City of Gervais

2023-2024

Proposed Budget

Budget Committee Members

City Council

Annie Gilland, Mayor
Micky Wagner, Council President
John Harvey, Councilor
Michael Gregory, Councilor
Baltazar Gonzalez, Councilor
Pamela Foreman, Councilor

Citizen Members

Christopher Bartch
Laura Cliffton
Andrea Barrera
Angie Peters
Connie Barrera
Susan Smith

City of Gervais
PO Box 329
Gervais, OR 97026
(503) 792-4900
www.gervaisoregon.org

Budget Officer
Susie Marston, City Manager

CITY OF GERVAIS

592 Fourth Street/PO Box 329, Gervais, Oregon 97026-0329
503-792-4900 Administration Office; 503-792-3791 Fax
Text Tel. (TTY) 1-800-735-2900 Spanish (TTY/V) 1-800-735-3896

Fiscal Year 2023-2024 Budget Message
City of Gervais, Oregon
May, 2023

Honorable Mayor Annie Gilland
Members of the Gervais City Council
Citizen Budget Committee Members
Citizens of the City of Gervais

INTRODUCTION

The budget submitted herein is the proposed budget for the fiscal year beginning on July 1, 2023 and ending June 30, 2024. It reflects the anticipated revenues and expenditures necessary to operate the City of Gervais and will serve as the city's financial plan for Fiscal Year 2023-2024. This budget is balanced and is prepared to satisfy the requirements of Oregon Budget Law and Local Government Accounting Standards and also to accomplish objectives of Council Goals.

The total proposed budget for fiscal year 2023-2024 is $8,580,880, which is an increase of 4% of the adopted budget for 2023-24.

What follows in this budget document is a cover page for each of the funds that explains the purpose, revenue sources and expenditures of each fund. This budget message highlights what to expect during fiscal year 2023-2024.

PROPERTY TAX

The City's permanent property tax rate is $8.0853 per each $1,000 of assessed valuation. Property tax revenue is the largest source of revenue for the General Fund and is expected to generate at least $1 million in FY 2023-2024. This is approximately a 10% increase over what was budgeted for in 2023. Over the last two fiscal years, the City has seen an approximate 23% growth in its property tax revenue, and this is largely due to the recent development of the Ivy Woods Subdivision. Construction of this subdivision took place over FY 2021-22 and FY 2022-23, and where 31 new homes were on the tax roll last year and the rest are on for this year. Looking ahead, the City can expect more growth next year in its property tax revenue because development of a 36 unit multi-family project, consisting of apartment buildings with 28 units and two 4-plexes, is currently in progress and expected to be completed by the fall of 2023.

Consistent with past practice, this budget is a conservative indicator of what to expect, and the City normally generates more property tax revenue than what has been budgeted.

PERSONNEL SERVICES

Payroll costs consistently remain the largest portion of the City's operating budget. Employees of the City of Gervais continue to be its most valuable resource to deliver the services the community needs and has come to expect. Morale is good and there is an abundance of harmony among staff members.

Proposed in this budget is 5.7% COLA for all non-represented positions. Consistent with past practice, the City used the CPI-U Pacific Class Size B/C for February of the current year to determine the COLA. Given the inflationary times we are in, this COLA and the 7.4% proposed for last year (adopted 5%) are higher than usual, but it seems that the numbers are on their way down and likely won't remain high into next year.

Police Officers are part of the Gervais Police Association (GPA) Collective Bargaining Agreement (CBA), which is currently under negotiation. The current CBA expires June 30, 2023, and is anticipated to renew soon with a new expiration of June 30, 2026.

Also reflected in this budget are increases of 4% for both health insurance premiums and PERS. PERS rates are slated to increase July 1, 2023 and will remain in effect through June 30, 2025. PERS rates change in every odd-numbered year. Overall, the budgeted personnel costs for FY 23-24 are 9% higher than last year.

In December, 2020, the City and Gervais School District entered into an agreement and financial arrangement to provide a Student Success Officer in the schools. Up until FY 2023-24, costs associated with providing an officer in the schools have been covered in combination with funds from a COPS Grant awarded to the City ($125,000) and cost sharing from the School District each year of $87,265. The funds from the COPS grant will run out mid-year in FY 2023-24, but the School District will continue to pay their share through FY 24-25. This is the first year of the agreement that the City will be paying a share not supported by grant funds. In accordance with the agreement, the City's share is $12,720 and will be the same for FY 24-25.

DEBT

There are four loans the City continues to pay on, which are summarized below. In 2015, the City authorized an interfund loan from the Wastewater Fund to the Water Fund to help with the cost of refurbishing an existing water reservoir. That loan will be paid off in the upcoming fiscal year.

Lender	System	Annual Payment	Paid off in…
USDA	Water Plant	$19,996	FY 2025-26
Business Oregon	Wastewater Plant	$60,000	FY 2030-31
Business Oregon IFA	New water reservoir	$15,600	FY 2037-38
Interfund (WW)	Water tank refurbish	$22,609	FY 2023-24

EXPENDITURES

For the most part, expenditures throughout the budget are consistent with last year. As a result of the American Rescue Plan Act signed into law in March, 2021, the City has received $613,480 that can be used under certain categories. Staff has identified appropriate uses of these funds and will propose using them on necessary wastewater upgrades, with the balance going to purchase police safety equipment. This spending meets the criteria of ARPA fund expenditures.

Below is a listing of additional significant expenditures that are included in this budget:

FUND	PROJECT	ESTIMATED COST
General	Replace council audio recorder	$ 650
General	Purchase AED's for C/H lobby	2000
General	Update Public Works Construction Standards	10,000
General/Sewer	Gopher exterminator	10,000
ARPA	Police equipment and wastewater upgrades	645,325
Streets	Identify street improvement project to apply for ODOT SCA Grant.	360,000
Water/WW/Storm SDC	Vac-trailer	70,000
Wastewater	Inflow/Infiltration leak repairs	35,000
Wastewater	Repair discharge building	15,000
Storm	Storm drain improvements west of RR tracks	30,000
Capital Reserve	Reseal back parking lot of City Hall	3,500
Capital Reserve	Paint the back of City Hall	5,000

CONCLUSION

The City of Gervais is in sound financial condition and is able to sustain ongoing operations with the current level of financial resources. The budget is always prepared in a conservative fashion, where we normally collect more revenues than anticipated and spend less than we budget. I believe this is a healthy approach to budgeting in order to ensure sustainability in fund balances.

This budget was prepared in a thoughtful and conservative manner with the help of Chief Mark Chase and Public Works Superintendent Kyle Jentzsch. It is truly my pleasure to prepare and present the budget that we feel is consistent with council goals and meets the needs of the Gervais community. It is my recommendation that the Budget Committee approve the budget as presented for Fiscal Year 2023-2024.

