	CULVERT RESERVE	10,000.00	10,000.00	.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	26,861.00
Total STREET TAX EXPENDITURES:		127,216.25	159,885.24	286,321.00	175,059.00	175,059.00	175,059.00

## FUND 24: Promotions/Transient Room Tax



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

Currently the 6% is divided in the following manner:

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

### *BUDGET COMMENTS:*

**All funds with employees (Admin & Finance office, Police, Fire, Streets, Water & Sewer utilities, and Promo) have a 2% COLA reflected in the salaries. We have, in the recent past, proposed COLAs consistent with the Social Security Administration COLAs. For 2018 the SS COLA was 2%.**

- The current Visitor Center sign was placed at the time of the structure in 2004. It experienced damage on the southside in storm in early 2017. A new sign is proposed for this budget year.



Account Number	Account Title	2015-16 Prior year 2 Actual	2016-17 Prior year Actual	2017-18 Current year Budget	2018-19 Future year BO Proposed	2018-19 Future year BC APPROVED	2018-19 Future year Council Adopted
<b>COMMUNITY PROMOTION FUND</b>							
<b>TRANSIENT ROOM TAX</b>							
24-32-140	ROOM TAX	307,860.18	295,464.21	300,000.00	320,000.00	330,000.00	330,000.00
Total TRANSIENT ROOM TAX:		307,860.18	295,464.21	300,000.00	320,000.00	330,000.00	330,000.00
<b>MISCELLANEOUS REVENUE</b>							
24-36-100	INTEREST	.00	3.22	.00	.00	.00	.00
24-36-110	MISC REVENUE	16,801.00	156.08	1,000.00	1,000.00	1,000.00	1,000.00
24-36-130	CYCLE OR EVENT REVE	.00	11,000.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		16,801.00	11,159.30	1,000.00	1,000.00	1,000.00	1,000.00
<b>EXPENDITURE AND REQUIREMENTS</b>							
<b>PERSONNEL SERVICES</b>							
24-40-110	VC STAFF	40,701.04	50,283.09	59,000.00	62,575.00	62,575.00	62,575.00
24-40-111	VC MANAGER	33,001.88	38,755.94	39,800.00	40,800.00	40,800.00	40,800.00
24-40-130	PERS	4,138.09	2,592.91	6,800.00	8,500.00	8,500.00	8,500.00
24-40-131	FICA	5,574.98	6,776.82	8,000.00	8,500.00	8,500.00	8,500.00
24-40-132	WORKERS COMP	56.82	72.18	50.00	50.00	50.00	50.00
24-40-133	MEDICAL INSURANCE	12,325.16	10,688.46	16,300.00	17,000.00	17,000.00	17,000.00
24-40-134	LIFE & LTD	186.32	124.80	200.00	200.00	200.00	200.00
Total PERSONNEL SERVICES:		95,984.29	109,294.20	130,150.00	137,625.00	137,625.00	137,625.00
<b>MARKETING AND PROMOTIONAL EXP</b>							
24-40-205	CYCLE OR EVENT	.00	15,916.71	.00	.00	.00	.00
24-40-210	ASSOCIATION DUES	2,895.00	1,345.00	1,500.00	3,000.00	3,000.00	3,000.00
24-40-212	EVENT SUPPORT	22,522.32	12,900.00	17,500.00	13,000.00	13,000.00	13,000.00
24-40-213	PRINTED MATERIAL	17,035.25	2,512.10	2,000.00	5,000.00	5,000.00	5,000.00
24-40-214	BROCHURE DISTRIBUTI	6,562.18	.00	3,000.00	5,000.00	5,000.00	5,000.00
24-40-215	TRADE SHOWS	16,848.25	8,478.81	5,000.00	7,000.00	7,000.00	7,000.00
24-40-217	PRINT ADS	750.00	4,464.00	.00	.00	.00	.00
24-40-218	OUTDOOR ADS	.00	.00	.00	4,000.00	4,000.00	4,000.00
24-40-221	TELEVISION ADS	23,194.58	22,263.54	17,500.00	20,000.00	20,000.00	20,000.00
24-40-222	CONTRACT SERVICES	45,897.17	52,650.00	50,000.00	50,000.00	50,000.00	50,000.00
24-40-223	INTERNET/DIGITAL MEDI	29,040.08	25,656.04	12,000.00	23,000.00	23,000.00	23,000.00
24-40-262	GLASS FLOATS EVENT	.00	8,882.00	.00	15,000.00	15,000.00	15,000.00
24-40-272	PRO/GRAPHIC SERVICE	4,059.44	5,335.00	3,000.00	6,000.00	6,000.00	6,000.00
Total MARKETING AND PROMOTIONAL EXP:		168,804.27	160,403.20	111,500.00	151,000.00	151,000.00	151,000.00
<b>CONTINGENCY &amp; RESERVES</b>							
24-40-415	CONTINGENCY	.00	.00	10,000.00	5,000.00	5,000.00	5,000.00
Total CONTINGENCY & RESERVES:		.00	.00	10,000.00	5,000.00	5,000.00	5,000.00
<b>VC OPERATING EXPENSES</b>							
24-40-500	VC OPERATING EXPENS	12,691.00	.00	.00	.00	.00	.00
24-40-510	SUPPLIES & EQUIPMENT	6,734.72	7,860.07	10,000.00	10,000.00	10,000.00	10,000.00
24-40-515	POSTAGE	5,220.82	3,435.92	5,000.00	5,000.00	5,000.00	5,000.00
24-40-525	BUILDING & GROUNDS	8,857.60	6,161.76	8,000.00	11,000.00	25,000.00	25,000.00