Respectfully submitted,

Susie Marston

Susie Marston
City Manager

City of Gervais

Fiscal Year 2023-2024 Budget Calendar

05/05/2023	Send Notice of Budget Committee Meeting to paper
05/10/2022	Publish Notice of Budget Committee Meeting
05/11/2023	Post on website Notice of Budget Committee meeting (Must be posted at least 10 days before the first budget meeting)
05/11/2023	Deliver Proposed Budget to Budget Committee and Department heads.
05/18/2023	Budget Committee Meeting
05/19/2023	Send budget summaries and Notice of Budget Hearing to newspaper
05/25/2023	Publish Notice of Budget Hearing before the City Council. (Not less than 5 days nor more than 30 days before the meeting). Publish budget summaries (LB-1) and all other required State of Oregon Department of Revenue forms.
06/01/2023	Budget Hearing before City Council for adoption of appropriations, tax rate, bonded debt levy and acceptance of State Revenue Sharing.
07/01/2023	Submit Notice of Property Tax Levy to Marion County Assessor (LB-50)

CITY OF GERVAIS
BUDGET SUMMARY
FISCAL YEAR 2023-2024

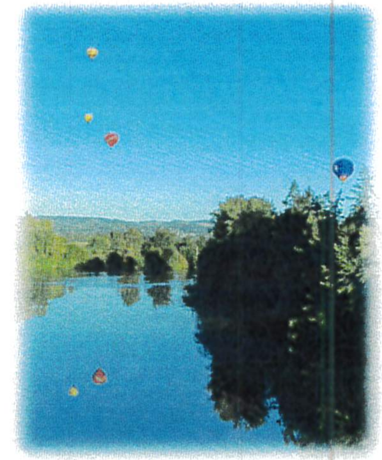
	General Fund	State Tax Street Fund	Water Fund	Wastewater Fund	Storm Drain Fund	Reserve Funds	Special Revenue Funds	SDC Funds	Debt Service Funds	Total
Beginning Fund Balance	184,669	474,740	352,620	575,491	34,556	176,290	729,483	1,812,349	88,868	4,429,066
Property Taxes	1,057,038	-	-	-	-	-	-	-	-	1,057,038
Fees, Licenses, Permits, Assessments, Fines & Charges	116,250	41,000	411,079	418,293	67,939	500	12,800	68,384	-	1,136,245
Intergovernmental Grants, Allocations and Donations	192,465	490,000	-	1,000,000	-	-	15,000	-	-	1,697,465
Revenue from Bonds or Other Debts	-	-	-	22,497	-	15,599	-	-	-	38,096
All Other Revenues	16,400	10,000	7,350	3,050	540	3,360	18,490	35,250	1,030	95,470
Transfers In	-	-	-	-	-	40,500	5,000	-	82,000	127,500
Total Resources	1,566,822	1,015,740	771,049	2,019,331	103,035	236,249	780,773	1,915,983	171,898	8,580,880
Personnel Services	1,079,376	188,143	191,166	191,167	58,125	-	-	-	-	1,707,977
Materials & Services	392,076	109,323	132,419	191,039	5,548	-	23,793	-	-	854,198
Capital Outlay	20,300	321,000	227,000	1,038,000	30,000	236,249	750,964	1,915,983	-	4,539,496
Debt Service	-	-	38,097	-	-	-	-	-	83,100	121,197
Total Expenditures	1,491,752	618,466	588,682	1,420,206	93,673	236,249	774,757	1,915,983	83,100	7,222,868
Transfers Out	22,500	1,000	38,500	65,500	-	-	-	-	-	127,500
Contingency	-	50,000	15,000	15,000	-	-	-	-	-	80,000
Reserves	-	-	-	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	52,570	346,274	128,867	518,625	9,362	-	6,016	-	88,798	1,150,512
Total Other Uses	75,070	397,274	182,367	599,125	9,362	-	6,016	-	88,798	1,358,012
Total Expenditures & Other Uses	1,566,822	1,015,740	771,049	2,019,331	103,035	236,249	780,773	1,915,983	171,898	8,580,880

General Fund

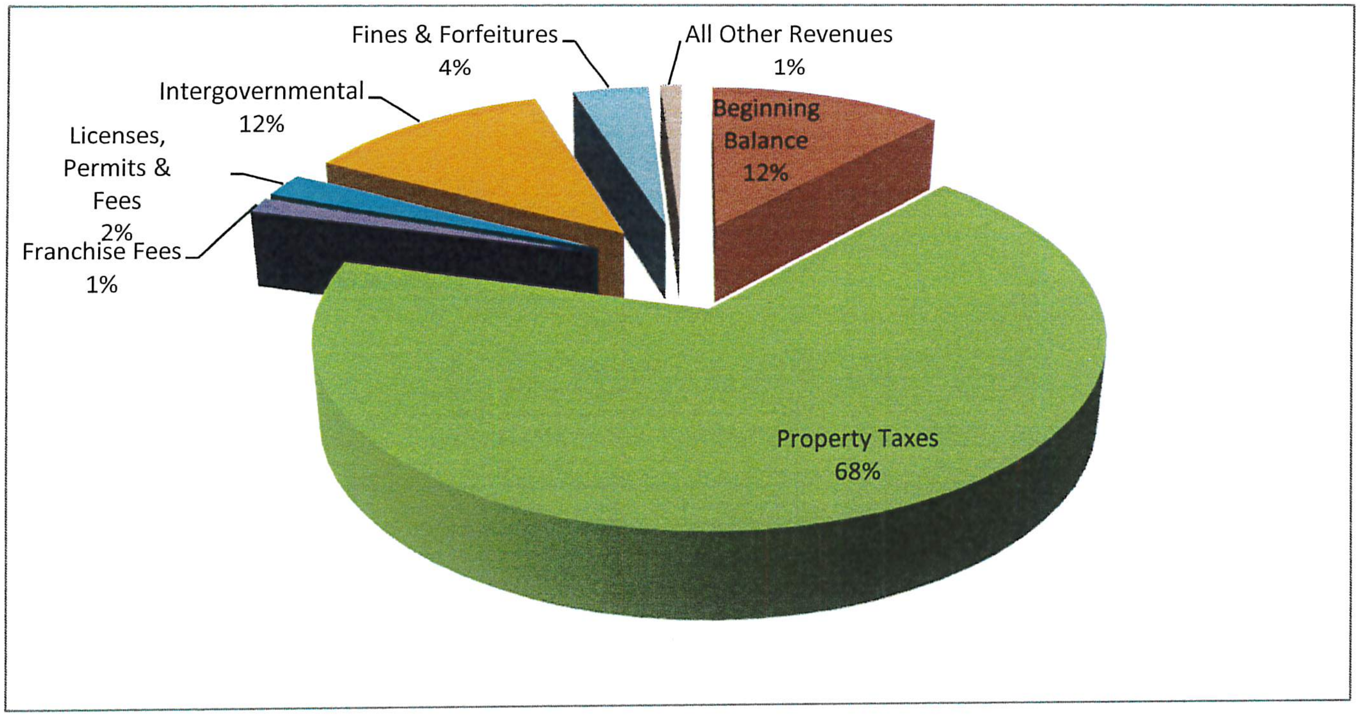
The General Fund accounts for the financial operations of the City not accounted for in any other fund. Principal sources of revenues are property taxes, licenses and permits, franchise fees and state shared revenues. Primary expenditures are for general administration of city operations including the police department, streets and parks maintenance, and municipal court.