Account Number	Account Title	2015-16 Prior year 2 Actual	2016-17 Prior year Actual	2017-18 Current year Budget	2018-19 Future year BO Proposed	2018-19 Future year BC APPROVED	2018-19 Future year Council Adopted
Total VC OPERATING EXPENSES:		33,504.14	17,457.75	23,000.00	26,000.00	40,000.00	40,000.00
<b>DEBT SERVICES</b>							
24-40-610	LOAN TO SEWER RES	.00	.00	.00	25,240.00	12,620.00	12,620.00
24-40-620	LOAN INTEREST	.00	.00	.00	4,020.00	2,010.00	2,010.00
Total DEBT SERVICES:		.00	.00	.00	29,260.00	14,630.00	14,630.00
<b>TRANSFERS OUT</b>							
24-40-710	TRANSFER OUT/VC BUIL	.00	.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
Total EXPENDITURE AND REQUIREMENTS:		298,292.70	287,155.15	279,650.00	353,885.00	353,255.00	353,255.00

**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 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 2 Actual	2016-17 Prior year Actual	2017-18 Current year Budget	2018-19 Future year BO Proposed	2018-19 Future year BC APPROVED	2018-19 Future year Council Adopted
<b>1% ECOB BUILDING MTC</b>							
<b>MISCELLANEOUS REVENUE</b>							
25-36-100	INTEREST	.00	2.38	.00	.00	.00	.00
25-36-110	1% ROOM TAX	.00	57,214.31	57,000.00	60,000.00	60,000.00	60,000.00
Total MISCELLANEOUS REVENUE:		.00	57,216.69	57,000.00	60,000.00	60,000.00	60,000.00
<b>EXPENDITURE AND REQUIREMENTS</b>							
<b>MATERIALS AND SERVICES</b>							
25-40-210	ECOB BUILDING MTC	.00	.00	57,000.00	102,000.00	102,000.00	102,000.00
Total MATERIALS AND SERVICES:		.00	.00	57,000.00	102,000.00	102,000.00	102,000.00
Total EXPENDITURE AND REQUIREMENTS:		.00	.00	57,000.00	102,000.00	102,000.00	102,000.00

## **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:***

The Public Works meter reading small pickup will be replaced this year.

## **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.

**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.

**Ineligible projects** are those where any SCA funds have already been expended within the last ten years or not meeting the criteria above.

Source: <https://digital.osl.state.or.us/islandora/object/osl%3A105328/datastream/OBJ/view>

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

The City last received SCA funds in FY1415. Even though it has not been 10 years since our last grant we are proposing a sidewalk project related to urban renewal and Mainstreet.

Account Number	Account Title	2015-16 Prior year 2 Actual	2016-17 Prior year Actual	2017-18 Current year Budget	2018-19 Future year BO Proposed	2018-19 Future year BC APPROVED	2018-19 Future year Council Adopted
<b>STATE REVENUE SHARING FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
51-36-100	INTEREST	6.49	.99	.00	.00	.00	.00
51-36-150	STATE REV SHARING	20,602.00	28,232.72	20,000.00	20,000.00	20,000.00	20,000.00
Total MISCELLANEOUS REVENUE:		20,608.49	28,233.71	20,000.00	20,000.00	20,000.00	20,000.00
<b>EXPENDITURES &amp; REQUIREMENTS</b>							
<b>TRANSFERS OUT</b>							
51-40-545	FLEET REPLACEMENT	30,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Total TRANSFERS OUT:		30,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Total EXPENDITURES & REQUIREMENTS:		30,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00

Account Number	Account Title	2015-16 Prior year 2 Actual	2016-17 Prior year Actual	2017-18 Current year Budget	2018-19 Future year BO Proposed	2018-19 Future year BC APPROVED	2018-19 Future year Council Adopted
<b>SMALL CITY ALLOTMENT FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
54-36-100	INTEREST	.00	.15	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		.00	.15	.00	.00	.00	.00
<b>SMALL CITY ALLOTMENT PROJECT</b>							
54-37-100	SCA GRANT FUNDS	.00	.00	.00	50,000.00	50,000.00	50,000.00
Total SMALL CITY ALLOTMENT PROJECT:		.00	.00	.00	50,000.00	50,000.00	50,000.00
<b>EXPENDITURES &amp; REQUIREMENTS</b>							
<b>CAPITAL OUTLAY</b>							
54-40-520	CONSTRUCTION SCA GR	.00	.00	.00	50,000.00	50,000.00	50,000.00
Total CAPITAL OUTLAY:		.00	.00	.00	50,000.00	50,000.00	50,000.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	.00	50,000.00	50,000.00	50,000.00

# CAPITAL PROJECTS FUNDS

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

## **FUND 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.

# DEBT SERVICE FUNDS

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



## **FUND 62: HWY 101 SEWER DEBT FUND**

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

The 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 2 Actual	2016-17 Prior year Actual	2017-18 Current year Budget	2018-19 Future year BO Proposed	2018-19 Future year BC APPROVED	2018-19 Future year Council Adopted
<b>HWY 101 SEWER DEBT FUND</b>							
<b>SERVICES FEES</b>							
62-33-110	MONTHLY DEBT CHARG	116,202.00	118,693.37	116,000.00	116,000.00	116,000.00	116,000.00
Total SERVICES FEES:		116,202.00	118,693.37	116,000.00	116,000.00	116,000.00	116,000.00
<b>MISCELLANEOUS REVENUE</b>							
62-36-100	INTEREST	83.83	46.62	50.00	50.00	50.00	50.00
Total MISCELLANEOUS REVENUE:		83.83	46.62	50.00	50.00	50.00	50.00
<b>EXPENDITURES &amp; REQUIREMENTS</b>							
<b>CONTINGENCY</b>							
62-40-415	CONTINGENCY	.00	.00	10,000.00	10,000.00	10,000.00	10,000.00
Total CONTINGENCY:		.00	.00	10,000.00	10,000.00	10,000.00	10,000.00
<b>DEBT SERVICES</b>							
62-40-620	LOAN INTEREST	21,085.00	.00	.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
Total DEBT SERVICES:		90,268.00	90,268.00	90,268.00	90,268.00	90,268.00	90,268.00
<b>TRANSFERS OUT</b>							
62-40-715	GENERAL INDIRECT	8,658.00	8,824.00	9,730.00	5,180.00	5,180.00	5,180.00
Total TRANSFERS OUT:		8,658.00	8,824.00	9,730.00	5,180.00	5,180.00	5,180.00
Total EXPENDITURES & REQUIREMENTS:		98,926.00	99,092.00	109,998.00	105,448.00	105,448.00	105,448.00

# 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 increase based on the nationwide Municipal Cost Index.

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

**All funds with employees (Admin & Finance office, Police, Fire, Streets, Water & Sewer utilities, and Promo) have a 2% COLA reflected in the salaries. We have, in the recent past, proposed COLAs consistent with the Social Security Administration COLAs. For 2018 the SS COLA was 2%.**

- Building and Grounds was increased for reservoir fencing.