Resources…
While not as significant as last year, the estimated increase in property tax is expected to be 10%, or approximately $102,000. This can still be attributed to the new home construction in Ivy Woods Subdivision. At the time of this estimate, the remaining 30 homes are on the tax roll. With the addition of a diversion option to our municipal court process, the City's court revenues have increased significantly over past years. This has been a popular option for people, as it provides incentive to clear their traffic violation from their driving record. Our police department continues to be engaged with Gervais School District. In 2020, The City and the School District entered into a cost sharing agreement for the purpose of providing a Student Success Officer (aka School Resource Officer) for the School District from 2020-2026. The City received a COPS Grant, which helps to offset the City's share of personnel costs of this position for the first three years of the agreement.

Expenditures…
The COLA proposed for this year is 5.7%, which is built into this budget. Consistent with years' past, we use the CPI index where it measures in February of the current year. With the inflationary period that we are in, the City settled for a 5% COLA last year. It seems the CPI is trending downward, thus providing some relief looking forward. The City's medical insurance expense is expected to increase an average of 4%. The PERS rates will increase by an average of 4% on July, 2023 and will remain the same through June 30, 2025.

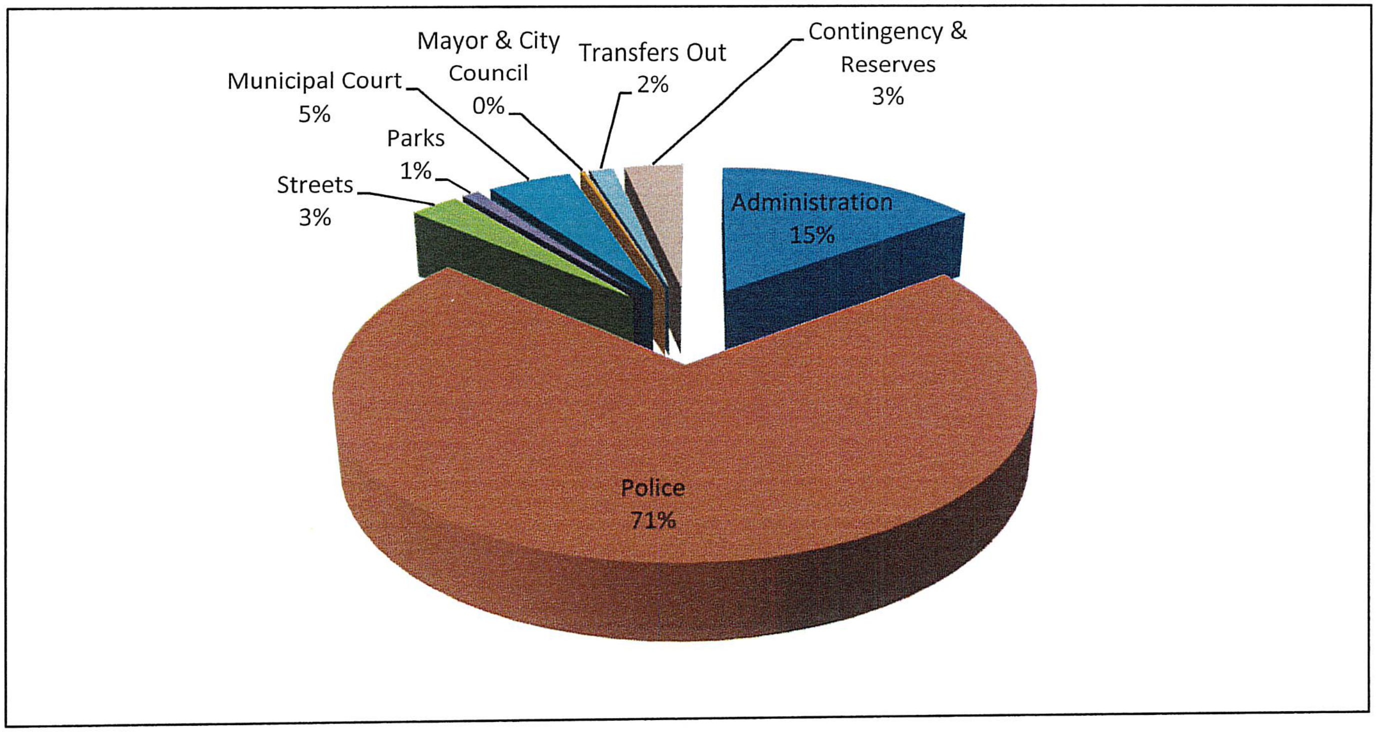


General Fund Revenues



Source	Amount
Beginning Balance	$ 184,669
Property Taxes	1,057,038
Franchise Fees	22,000
Licenses, Permits & Fees	34,250
Intergovernmental	192,465
Fines & Forfeitures	60,000
All Other Revenues	16,400
Total	$ 1,566,822

General Fund Expenditures



Use	Amount
Administration	$ 236,154
Police	1,116,797
Streets	43,640
Parks	15,848
Municipal Court	74,938
Mayor & City Council	4,373
Transfers Out	22,500
Contingency & Reserves	52,570
Total	$ 1,566,822

RESOURCES

General Fund

CITY OF GERVAIS

	HISTORICAL DATA					Budget for Next Year 2023-2024			
	Actual								
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct No.	RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					Beginning Fund Balance				
1	37,196	255,147	245,766	100-4900	Available cash on hand (cash basis), or	184,669			1
2					**General Gov't and Tax Revenue**				2
3	1,348	1,274	1,000	100-4000	Interest	6,400			3
4	13,076	2,877	20,666	100-4001	Previously levied taxes estimated to be received	23,135			4
5	41,440	41,720	42,850	100-4006	State Revenue Sharing	42,850			5
6	20,162	20,826	20,000	100-4007	Franchise Fees	22,000			6
7					**Fees for Services**				7
8	64,238	4,951	5,000	100-4108	Recovered Expenditures	5,000			8
9	4,318	4,420	5,000	100-4110	Miscellaneous	5,000			9
10	162,266	87,265	87,265	100-4406	Contract Police Services	87,265			10
11	17,651	28,077	25,000	100-4120	Administrative Court Fees	25,000			11
12					**Fines & Forfeitures**				12
13	71,354	54,529	60,000	100-4200	Fines & Forfeitures	60,000			13
14	-	-	-	100-4201	Penalties	-			14
15	45	180	-	100-4202	Offense Surcharge	-			15
16					**Licenses & Permits**				16
17	1,468	9,512	7,500	100-4300	Building Permits and Licensing	7,500			17
18	(833)	1,416	1,250	100-4301	Land Use Fees	1,250			18
19	314	1,292	500	100-4302	School Excise Tax Admin Fee	500			19
20					**Intergovernmental Subventions**				20
21	163,588	15,679	35,000	100-4401	Grants	5,000			21
22	50,953	48,883	51,000	100-4403	Liquor Tax	51,000			22
23	2,501	2,236	3,000	100-4404	Cigarette Tax	3,000			23
24	8,268	2,515	3,350	100-4405	Marijuana Tax	3,350			24
25									25
26	659,353	582,801	614,147		**Total Resources, except taxes to be levied**	532,919	-	-	26
27			933,919	100-4002	Taxes Estimated to be Received	1,033,903			27
28	813,771	839,863		100-4002	Taxes Collected in Year Levied				28
29	1,473,124	1,422,664	1,548,066		**TOTAL RESOURCES**	1,566,822	-	-	29