### **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 \$51.83 basic monthly sewer fee, \$22.83 is currently allocated to the Sewer Utility Fund. The Public Works Department is funded approximately 50% from this fund.

#### *BUDGET COMMENTS:*

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

**All funds with employees (Admin & Finance office, Police, Fire, Streets, Water & Sewer utilities, and Promo) have a 2% COLA reflected in the salaries. We have, in the recent past, proposed COLAs consistent with the Social Security Administration COLAs. For 2018 the SS COLA was 2%.**

An increase in sewer rates will take effect July 1 based on the Municipal Cost index for the past 12 months.

Account Number	Account Title	2015-16 Prior year 2 Actual	2016-17 Prior year Actual	2017-18 Current year Budget	2018-19 Future year BO Proposed	2018-19 Future year BC APPROVED	2018-19 Future year Council Adopted
<b>WATER UTILITY FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
22-36-100	INTEREST	148.11	50.40	200.00	200.00	200.00	200.00
22-36-110	MISC RECEIPTS	1,523.18	7,896.54	2,000.00	2,000.00	2,000.00	2,000.00
22-36-200	SDC INSTALL/MATERIAL	45,837.17	12,766.12	2,000.00	2,000.00	2,000.00	2,000.00
22-36-250	PENALTIES	35,194.31	24,621.22	25,000.00	25,000.00	25,000.00	25,000.00
Total MISCELLANEOUS REVENUE:		82,702.77	45,334.28	29,200.00	29,200.00	29,200.00	29,200.00
<b>WATER SALES</b>							
22-37-200	INSIDE WATER SALES	417,134.13	423,306.03	423,000.00	429,000.00	429,000.00	429,000.00
22-37-210	OUTSIDE WATER SALES	139,638.33	145,055.15	135,000.00	140,000.00	140,000.00	140,000.00
Total WATER SALES:		556,772.46	568,361.18	558,000.00	569,000.00	569,000.00	569,000.00
<b>TRANSFERS IN</b>							
22-39-100	WATER RESERVE	150,000.00	.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
<b>WATER UTILITY EXPENDITURES</b>							
<b>PERSONNEL SERVICES</b>							
22-40-111	PW SUPERINTENDENT	31,643.52	32,846.72	33,300.00	33,950.00	33,950.00	33,950.00
22-40-113	PW TECHNICIAN TB	34,273.79	36,025.37	39,500.00	40,500.00	40,500.00	40,500.00
22-40-116	PW LEAD WORKER DS	23,184.68	23,025.28	24,000.00	24,500.00	24,500.00	24,500.00
22-40-117	OVERTIME	385.24	1,292.27	2,000.00	2,000.00	2,000.00	2,000.00
22-40-118	OPERATOR 1/2 (EP)	20,003.29	20,680.79	21,100.00	21,500.00	21,500.00	21,500.00
22-40-119	OPERATOR 1/2 (JS)	19,102.31	19,513.20	19,800.00	20,250.00	20,250.00	20,250.00
22-40-130	PERS	20,106.69	20,375.60	27,300.00	27,300.00	27,300.00	27,300.00
22-40-131	FICA	9,294.72	10,001.35	11,000.00	11,500.00	11,500.00	11,500.00
22-40-132	WORKERS COMP	7,199.28	8,070.32	9,000.00	9,000.00	9,000.00	9,000.00
22-40-133	MEDICAL INSURANCE	53,432.80	52,573.55	53,500.00	56,000.00	56,000.00	56,000.00
22-40-134	LIFE & LTD INSURANCE	561.36	560.40	700.00	700.00	700.00	700.00
22-40-137	COMPENSATED ABSENC	219.00	.00	.00	.00	.00	.00
Total PERSONNEL SERVICES:		218,968.68	224,964.85	241,200.00	247,200.00	247,200.00	247,200.00
<b>MAT AND SERV DIST &amp; GEN</b>							
22-40-210	PERMITTING/DUES	5,226.23	2,216.93	4,000.00	5,000.00	5,000.00	5,000.00
22-40-230	TRAVEL & TRAINING	1,445.26	1,368.18	3,000.00	3,000.00	3,000.00	3,000.00
22-40-240	SUPPLIES & EQUIPMENT	1,236.88	797.17	6,000.00	6,000.00	6,000.00	6,000.00
22-40-250	EQUIPMENT O & M	6,294.07	12,702.25	14,000.00	14,000.00	14,000.00	14,000.00
22-40-252	SMALL TOOLS & EQUIP	2,300.60	2,613.70	2,500.00	2,500.00	2,500.00	2,500.00
22-40-254	MATERIALS & FITTINGS	10,165.00	9,630.49	10,000.00	10,000.00	10,000.00	10,000.00
22-40-255	CROSS CONNECTION C	.00	.00	500.00	500.00	500.00	500.00
22-40-265	BUILDING & GROUNDS	1,262.15	483.52	21,500.00	29,000.00	29,000.00	29,000.00
22-40-268	SYSTEM CONSTRUCTIO	25,286.95	11,737.19	25,000.00	25,000.00	25,000.00	25,000.00
22-40-270	ELECTRICITY	4,239.54	4,984.80	8,000.00	8,000.00	8,000.00	8,000.00
22-40-272	LABORATORY TESTING	2,155.00	1,885.66	2,000.00	2,000.00	2,000.00	2,000.00
22-40-275	GARBAGE	2,059.92	1,032.72	2,500.00	2,500.00	2,500.00	2,500.00
22-40-279	OSHA REQUIRED EXPEN	1,197.73	3,069.35	3,000.00	3,000.00	3,000.00	3,000.00
22-40-285	FUEL	5,065.41	5,222.50	8,000.00	8,000.00	8,000.00	8,000.00
22-40-295	CONTRACT SERVICES	20,556.66	15,414.77	50,000.00	10,000.00	10,000.00	10,000.00

Account Number	Account Title	2015-16 Prior year 2 Actual	2016-17 Prior year Actual	2017-18 Current year Budget	2018-19 Future year BO Proposed	2018-19 Future year BC APPROVED	2018-19 Future year Council Adopted
Total MAT AND SERV DIST & GEN:		88,491.40	73,159.23	160,000.00	128,500.00	128,500.00	128,500.00
<b>CONTINGENCY &amp; RESERVES</b>							
22-40-415	CONTINGENCY	.00	.00	50,000.00	50,000.00	50,000.00	50,000.00
Total CONTINGENCY & RESERVES:		.00	.00	50,000.00	50,000.00	50,000.00	50,000.00
<b>CAPITAL OUTLAY</b>							
22-40-515	CAPITAL EQUIPMENT	51,657.87	.00	.00	.00	.00	.00
22-40-530	SYS CONST & REPLACE	394,136.63	25,269.24	40,000.00	40,000.00	40,000.00	40,000.00
Total CAPITAL OUTLAY:		445,794.50	25,269.24	40,000.00	40,000.00	40,000.00	40,000.00
Total WATER UTILITY EXPENDITURES:		753,254.58	323,393.32	491,200.00	465,700.00	465,700.00	465,700.00
<b>MAT AND SERV INTAKE &amp; TRTMNT</b>							
<b>MAT AND SERV INTAKE &amp; TRTMNT</b>							
22-41-210	PERMITTING/DUES	1,132.00	1,020.00	1,000.00	4,000.00	4,000.00	4,000.00
22-41-231	TRAVEL & TRAINING	510.00	300.00	1,000.00	1,000.00	1,000.00	1,000.00
22-41-240	SUPPLIES & EQUIPMENT	.00	.00	100.00	100.00	100.00	100.00
22-41-250	EQUIPMENT & PLANT O	2,366.12	8,399.93	15,000.00	15,000.00	15,000.00	15,000.00
22-41-251	TREATMENT & CHEMICA	11,232.56	18,654.24	17,500.00	17,500.00	17,500.00	17,500.00
22-41-252	SMALL TOOLS & EQUIPM	357.25	331.02	1,200.00	1,200.00	1,200.00	1,200.00
22-41-265	BUILDING & GROUNDS	1,840.90	593.10	2,000.00	2,000.00	2,000.00	2,000.00
22-41-270	ELECTRICITY	30,827.54	31,131.34	32,000.00	32,000.00	32,000.00	32,000.00
22-41-272	LABORATORY TESTING	1,361.40	2,542.76	4,000.00	4,000.00	4,000.00	4,000.00
22-41-295	CONTRACT SERVICES	.00	9,287.37	50,000.00	50,000.00	50,000.00	50,000.00
Total MAT AND SERV INTAKE & TRTMNT:		49,627.77	72,259.76	123,800.00	126,800.00	126,800.00	126,800.00
<b>TRANSFERS OUT</b>							
22-41-711	BUILDING RESERVE	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
22-41-714	GENERAL INDIRECT	163,989.00	171,451.00	175,614.00	187,731.00	187,731.00	187,731.00
22-41-715	NONINSURED LOSS	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Total TRANSFERS OUT:		169,989.00	177,451.00	181,614.00	193,731.00	193,731.00	193,731.00
Total MAT AND SERV INTAKE & TRTMNT:		219,616.77	249,710.76	305,414.00	320,531.00	320,531.00	320,531.00