REQUIREMENTS

General Fund
General Government
(Administrative Department)

CITY OF GERVAIS

	HISTORICAL DATA					Budget for Next Year 2023-2024			
	Actual				EXPENDITURE DESCRIPTION				
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct No.		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
					Personnel SERVICES				
1	24,361	20,395	21,440	100-510-1100	City Manager	27,695			1
2	2,475	7,131	8,100	100-510-1101	Clerk	9,404			2
3	16,242	12,337	14,021	100-510-1102	City Recorder	16,093			3
4	3,506	3,212	3,601	Multiple accounts	Payroll Tax Expense	4,228			4
5	6,725	7,712	7,811	100-510-1300	Medical/Dental Insurance	12,987			5
6	5,128	5,514	3,171	100-510-1400	PERS	11,847			6
7	58,437	56,301	58,144		**TOTAL PERSONNEL SERVICES**	82,254	-	-	7
8	**1.41**		**0.55**		**Total Full-Time Equivalent (FTE)**	**0.65**			8
9					**MATERIALS & SERVICES**				9
10	1,863	1,105	1,500	100-510-2201	Maintenance/Repair	1,500			10
11	2,868	4,130	17,590	100-510-2205	Software Maintenance	17,590			11
12	5,581	7,340	6,315	100-510-2300	Dues, Memberships, Subscriptions	6,500			12
13	9,803	6,850	17,724	100-510-2302	Insurance	20,560			13
14	54,750	3,353	5,000	100-510-2304	Recovered Expenditures	5,000			14
15	370	6,238	4,000	100-510-2306	Training/Conference	4,000			15
16	1,025	797	750	100-510-2310	Advertising	750			16
17	15,627	16,870	17,500	100-510-2314	Utilities	17,500			17
18	34,315	64,986	60,000	100-510-2316	Professional Services	60,000			18
19	7,829	7,485	7,500	100-510-2403	Supplies	7,500			19
20	1,848	2,103	2,000	100-510-2404	Bank Charges	2,000			20
21	2,463	2,967	3,000	100-510-2405	Lease payments (copy machine)	3,000			21
22	(2,570)	448	500	100-510-2499	Miscellaneous	500			22
23	135,772	124,672	143,379		**TOTAL MATERIALS & SERVICES**	146,400	-	-	23
24									24
25					**CAPITAL OUTLAY**				25
26	1,678	405	2,500	100-510-5205	Building Improvements/Repair	2,500			26
27	196	-	35,000	100-510-5331	Equipment/Furniture Acquisition	2,500			27
28	3,452	2,041	2,000	100-510-5332	Electronic Equipment	2,500			28
29	5,326	2,446	39,500		**TOTAL CAPITAL OUTLAY**	7,500	-	-	29
30									30
31									31
32	199,534	183,419	241,023		**TOTAL**	236,154	-	-	32

REQUIREMENTS

General Fund
Police Department

CITY OF GERVAIS

	HISTORICAL DATA					Budget for Next Year 2023-2024			
	Actual								
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct No	EXPENDITURE DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
					Personnel SERVICES				
1	24,291	19,915	21,440	100-511-1100	City Manager	16,617			1
2	16,242	12,337	14,021	100-511-1102	City Recorder	9,656			2
3	58,918	37,237	54,422	100-511-1103	Administrative Assistant	44,848			3
4	93,525	101,510	102,290	100-511-1104	Police Chief	89,849			4
5	65,783	38,653	86,016	100-511-1105	Lieutenant	88,887			5
6	190,115	256,407	247,842	100-511-1106	Police Officers	293,692			6
7	6,356	12,069	20,000	100-511-1107	Overtime	22,400			7
8	38,097	39,540	44,843	Multiple accounts	Payroll Tax Expense	44,733			8
9	119,855	109,742	141,004	100-511-1300	Medical/Dental Insurance	153,168			9
10	118,965	125,225	80,962	100-511-1400	PERS/457B Deferred Comp	167,158			10
11	732,147	752,634	812,840		**TOTAL Personnel SERVICES**	931,008	-	-	11
12	**6.36**		**7.40**		**Total Full-Time Equivalent (FTE)**	**6.95**			12
13									13
14					**MATERIALS & SERVICES**				14
15	-	-	5,000	100-511-2110	Ordinance Enforcement Costs	2,500			15
16	8,348	7,445	6,500	100-511-2201	Maintenance/Repair	9,000			16
17	8,286	4,370	5,719	100-511-2205	Software Maintenance	5,719			17
18	1,779	1,544	3,600	100-511-2300	Dues, Memberships, Subscriptions	3,600			18
19	52,761	48,712	28,190	100-511-2302	Insurance	32,700			19
20	-	1,000	-	100-511-2304	Recovered Expenditures	-			20
21	5,545	7,195	9,000	100-511-2306	Training/Conference	9,000			21
22	7,571	9,977	10,250	100-511-2314	Utilities	10,250			22
23	7,460	8,560	10,000	100-511-2316	Professional Services	10,000			23
24	7,221	3,086	6,500	100-511-2403	Supplies	6,500			24
25	1,946	2,453	2,650	100-511-2405	Lease payments (copy machine)	2,650			25
26	8,568	11,616	18,000	100-511-2411	Fuel	18,000			26
27	7,402	4,544	7,200	100-511-2430	Uniforms	7,200			27
28	2,541	2,809	2,500	100-511-2431	Small Equipment, Tools, clothing	2,500			28
29	46,291	47,960	52,539	100-511-2432	Dispatch & Related costs	55,420			29
30	(2,272)	3,817	3,500	100-511-2433	Ammunition	3,500			30
31	610	822	1,000	100-511-2435	Community Outreach Material	1,000			31
32	39	22	250	100-511-2499	Miscellaneous	250			32
33	164,097	165,931	172,398		**TOTAL MATERIALS & SERVICES**	179,789	-	-	33
34					**CAPITAL OUTLAY**				34
35	-	4,362	2,000	100-511-5311	Ballistic Vests/Tactical Equipment	2,000			35
36	2,899	600	6,000	100-511-5312	Firearms/Weapons/Holsters	-			36
37	1,549	-	10,000	100-511-5331	Equipment/Furniture Acquisition	-			37
38	6,725	1,750	21,000	100-511-5332	Electronic Equipment	4,000			38
39	11,173	6,711	39,000		**TOTAL CAPITAL OUTLAY**	6,000	-	-	39
40									40
41	907,417	925,277	1,024,238		**TOTAL**	1,116,797	-	-	41

REQUIREMENTS

General Fund
Public Works Department
(Routine maintenance of streets, alleys...)