Account Number	Account Title	2015-16 Prior year 2 Actual	2016-17 Prior year Actual	2017-18 Current year Budget	2018-19 Future year BO Proposed	2018-19 Future year BC APPROVED	2018-19 Future year Council Adopted
<b>SEWER UTILITY FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
23-36-100	INTEREST	175.67	79.21	100.00	100.00	100.00	100.00
23-36-110	MISC RECEIPTS	14,362.06	4,290.69	6,000.00	6,000.00	6,000.00	6,000.00
23-36-200	SDC INSTALL/MAT/LABO	17,259.38	4,400.00	5,000.00	5,000.00	5,000.00	5,000.00
Total MISCELLANEOUS REVENUE:		31,797.11	8,769.90	11,100.00	11,100.00	11,100.00	11,100.00
<b>SERVICE CHARGES</b>							
23-37-200	SEWER CHARGE	433,094.08	433,262.73	415,000.00	430,000.00	430,000.00	430,000.00
Total SERVICE CHARGES:		433,094.08	433,262.73	415,000.00	430,000.00	430,000.00	430,000.00
<b>TRANSFERS IN</b>							
23-39-100	CLOSE WWTP TRANS IN	.00	200,000.00	.00	.00	.00	.00
23-39-110	CLOSE I&I FUND	.00	.00	72,757.00	.00	.00	.00
Total TRANSFERS IN:		.00	200,000.00	72,757.00	.00	.00	.00
<b>SEWER UTILITY EXPENDITURES</b>							
<b>PERSONNEL SERVICES</b>							
23-40-110	PW SUPERINTENDENT	31,643.52	32,846.72	33,300.00	33,950.00	33,950.00	33,950.00
23-40-111	PW ASST SUPER RH	52,517.15	54,734.40	55,900.00	57,000.00	57,000.00	57,000.00
23-40-113	PW OPERATOR (EP)	20,003.14	20,680.65	21,100.00	21,500.00	21,500.00	21,500.00
23-40-117	OVERTIME	152.04	798.23	1,500.00	1,500.00	1,500.00	1,500.00
23-40-118	OPERATOR 1/2 (JS)	19,170.66	19,964.92	19,800.00	20,250.00	20,250.00	20,250.00
23-40-130	PERS	20,612.17	20,835.60	28,100.00	28,100.00	28,100.00	28,100.00
23-40-131	FICA	8,750.14	9,435.27	10,400.00	10,600.00	10,600.00	10,600.00
23-40-132	WORKERS COMP	3,964.46	7,057.31	7,500.00	7,500.00	7,500.00	7,500.00
23-40-133	MEDICAL INSURANCE	37,168.95	42,137.01	44,000.00	46,000.00	46,000.00	46,000.00
23-40-134	LIFE & LTD INSURANCE	558.80	558.36	500.00	500.00	500.00	500.00
23-40-137	COMPENSATED ABSENC	1,039.00	.00	.00	.00	.00	.00
Total PERSONNEL SERVICES:		195,580.03	209,048.47	222,100.00	226,900.00	226,900.00	226,900.00
<b>MATERIALS AND SERVICES</b>							
23-40-210	PERMITTING/DUES	3,502.05	4,012.86	5,000.00	9,000.00	9,000.00	9,000.00
23-40-220	DRAINFIELD LEASE	.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00
23-40-230	TRAVEL & TRAINING	137.19	1,638.98	2,000.00	2,000.00	2,000.00	2,000.00
23-40-231	OSHA REQUIRED EXP	599.79	1,170.82	2,000.00	2,000.00	2,000.00	2,000.00
23-40-240	SUPPLIES & EQUIPMENT	2,466.47	4,134.36	7,000.00	7,000.00	7,000.00	7,000.00
23-40-250	EQUIPMENT O & M	14,863.83	3,554.14	15,000.00	15,000.00	15,000.00	15,000.00
23-40-252	SMALL TOOLS/EQUIPME	1,148.91	608.82	1,200.00	1,200.00	1,200.00	1,200.00
23-40-253	MATERIALS & FITTINGS	2,625.83	1,221.01	3,000.00	3,000.00	3,000.00	3,000.00
23-40-260	SEWER/SYSTEM CONST	13,845.34	13,330.96	10,000.00	10,000.00	10,000.00	10,000.00
23-40-261	PLANT O & M	25,817.95	37,247.36	63,000.00	63,000.00	63,000.00	63,000.00
23-40-265	BUILDING/GROUNDS O &	818.15	1,125.67	1,500.00	1,500.00	1,500.00	1,500.00
23-40-270	ELECTRICITY	56,455.30	58,670.92	55,000.00	55,000.00	55,000.00	55,000.00
23-40-272	LABORATORY TESTING	2,615.89	2,321.78	3,000.00	3,000.00	3,000.00	3,000.00
23-40-275	GARBAGE	1,029.96	2,065.44	3,000.00	3,000.00	3,000.00	3,000.00
23-40-285	FUEL	2,233.06	1,876.73	5,500.00	5,500.00	5,500.00	5,500.00
23-40-295	CONTRACT SERVICES	4,301.60	3,304.02	10,000.00	10,000.00	10,000.00	10,000.00
Total MATERIALS AND SERVICES:		132,461.32	138,383.87	188,300.00	192,300.00	192,300.00	192,300.00

Account Number	Account Title	2015-16 Prior year 2 Actual	2016-17 Prior year Actual	2017-18 Current year Budget	2018-19 Future year BO Proposed	2018-19 Future year BC APPROVED	2018-19 Future year Council Adopted
<b>CONTINGENCY &amp; RESERVES</b>							
23-40-415	CONTINGENCY	.00	.00	50,000.00	50,000.00	50,000.00	50,000.00
Total CONTINGENCY & RESERVES:		.00	.00	50,000.00	50,000.00	50,000.00	50,000.00
<b>CAPITAL OUTLAY</b>							
23-40-530	SYSTEM CONST & REPL	.00	.00	80,000.00	60,000.00	60,000.00	60,000.00
Total CAPITAL OUTLAY:		.00	.00	80,000.00	60,000.00	60,000.00	60,000.00
<b>TRANSFERS OUT</b>							
23-40-710	BUILDING RESERVE	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
23-40-715	GENERAL INDIRECT	178,985.00	187,347.00	191,190.00	204,723.00	204,723.00	204,723.00
23-40-720	NON INSURED LOSS	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Total TRANSFERS OUT:		184,985.00	193,347.00	197,190.00	210,723.00	210,723.00	210,723.00
Total SEWER UTILITY EXPENDITURES:		513,026.35	540,779.34	737,590.00	739,923.00	739,923.00	739,923.00

# 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 this budget cycle:

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

**98-Culvert Replacement Reserve Fund**

The City's current reserve funds are:

- FUND 64: Water Reserve
- FUND 72: Visitor Center Building Reserve
- FUND 73: Nuisance Abatement Reserve
- FUND 74: Sewer Reserve
- FUND 91: Fleet Replacement Reserve
- FUND 92: Noninsured Losses/Unemployment Reserve
- FUND 93: Building Reserve
- FUND 94: Fire Truck Levy Reserve
- FUND 95: Parks Reserve
- FUND 96: General Fund Reserve
- FUND 97: Water Deposits Reserve
- FUND 98: Culvert Replacement Reserve

A copy of Resolution R1718-20 (affirming and adopting reserve funds) follows:

**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*

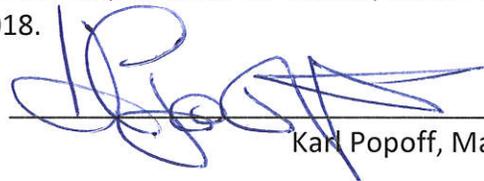
**98-Culvert Replacement Reserve Fund**

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

Account Number	Account Title	2015-16 Prior year 2 Actual	2016-17 Prior year Actual	2017-18 Current year Budget	2018-19 Future year BO Proposed	2018-19 Future year BC APPROVED	2018-19 Future year Council Adopted
<b>WATER RESERVE FUND</b>							
<b>CHARGES AND FEES</b>							
64-32-200	RESERVE CHARGE	33,031.93	55,640.58	55,000.00	60,000.00	60,000.00	60,000.00
Total CHARGES AND FEES:		33,031.93	55,640.58	55,000.00	60,000.00	60,000.00	60,000.00
<b>MISCELLANEOUS REVENUE</b>							
64-36-100	INTEREST	4,259.73	7.04	50.00	50.00	50.00	50.00
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
64-36-130	HWY 101 LOAN INTERES	.00	.00	.00	2,934.00	2,934.00	2,934.00
Total MISCELLANEOUS REVENUE:		18,095.73	18,061.04	18,104.00	18,104.00	18,104.00	18,104.00
<b>EXPENDITURES &amp; REQUIREMENTS</b>							
<b>DEBT SERVICES</b>							
64-40-620	IFA INTAKE LOAN	.00	.00	.00	19,000.00	19,000.00	19,000.00
Total DEBT SERVICES:		.00	.00	.00	19,000.00	19,000.00	19,000.00
<b>TRANSFERS OUT</b>							
64-40-710	GEN INDIRECT	.00	.00	.00	5,180.00	5,180.00	5,180.00
64-40-720	TO WATER UTILITY	150,000.00	.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	45,180.00
Total EXPENDITURES & REQUIREMENTS:		150,000.00	.00	40,000.00	64,180.00	64,180.00	64,180.00

Account Number	Account Title	2015-16 Prior year 2 Actual	2016-17 Prior year Actual	2017-18 Current year Budget	2018-19 Future year BO Proposed	2018-19 Future year BC APPROVED	2018-19 Future year Council Adopted
<b>VISITOR CENTER BLDG RESERVE</b>							
<b>REVENUE TRANSFERS</b>							
72-38-100	TRANS IN BLDG RESERV	.00	5,000.00	13,000.00	.00	.00	.00
72-38-110	TRANS IN PROMO	.00	.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
<b>EXPENDITURES &amp; REQUIREMENTS</b>							
<b>MATERIALS AND SERVICES</b>							
72-40-240	BUILDING EXPENDITURE	.00	.00	1,000.00	9,000.00	9,000.00	9,000.00
Total MATERIALS AND SERVICES:		.00	.00	1,000.00	9,000.00	9,000.00	9,000.00
<b>EXPENDITURE RESERVE</b>							
72-40-315	EXPENDITURE RESERVE	.00	.00	14,000.00	14,000.00	14,000.00	14,000.00
Total EXPENDITURE RESERVE:		.00	.00	14,000.00	14,000.00	14,000.00	14,000.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	15,000.00	23,000.00	23,000.00	23,000.00

Account Number	Account Title	2015-16 Prior year 2 Actual	2016-17 Prior year Actual	2017-18 Current year Budget	2018-19 Future year BO Proposed	2018-19 Future year BC APPROVED	2018-19 Future year Council Adopted
<b>NUISANCE ABATE RESERVE</b>							
<b>MISCELLANEOUS REVENUE</b>							
73-36-120	ABATEMENT RECOVERY	.00	14,863.13	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		.00	14,863.13	.00	.00	.00	.00
<b>TRANSFERS IN</b>							
73-39-100	TRANSFER IN GEN FUND	.00	7,420.00	1,000.00	1,000.00	1,000.00	1,000.00
Total TRANSFERS IN:		.00	7,420.00	1,000.00	1,000.00	1,000.00	1,000.00
<b>EXPENDITURES &amp; REQUIREMENTS</b>							
<b>MATERIALS AND SERVICES</b>							
73-40-240	ABATEMENT COSTS	.00	.00	2,420.00	5,000.00	5,000.00	5,000.00
Total MATERIALS AND SERVICES:		.00	.00	2,420.00	5,000.00	5,000.00	5,000.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	2,420.00	5,000.00	5,000.00	5,000.00

Account Number	Account Title	2015-16 Prior year 2 Actual	2016-17 Prior year Actual	2017-18 Current year Budget	2018-19 Future year BO Proposed	2018-19 Future year BC APPROVED	2018-19 Future year Council Adopted
<b>SEWER RESERVE FUND</b>							
<b>CHARGES AND FEES</b>							
74-32-150	RESERVE CHARGE	32,673.68	33,023.49	30,000.00	30,000.00	30,000.00	30,000.00
74-32-155	STP DEBT CHARGE	393,360.79	394,004.39	375,000.00	375,000.00	375,000.00	375,000.00
Total CHARGES AND FEES:		426,034.47	427,027.88	405,000.00	405,000.00	405,000.00	405,000.00
<b>MISCELLANEOUS REVENUE</b>							
74-36-100	INTEREST	14,013.80	171.56	400.00	400.00	400.00	400.00
74-36-115	IFUND LOAN INTEREST	.00	.00	.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	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
74-36-140	FIRE SCBA LOAN	.00	12,165.62	12,165.62	10,782.00	10,782.00	10,782.00
74-36-150	PROMO LOAN	.00	.00	.00	25,240.00	25,240.00	25,240.00
Total MISCELLANEOUS REVENUE:		83,657.80	95,497.18	95,725.62	126,875.00	126,875.00	126,875.00
<b>TRANSFERS IN</b>							
74-39-110	CLOSING WWTP TRANSF	.00	619,427.81	.00	.00	.00	.00
Total TRANSFERS IN:		.00	619,427.81	.00	.00	.00	.00
<b>EXPENDITURES &amp; REQUIREMENTS</b>							
<b>MATERIALS AND SERVICES</b>							
74-40-200	FOG GRANTS/LOANS	.00	.00	150,000.00	20,000.00	20,000.00	20,000.00
Total MATERIALS AND SERVICES:		.00	.00	150,000.00	20,000.00	20,000.00	20,000.00
<b>EXPENDITURE RESERVE</b>							
74-40-315	EXPENDITURE RESERVE	.00	.00	800,000.00	800,000.00	800,000.00	800,000.00
Total EXPENDITURE RESERVE:		.00	.00	800,000.00	800,000.00	800,000.00	800,000.00
<b>DEBT SERVICES</b>							
74-40-620	Y09001 LOAN PAYMENTS	73,242.28	73,242.28	75,000.00	75,000.00	75,000.00	75,000.00
74-40-630	USDA 92-08 LOAN	162,204.00	162,204.00	163,000.00	163,000.00	163,000.00	163,000.00
74-40-640	R37813 LOAN	261,563.00	271,875.00	263,000.00	263,000.00	263,000.00	263,000.00
Total DEBT SERVICES:		497,009.28	507,321.28	501,000.00	501,000.00	501,000.00	501,000.00
<b>TRANSFERS OUT</b>							
74-40-710	GEN INDIRECT	.00	122,000.00	.00	9,111.00	9,111.00	9,111.00
74-40-730	TRANS OUT STREETS	.00	.00	110,000.00	.00	.00	.00
Total TRANSFERS OUT:		.00	122,000.00	110,000.00	9,111.00	9,111.00	9,111.00
Total EXPENDITURES & REQUIREMENTS:		497,009.28	629,321.28	1,561,000.00	1,330,111.00	1,330,111.00	1,330,111.00