CITY OF GERVAIS

	HISTORICAL DATA					Budget for Next Year 2023-2024			
	Actual								
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct No	EXPENDITURE DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
					MATERIALS & SERVICES				
1	3,518	9,849	6,500	100-512-2201	Maintenance/Repair	6,500			1
2	-	1,680	-	100-512-2205	Software Maintenance	-			2
3	207	100	300	100-512-2300	Dues, Memberships, Subscriptions	300			3
4	16,898	13,605	3,828	100-512-2302	Insurance	4,440			4
5	1,937	2,200	2,500	100-512-2314	Utilities	2,500			5
6	3,152	925	6,250	100-512-2316	Professional Services	11,000			6
7	3,783	8,899	8,500	100-512-2403	Supplies	12,000			7
8	1,914	1,466	2,300	100-512-2411	Fuel	2,300			8
9	1,003	3,874	2,800	100-512-2431	Small Tools, Equipment, Clothing	2,800			9
10	-	-	-	100-512-2499	Miscellaneous	-			10
11	32,411	42,598	32,978		**TOTAL MATERIALS & SERVICES**	41,840	-	-	11
12									12
13					**CAPITAL OUTLAY**				13
14	594	-	1,000	100-512-5331	Equip/Furniture Acquisition	1,000			14
15	-	800	800	100-512-5332	Electronic Equipment	800			15
16	-	-	-	100-512-5336	Vehicles	-			16
17	594	800	1,800		**TOTAL CAPITAL OUTLAY**	1,800	-	-	17
18									18
19	33,005	43,398	34,778		**TOTAL**	43,640	-	-	19

REQUIREMENTS

General Fund
Parks Department

CITY OF GERVAIS

	HISTORICAL DATA					Budget for Next Year 2023-2024			
	Actual								
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct No	EXPENDITURE DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
					MATERIALS & SERVICES				
1	1,000	1,172	3,500	100-513-2201	Maintenance/Repair	3,500			1
2	1,004	809	2,714	100-513-2302	Insurance	3,148			2
3	156	163	200	100-513-2314	Utilities	200			3
4	115	2,538	4,000	100-513-2403	Supplies (trees, barkchips, etc)	4,000			4
5	2,276	4,681	10,414		**TOTAL MATERIALS & SERVICES**	10,848	-	-	5
6									6
7					**CAPITAL OUTLAY**				7
8	-	-	15,000	100-513-5331	Equip/Furniture Acquisition	5,000			8
9	-	-	15,000		**TOTAL CAPITAL OUTLAY**	5,000	-	-	9
10									10
11	2,276	4,681	25,414		**TOTAL**	15,848	-	-	11

REQUIREMENTS

General Fund
Municipal Court
(Judicial Department)

CITY OF GERVAIS

	HISTORICAL DATA					Budget for Next Year 2023-2024			
	Actual								
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct No	EXPENDITURE DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
					Personnel SERVICES				
1	4,367	-	-	100-515-1100	City Manager	-			1
2	9,900	4,754	5,400	100-515-1101	Clerk	6,269			2
3	3,609	3,066	3,505	100-515-1102	City Recorder	3,219			3
4	-	-	-	100-515-1103	PD Administrative Assistant	11,212			4
5	-	-	-	100-515-1104	Chief of Police	15,856			5
6	4,680	3,960	4,320	100-515-1110	Municipal Judge	4,320			6
7	1,881	978	1,079	Multiple accounts	Payroll Tax Expense	3,238			7
8	5,862	2,947	2,971	100-515-1300	Medical/Dental Insurance	13,026			8
9	2,828	1,834	707	100-515-1400	PERS	8,974			9
10	33,127	17,540	17,982		**TOTAL Personnel SERVICES**	66,114	-	-	10
11	**0.78**		**1.65**		**Total Full-Time Equivalent (FTE)**	**1.00**			11
12									12
13					**MATERIALS & SERVICES**				13
14	3,798	4,381	4,743	100-515-2205	Software Maintenance	4,743			14
15	75	400	350	100-515-2300	Dues, Memberships, Subscriptions	375			15
16	384	309	221	100-515-2302	Insurance	256			16
17	-	-	375	100-515-2306	Training/Conference	800			17
18	960	1,674	2,000	100-515-2316	Professional Services	2,000			18
19	34	513	650	100-515-2403	Supplies	650			19
20	5,251	7,277	8,339		**TOTAL MATERIALS & SERVICES**	8,824	-	-	20
21									21
22	38,378	24,817	26,321		**TOTAL**	74,938	-	-	22

REQUIREMENTS

General Fund
Mayor and City Council

CITY OF GERVAIS

	HISTORICAL DATA					Budget for Next Year 2023-2024			
	Actual								
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct No	EXPENDITURE DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
					MATERIALS & SERVICES				
1	890	370	1,200	100-518-2110	Council Stipends	1,200			1
2	106	106	150	100-518-2300	Dues, Memberships, Subscriptions	150			2
3	23	19	128	100-518-2302	Insurance	148			3
4	160	1,043	1,500	100-518-2306	Training/Conference	2,625			4
5	1,186	171	250	100-518-2403	Supplies	250			5
6	2,365	1,709	3,228		**TOTAL MATERIALS & SERVICES**	4,373	-	-	6
7	2,365	1,709	3,228		**TOTAL ORG/PROG REQUIREMENTS**	4,373	-	-	7
8									8
9					**REQUIREMENTS FOR OTHER ORG PROGRAMS**				9
10	199,534	183,419	241,023		Administration	236,154	-	-	10
11	907,417	925,277	1,024,238		Police	1,114,207	-	-	11
12	33,005	43,398	34,778		Streets	43,640	-	-	12
13	2,276	4,681	25,414		Parks	15,848	-	-	13
14	38,378	24,817	26,321		Municipal Court	74,938	-	-	14
15	1,182,976	1,183,302	1,355,002		**TOTAL ALLOCATED REQUIREMENTS**	1,489,162	-	-	15

REQUIREMENTS SUMMARY
BY FUND, ORGANIZATION UNIT, OR PROGRAM

GENERAL FUND

CITY OF GERVAIS

	HISTORICAL DATA					Budget for Next Year 2023-2024			
	Actual								
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct. No.	EXPENDITURE DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
					PERSONNEL SERVICES NOT ALLOCATED				
1									1
2	-	-	-		**TOTAL Personnel SERVICES**	-	-	-	2
3					**Total Full-Time Equivalent (FTE)**				3
4					MATERIALS AND SERVICES NOT ALLOCATED				4
5									5
6	-	-	-		**TOTAL MATERIALS AND SERVICES**	-	-	-	6
7					CAPITAL OUTLAY NOT ALLOCATED				7
8									8
9	-	-	-		**TOTAL CAPITAL OUTLAY**	-	-	-	9
10					INTERFUND TRANSFERS				10
11			42,500	100-510-7040	Transfer to Park Fund	-			11
12	35,000	10,000	15,000	100-510-7050	Transfer to Police Vehicle Fund	15,000			12
13	-	-	-	100-510-7055	Transfer to Water Fund	-			13
14	-	-	3,150	100-510-7065	Transfer to 4th of July Fund	4,000			14
15	-	-	-	100-510-7075	Transfer to American Rescue Plan Fund	-			15
16	-	-	3,500	100-510-7080	Transfer to Public Works Vehicle Rpclmnt	3,500			16
17	35,000	10,000	64,150		**TOTAL INTERFUND TRANSFERS**	22,500	-	-	17
18			50,000	100-510-7999	**OPERATING CONTINGENCY**	-			18
19	35,000	10,000	114,150		**TOTAL REQUIREMENTS NOT ALLOCATED**	22,500	-	-	19
20	1,182,976	1,183,302	1,469,152		**TOTAL ORG/PROG REQUIREMENTS**	1,514,252	-	-	20
21	255,147	229,362			Ending balance (Prior Years)				21
22			88,914	100-510-9999	**UNAPPROPRIATED ENDING FUND BALANCE**	52,570			22
23	1,473,124	1,422,664	1,558,066		**TOTAL REQUIREMENTS**	1,566,822	-	-	23