Account Number	Account Title	2015-16 Prior year 2 Actual	2016-17 Prior year Actual	2017-18 Current year Budget	2018-19 Future year BO Proposed	2018-19 Future year BC APPROVED	2018-19 Future year Council Adopted
<b>FLEET REPLACEMENT FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
91-36-100	INTEREST	5.78	1.39	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		5.78	1.39	.00	.00	.00	.00
<b>TRANSFERS IN</b>							
91-39-110	ST REVENUE SHARING	30,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Total TRANSFERS IN:		30,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
<b>EXPENDITURES &amp; REQUIREMENTS</b>							
<b>MATERIALS AND SERVICES</b>							
91-40-290	VEHICLE PURCHASE	36,602.18	33,721.76	30,000.00	20,000.00	20,000.00	20,000.00
Total MATERIALS AND SERVICES:		36,602.18	33,721.76	30,000.00	20,000.00	20,000.00	20,000.00
Total EXPENDITURES & REQUIREMENTS:		36,602.18	33,721.76	30,000.00	20,000.00	20,000.00	20,000.00

Account Number	Account Title	2015-16 Prior year 2 Actual	2016-17 Prior year Actual	2017-18 Current year Budget	2018-19 Future year BO Proposed	2018-19 Future year BC APPROVED	2018-19 Future year Council Adopted
<b>NONINSURED LOSS/UNEMPLOYMENT</b>							
<b>MISCELLANEOUS REVENUE</b>							
92-36-100	INTEREST	51.77	25.60	25.00	25.00	25.00	25.00
Total MISCELLANEOUS REVENUE:		51.77	25.60	25.00	25.00	25.00	25.00
<b>TRANSFERS IN</b>							
92-39-100	GENERAL FUND	5,000.00	.00	.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
92-39-130	SEWER FUND	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Total TRANSFERS IN:		11,000.00	6,000.00	6,000.00	9,000.00	9,000.00	9,000.00
<b>EXPENDITURES &amp; REQUIREMENTS</b>							
<b>MATERIALS AND SERVICES</b>							
92-40-290	UNEMPLOYMENT BILLIN	7,670.00	.00	4,000.00	4,000.00	4,000.00	4,000.00
92-40-297	NONINSURED LOSSES	1,058.00	.00	3,500.00	3,500.00	3,500.00	3,500.00
Total MATERIALS AND SERVICES:		8,728.00	.00	7,500.00	7,500.00	7,500.00	7,500.00
<b>EXPENDITURE RESERVE</b>							
92-40-315	EXPENDITURE RESERVE	.00	.00	100,000.00	100,000.00	100,000.00	100,000.00
Total EXPENDITURE RESERVE:		.00	.00	100,000.00	100,000.00	100,000.00	100,000.00
Total EXPENDITURES & REQUIREMENTS:		8,728.00	.00	107,500.00	107,500.00	107,500.00	107,500.00

Account Number	Account Title	2015-16 Prior year 2 Actual	2016-17 Prior year Actual	2017-18 Current year Budget	2018-19 Future year BO Proposed	2018-19 Future year BC APPROVED	2018-19 Future year Council Adopted
<b>BUILDING RESERVE FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
93-36-100	INTEREST	4,290.73	6.42	100.00	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
Total MISCELLANEOUS REVENUE:		18,127.73	18,060.42	18,154.00	18,154.00	18,154.00	18,154.00
<b>TRANSFERS IN CITY HALL</b>							
93-39-100	GENERAL FUND	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
93-39-130	WATER FUND	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
93-39-140	SEWER FUND	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Total TRANSFERS IN CITY HALL:		11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00
<b>EXPENDITURES &amp; REQUIREMENTS</b>							
<b>MATERIALS AND SERVICES</b>							
93-40-240	BUILDING EXPENDITURE	220,154.61	16,422.74	27,500.00	27,500.00	27,500.00	27,500.00
Total MATERIALS AND SERVICES:		220,154.61	16,422.74	27,500.00	27,500.00	27,500.00	27,500.00
<b>EXPENDITURE RESERVE</b>							
93-40-315	EXPENDITURE RESERVE	.00	.00	50,000.00	50,000.00	50,000.00	50,000.00
Total EXPENDITURE RESERVE:		.00	.00	50,000.00	50,000.00	50,000.00	50,000.00
<b>TRANSFERS OUT</b>							
93-40-730	TRANS OUT TO VC BLDG	.00	5,000.00	13,000.00	.00	.00	.00
Total TRANSFERS OUT:		.00	5,000.00	13,000.00	.00	.00	.00
Total EXPENDITURES & REQUIREMENTS:		220,154.61	21,422.74	90,500.00	77,500.00	77,500.00	77,500.00