State Tax Street

This fund is for construction and maintenance of public streets.

Resources…

The major source of revenue for this fund is the state gas tax apportionment. The PGE Franchise fee is also collected in this fund.

The City has consistently been awarded Small City Allotment Grant funds. In Fiscal Year 2023-24, we are eligible to apply for another SCA Grant worth $250,000.

Expenditures…

As we prepare to apply for the SCA grant award, the City will need to identify a new street project for the application. $360,000 is budgeted for a prospective street project, which includes engineering fees. Also included in this budget are planned expenditures for:

- Painting all stop bars, crosswalks, and yellow curbing as needed.
- Crack sealing, pot hole repair, and maintenance of all street surfaces

RESOURCES

State Tax Street Fund **CITY OF GERVAIS**

	HISTORICAL DATA					Budget for Next Year 2023-2024			
	Actual								
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct No.	RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					Beginning Fund Balance:				
1	668,512	694,802	809,855	110-4900	Available cash on hand (cash basis)	474,740			1
2									2
3	4,670	4,082	3,500	110-4000	Interest	10,000			3
4									4
5					**OTHER RESOURCES**				5
6	188,329	208,341	210,000	110-4005	Gas Tax Apportionment	240,000			6
7	75,222	70,121	383,000	110-4401	Grants	250,000			7
8	40,931	45,021	41,000	110-4007	Franchise: PGE	41,000			8
9									9
10	977,664	1,022,367	1,447,355		**TOTAL RESOURCES**	1,015,740	-	-	10

REQUIREMENTS

State Tax Street Fund
Capital Improvement Street Department
"Street Improvement Department"

CITY OF GERVAIS

	HISTORICAL DATA					Budget for Next Year 2023-2024			
	Actual								
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct No.	EXPENDITURE DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
					PERSONNEL SERVICES:				
1	9,553	9,967	10,720	110-512-1100	City Manager	11,078			1
2	7,219	6,168	7,011	110-512-1102	City Recorder	6,437			2
3	17,215	17,505	18,828	110-512-1108	Public Works Superintendent	12,293			3
4	48,449	51,560	89,182	110-512-1109	Utility Workers	87,291			4
5	6,799	7,016	10,396	Multiple accounts	Payroll Tax Expense	9,341			5
6	22,397	22,081	34,244	110-512-1300	Medical/Dental Insurance	37,493			6
7	9,521	13,033	8,887	110-512-1400	PERS	24,210			7
8	121,151	127,330	179,268		**TOTAL Personnel SERVICES**	188,143	-	-	8
9	**1.75**		**1.80**		**Total Full-Time Equivalent (FTE)**	**1.80**			9
10									10
11					**MATERIALS & SERVICES:**				11
12	2,396	2,401	2,000	110-512-2201	Street Maintenance & Repairs	2,000			12
13	-	-	7,046	110-512-2302	Insurance	8,173			13
14	-	-	1,150	110-512-2310	Advertising	1,150			14
15	14,700	15,855	18,000	110-512-2314	Utilities	18,000			15
16	12,023	77,824	118,000	110-512-2316	Professional Services	70,000			16
17	-	-	500	110-512-2403	Supplies	10,000			17
18									18
19	29,119	96,080	146,696		**TOTAL MATERIALS & SERVICES**	109,323	-	-	19
20									20
21					**CAPITAL OUTLAY:**				21
22	114,536		650,000	110-512-5200	Sidewalks/Street Improvements	310,000			22
23	4,556		6,000	110-512-5201	Overlay/Cracksealing	6,000			23
24	12,500		5,000	110-512-5331	Equipment	5,000			24
25	131,592	-	661,000		**TOTAL CAPITAL OUTLAY**	321,000	-	-	25
26									26
27	281,862	223,410	986,964		**TOTAL ORG./PROG. REQUIREMENTS**	618,466	-	-	27

REQUIREMENTS SUMMARY
BY FUND, ORGANIZATION UNIT, OR PROGRAM

State Tax Street Fund
Capital Improvement Street Department
"Street Improvement Department"

CITY OF GERVAIS

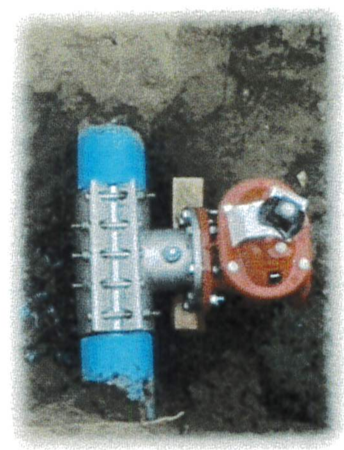
	HISTORICAL DATA					Budget for Next Year 2023-2024			
	Actual								
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct. No.	EXPENDITURE DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
					MATERIALS AND SERVICES NOT ALLOCATED				
1									1
2	-	-	-		**TOTAL MATERIALS AND SERVICES**	-	-	-	2
3					CAPITAL OUTLAY NOT ALLOCATED				3
4									4
5	-	-	-		**TOTAL CAPITAL OUTLAY**	-	-	-	5
6					INTERFUND TRANSFERS				6
7	1,000	1,000	1,000	110-512-7045	Transfer to Bike Path Fund	1,000			7
8	-	-	-	110-512-7001	Transfer to General Fund	-			8
9	1,000	1,000	1,000		**TOTAL INTERFUND TRANSFERS**	1,000	-	-	9
10		-	50,000	100-510-7999	**OPERATING CONTINGENCY**	50,000			10
11	1,000	1,000	51,000		**TOTAL REQUIREMENTS NOT ALLOCATED**	51,000	-	-	11
12	282,862	224,410	1,037,964		**TOTAL ORG/PROG REQUIREMENTS**	669,466	-	-	12
13	694,802	797,957			Ending balance (Prior Years)				13
14		-	409,391	100-510-9999	**UNAPPROPRIATED ENDING FUND BALANCE**	346,274			14
15	977,664	1,022,367	1,447,355		**TOTAL REQUIREMENTS**	1,015,740	-	-	15

Water Fund

This fund accounts for the operation of the City's public water system.

Resources for this fund primarily come through user fees with additional revenue coming from new home connection fees, late fees, and reconnect fees from delinquent accounts.

Expenditures for the Water Fund will include the rebuilding of multiple pneumatically controlled valves in the Water Plant and a vac trailer purchase that will be spread out among other funds.



RESOURCES

Water Fund

CITY OF GERVAIS

	HISTORICAL DATA					Budget for Next Year 2023-2024			
	Actual								
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct No.	RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					Beginning Fund Balance:				
1	74,422	143,308	232,964	200-4900	Available cash on hand (cash basis)	352,620			1
2									2
3	694	1,072	900	200-4000	Interest (Investment Income)	7,150			3
4									4
5					**OTHER RESOURCES**				5
6	351,197	368,208	377,150	200-4100	User fees (monthly charges)	386,579			6
7	11,700	43,200	10,000	200-4103	Connection fees	10,000			7
8	13,276	14,873	14,500	200-4104	Reconnection/Penalties	14,500			8
9	244	1,062	200	200-4110	Miscellaneous	200			9
10	-		-		Transfer in from General Fund	-			10
11									11
12	451,532	571,723	635,714		**TOTAL RESOURCES**	771,049	-	-	12

REQUIREMENTS

Water Fund
Water Department
(Routine maintenance/operation)

CITY OF GERVAIS

	HISTORICAL DATA					Budget for Next Year 2023-2024			
	Actual								
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct No	EXPENDITURE DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
					Personnel SERVICES				
1	14,329	22,452	24,120	200-531-1100	City Manager	24,926			1
2	17,325	16,639	18,899	200-531-1101	Clerk	21,942			2
3	12,633	12,337	14,021	200-531-1102	City Recorder	12,874			3
4	22,379	22,756	24,476	200-531-1108	Public Works Superintendent	15,980			4
5	23,268	25,158	38,591	200-531-1109	Utility Workers	43,646			5
6	7,344	8,058	9,942	Multiple accounts	Payroll Tax Expense	9,514			6
7	25,833	26,440	32,698	200-531-1300	Medical/Dental/Life Insurance	37,094			7
8	10,225	14,036	9,213	200-531-1400	PERS	25,190			8
9	133,335	147,875	171,960		**TOTAL Personnel SERVICES**	191,166	-	-	9
10	**1.59**	**1.77**	**1.77**		**Total Full-Time Equivalent (FTE)**	**1.77**			10
11					**MATERIALS & SERVICES**				11
12	9,431	15,868	16,500	200-531-2201	Maintenance/Repair	16,500			12
13	4,217	5,406	2,315	200-531-2205	Software Maintenance	2,315			13
14	2,693	1,615	3,500	200-531-2411	Fuel	3,500			14
15	21,802	17,553	14,141	200-531-2302	Insurance	16,404			15
16	615	1,847	2,000	200-531-2306	Training/Conference	2,000			16
17	1,797	2,241	3,500	200-531-2300	Dues, Memberships, Subscriptions	3,500			17
18	23,499	25,404	25,250	200-531-2314	Utilities	25,250			18
19	5,530	2,167	25,000	200-531-2316	Professional Services	25,000			19
20	5,258	4,930	9,500	200-531-2403	Supplies	9,500			20
21	-	1,276	1,250	200-531-2404	Bank Charges	1,250			21
22	9,093	9,708	15,000	200-531-2427	Chemicals	17,000			22
23	569	1,653	2,300	200-531-2431	Small Tools, Equipment/clothing	2,300			23
24	-		100	200-531-2499	Miscellaneous	100			24
25	84,503	89,668	120,356		**TOTAL MATERIALS & SERVICES**	124,619	-	-	25
26					**CAPITAL OUTLAY**				26
27	-	-	-		Building Improvements	-			27
28	-	1,716	32,025	200-531-5331	Equip/Furniture Acquistion	25,000			28
29	-	846	2,000	200-531-5332	Electronic Equipment	2,000			29
30	-	2,562	34,025		**TOTAL CAPITAL OUTLAY**	27,000	-	-	30
31									31
32	217,838	240,105	326,341		**TOTAL REQUIREMENTS**	342,785	-	-	32

REQUIREMENTS

CITY OF GERVAIS

Water Fund
Water System Improvements
(Capital improvements to system)

	HISTORICAL DATA					Budget for Next Year 2023-2024			
	Actual								
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct No	EXPENDITURE DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
					MATERIALS & SERVICES				
1	-	-	-	200-532-2316	Professional Services	-	-	-	1
2	-	-	-		**TOTAL MATERIALS & SERVICES**	-	-	-	2
3									3
4					**CAPITAL OUTLAY**				4
5	10,102	11,251	100,000	200-532-5360	Wtr Plant/Storage Upgrades	200,000			5
6	10,102	11,251	100,000		**TOTAL CAPITAL OUTLAY**	200,000	-	-	6
7									7
8	10,102	11,251	100,000		**TOTAL ORG./PROG. REQUIREMENTS**	200,000	-	-	8

REQUIREMENTS

Water Fund
Backflow Program

CITY OF GERVAIS

	HISTORICAL DATA					Budget for Next Year 2023-2024			
	Actual								
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct No	EXPENDITURE DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
					MATERIALS & SERVICES				
1	7,080	7,564	7,800	200-533-2316	Professional Services	7,800			1
2	7,080	7,564	7,800		**TOTAL MATERIALS & SERVICES**	7,800	-	-	2
3									3
4	7,080	7,564	7,800		**TOTAL ORG./PROG. REQUIREMENTS**	7,800	-	-	4
5					REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS				5
6	217,838	240,105	326,341		Water - Operations	342,785	-	-	6
7	10,102	11,251	100,000		Water System Impovements	200,000	-	-	7
8	**235,020**	**258,921**	**434,141**		**TOTAL ALLOCATED REQUIREMENTS**	**550,585**	**-**	**-**	8