Account Number	Account Title	2015-16 Prior year 2 Actual	2016-17 Prior year Actual	2017-18 Current year Budget	2018-19 Future year BO Proposed	2018-19 Future year BC APPROVED	2018-19 Future year Council Adopted
<b>FIRE TRUCK LEVY RESERVE</b>							
<b>LOCAL OPTION TAX LEVY</b>							
94-31-110	PRIOR YR TAXES	220.53	1,063.25	700.00	700.00	700.00	700.00
94-31-130	FIRE TRUCK LEVY	56,148.67	56,055.99	60,000.00	60,000.00	60,000.00	60,000.00
Total LOCAL OPTION TAX LEVY:		56,369.20	57,119.24	60,700.00	60,700.00	60,700.00	60,700.00
<b>MISCELLANEOUS REVENUE</b>							
94-36-100	INTEREST	11.21	12.79	.00	.00	.00	.00
94-36-120	GBW FIRE DISTRICT	71,500.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		71,511.21	12.79	.00	.00	.00	.00
<b>EXPENDITURES &amp; REQUIREMENTS</b>							
<b>EXPENDITURE RESERVE</b>							
94-40-315	EXPENDITURE RESERVE	.00	.00	5,000.00	5,000.00	5,000.00	5,000.00
Total EXPENDITURE RESERVE:		.00	.00	5,000.00	5,000.00	5,000.00	5,000.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	5,000.00	5,000.00	5,000.00	5,000.00

Account Number	Account Title	2015-16 Prior year 2 Actual	2016-17 Prior year Actual	2017-18 Current year Budget	2018-19 Future year BO Proposed	2018-19 Future year BC APPROVED	2018-19 Future year Council Adopted
<b>PARKS RESERVE FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
95-36-100	INTEREST	27.82	14.14	5.00	5.00	5.00	5.00
Total MISCELLANEOUS REVENUE:		27.82	14.14	5.00	5.00	5.00	5.00
<b>TRANSFERS IN</b>							
95-39-100	GENERAL FUND	5,000.00	5,000.00	.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
<b>EXPENDITURES &amp; REQUIREMENTS</b>							
<b>EXPENDITURE RESERVE</b>							
95-40-315	EXPENDITURE RESERVE	.00	.00	5,000.00	5,000.00	5,000.00	5,000.00
Total EXPENDITURE RESERVE:		.00	.00	5,000.00	5,000.00	5,000.00	5,000.00
<b>TRANSFERS OUT</b>							
95-40-710	TRANS OUT TO GF PARK	.00	.00	55,000.00	.00	.00	.00
Total TRANSFERS OUT:		.00	.00	55,000.00	.00	.00	.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	60,000.00	5,000.00	5,000.00	5,000.00

Account Number	Account Title	2015-16 Prior year 2 Actual	2016-17 Prior year Actual	2017-18 Current year Budget	2018-19 Future year BO Proposed	2018-19 Future year BC APPROVED	2018-19 Future year Council Adopted
<b>GENERAL FUND RESERVE</b>							
<b>MISCELLANEOUS REVENUE</b>							
96-36-100	INTEREST	15.62	8.48	5.00	5.00	5.00	5.00
Total MISCELLANEOUS REVENUE:		15.62	8.48	5.00	5.00	5.00	5.00
<b>TRANSFERS IN</b>							
96-39-100	GENERAL FUND	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
Total TRANSFERS IN:		6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
<b>EXPENDITURES &amp; REQUIREMENTS</b>							
<b>EXPENDITURE RESERVE</b>							
96-40-315	EXPENDITURE RESERVE	.00	.00	39,000.00	39,000.00	39,000.00	39,000.00
Total EXPENDITURE RESERVE:		.00	.00	39,000.00	39,000.00	39,000.00	39,000.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	39,000.00	39,000.00	39,000.00	39,000.00

Account Number	Account Title	2015-16 Prior year 2 Actual	2016-17 Prior year Actual	2017-18 Current year Budget	2018-19 Future year BO Proposed	2018-19 Future year BC APPROVED	2018-19 Future year Council Adopted
<b>WATER DEPOSITS RESERVE</b>							
<b>MISCELLANEOUS REVENUE</b>							
97-36-100	INTEREST	103.21	47.10	40.00	40.00	40.00	40.00
97-36-110	DEPOSITS RECEIVED	24,265.00	26,260.00	15,000.00	15,000.00	15,000.00	15,000.00
Total MISCELLANEOUS REVENUE:		24,368.21	26,307.10	15,040.00	15,040.00	15,040.00	15,040.00
<b>TRANSFERS IN</b>							
97-39-120	TRANSFER IN FROM WA	11,667.87-	.00	.00	.00	.00	.00
Total TRANSFERS IN:		11,667.87-	.00	.00	.00	.00	.00
<b>EXPENDITURES &amp; REQUIREMENTS</b>							
<b>MATERIALS AND SERVICES</b>							
97-40-290	DEPOSITS REFUNDED	26,520.15	14,767.98	10,000.00	10,000.00	10,000.00	10,000.00
Total MATERIALS AND SERVICES:		26,520.15	14,767.98	10,000.00	10,000.00	10,000.00	10,000.00
<b>EXPENDITURE RESERVE</b>							
97-40-315	EXPENDITURE RESERVE	.00	.00	200,000.00	200,000.00	200,000.00	200,000.00
Total EXPENDITURE RESERVE:		.00	.00	200,000.00	200,000.00	200,000.00	200,000.00
Total EXPENDITURES & REQUIREMENTS:		26,520.15	14,767.98	210,000.00	210,000.00	210,000.00	210,000.00

Account Number	Account Title	2015-16 Prior year 2 Actual	2016-17 Prior year Actual	2017-18 Current year Budget	2018-19 Future year BO Proposed	2018-19 Future year BC APPROVED	2018-19 Future year Council Adopted
<b>CULVERT REPLACEMENT RESERVE</b>							
<b>MISCELLANEOUS REVENUE</b>							
98-36-100	INTEREST	18.64	10.42	5.00	5.00	5.00	5.00
98-36-120	TRANS FROM STREETS	10,000.00	10,000.00	.00	5,000.00	5,000.00	5,000.00
Total MISCELLANEOUS REVENUE:		10,018.64	10,010.42	5.00	5,005.00	5,005.00	5,005.00
<b>EXPENDITURES &amp; REQUIREMENTS</b>							
<b>EXPENDITURE RESERVE</b>							
98-40-315	EXPENDITURE RESERVE	.00	.00	10,000.00	10,000.00	10,000.00	10,000.00
Total EXPENDITURE RESERVE:		.00	.00	10,000.00	10,000.00	10,000.00	10,000.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	10,000.00	10,000.00	10,000.00	10,000.00