REQUIREMENTS SUMMARY
BY FUND, ORGANIZATION UNIT, OR PROGRAM

WATER FUND — **CITY OF GERVAIS**

	HISTORICAL DATA					Budget for Next Year 2023-2024			
	Actual								
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct. No.	EXPENDITURE DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
					PERSONNEL SERVICES (NOT ALLOCATED)				
1	-	-	-			-	-	-	1
2									2
3	-	-	-		**TOTAL PERSONNEL SERVICES**	-	-	-	3
4					**Total Full-Time Equivalent (FTE)**				4
5					MATERIALS AND SERVICES (NOT ALLOCATED)				5
6	-	-	-			-	-	-	6
7									7
8	-	-	-		**TOTAL MATERIALS AND SERVICES**	-	-	-	8
9									9
10					CAPITAL OUTLAY (NOT ALLOCATED)				10
11									11
12	-	-	-		**TOTAL CAPITAL OUTLAY**	-	-	-	12
13					DEBT SERVICE				13
14	32,718	22,163	22,274	200-531-6100	Loan Repayment to Wastewater Fund- Principal	22,385			14
15	5,486	447	336	200-531-6101	Loan Repayment to Wastewater Fund - Interest	112			15
16		10,891	11,125	200-531-6100	Loan Repayment to IFA - Principal (Due 12/1/22)	11,360			16
17		4,703	4,475	200-531-6101	Loan Repayment to IFA - Interest (Due 12/1/22)	4,240			17
18									18
19	**38,204**	**38,203**	**38,210**		**TOTAL DEBT SERVICE**	**38,097**	-	-	19
20					INTERFUND TRANSFERS				20
21	20,000	20,000	20,000	200-531-7025	Transfer to Water Debt Fund	20,000			21
22	15,000	15,000	15,000	200-531-7045	Transfer to Water Reserve Fund	15,000			22
	-	-	3,500	200-531-7080	Transfer to Public Works Vehicle Rpclmnt	3,500			
23	**35,000**	**35,000**	**38,500**		**TOTAL INTERFUND TRANSFERS**	**38,500**	-	-	23
24		-	15,000	200-531-7999	**OPERATING CONTINGENCY**	15,000			24
25	73,204	73,203	91,710		**TOTAL REQUIREMENTS NOT ALLOCATED**	91,597	-	-	25
26	308,224	332,124	525,851		**TOTAL ORG/PROG REQUIREMENTS**	642,182	-	-	26
27	143,308	239,599			Ending Balance (Prior Years)				27
28			109,863		**UNAPPROPRIATED ENDING FUND BALANCE**	128,867			28
29	451,532	571,723	635,714		**TOTAL REQUIREMENTS**	771,049	-	-	29

Wastewater Fund

The Wastewater Fund covers the operations, maintenance, and repair of the entire system including nearly six miles of sewer piping, two lift stations, three treatment lagoons, discharge infrastructure, and irrigation equipment for the forty-acre poplar tree farm. With the completion of the tree farm restoration after the ice storm of 2021, the main focus going forward will be to repair our aging sewer collection system and improvements to the treatment facility. By doing these improvements, system capacity will be restored to operational designs.

Planned Projects:

- Significant amount of collection system repair to reduce infiltration and intrusion.
- System improvements including solids collector and transfer pump station upgrade.
- Repair cracking walls on discharge building.
- Purchase a vac trailer to assist in repair excavations, which will be split among multiple funds

RESOURCES

Wastewater Fund

CITY OF GERVAIS

	HISTORICAL DATA					Budget for Next Year 2023-2024			
	Actual								
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct No.	RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					Beginning Fund Balance:				
1	102,587	138,426	161,113	210-4900	Available cash on hand (cash basis)	575,491			1
2	643	1,133	650	210-4000	Interest	2,850			2
3					**OTHER RESOURCES**				3
4	363,513	392,683	403,100	210-4100	User fees (monthly charges)	415,193			4
5	6,075	15,700	3,100	210-4103	Connection fees	3,100			5
6	-	164,881	97,500	210-4105	Emergency Funding - Rebuild Tree Farm	-			6
7	203	822	200	210-4110	Miscellaneous	200			7
8	22,053	22,163	22,274	210-4108	Loan Repayment from Water - Principal	22,385			8
9	557	447	336	210-4109	Loan Repayment from Water - Interest	112			9
10		-	1,000,000	210-4401	Grants	1,000,000			10
11									11
12	495,632	736,253	1,688,273		**TOTAL RESOURCES**	2,019,331	-	-	12

REQUIREMENTS

Wastewater Fund
Sewer Department
(Routine maintenance/operation)

CITY OF GERVAIS

	HISTORICAL DATA				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024			
	Actual								
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct No		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
					Personnel SERVICES				
1	14,329	22,452	24,120	210-541-1100	City Manager	24,926			1
2	17,325	16,639	18,899	210-541-1101	Clerk	21,942			2
3	12,633	12,337	14,021	210-541-1102	City Recorder	12,874			3
4	22,379	22,756	24,478	210-541-1108	Public Works Superintendent	15,981			4
5	23,268	25,158	38,591	210-541-1109	Utility Workers	43,646			5
6	7,344	8,058	9,942	Multiple Accts	Payroll Tax Expense	9,514			6
7	25,833	26,440	32,698	210-541-1300	Medical/Dental/Life Insurance	37,094			7
8	10,225	14,037	9,214	210-541-1400	PERS	25,190			8
9	133,335	147,876	171,963		**TOTAL Personnel SERVICES**	191,167	-	-	9
10	**1.59**		**1.78**		**Total Full-Time Equivalent (FTE)**	**1.78**			10
11					**MATERIALS & SERVICES**				11
12	11,159	17,271	16,500	210-541-2201	Maintenance/Repair	23,000			12
13	10,796	2,343	20,000	210-541-2204	I&I Program	35,000			13
14	3,228	3,620	2,320	210-541-2205	Software Maintenance	2,320			14
15	3,431	4,907	3,500	210-541-2300	Dues, Memberships, Subscriptions	3,500			15
16	21,742	17,505	24,758	210-541-2302	Insurance	28,719			16
17	165	654	1,000	210-541-2306	Training/Conference	1,000			17
18	40,023	43,510	42,500	210-541-2314	Utilities	42,500			18
19	15,711	21,663	16,000	210-541-2316	Professional Services	16,000			19
20	3,796	3,788	5,000	210-541-2403	Supplies	5,000			20
21	-	1,276	1,250	210-541-2404	Bank Charges	1,250			21
22	2,693	1,617	4,200	210-541-2411	Fuel	4,200			22
23	12,255	18,364	24,150	210-541-2427	Chemicals	26,150			23
24	884	1,443	2,300	210-541-2431	Small Tools, Equipment/clothing	2,300			24
25	566	-	100	210-541-2499	Miscellaneous	100			25
26	126,450	137,961	163,578		**TOTAL MATERIALS & SERVICES**	191,039	-	-	26
27					**CAPITAL OUTLAY**				27
28	38,921	4,861	82,025	210-541-5331	Equipment	36,000			28
29	-	846	2,000	210-541-5332	Electronic Equipment	2,000			29
30	-	-	-	210-541-5336	Utility Vehicle	-			30
31	-	202,700	35,000	210-541-5337	Tree Farm Rebuild	-			31
32	-	-	1,000,000	210-541-5360	Construction	1,000,000			32
33	38,921	208,407	1,119,025		**TOTAL CAPITAL OUTLAY**	1,038,000	-	-	33
34									34
35	298,706	494,244	1,454,566		**TOTAL ORG./PROG. REQUIREMENTS**	1,420,206	-	-	35

REQUIREMENTS SUMMARY
BY FUND, ORGANIZATION UNIT, OR PROGRAM

Wastewater Fund
Sewer Department
(Routine maintenance/operation)

CITY OF GERVAIS

	HISTORICAL DATA					Budget for Next Year 2023-2024			
	Actual				EXPENDITURE DESCRIPTION				
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct. No.		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
					MATERIALS AND SERVICES NOT ALLOCATED				
1									1
2	-	-	-		**TOTAL MATERIALS AND SERVICES**	-	-	-	2
3					CAPITAL OUTLAY NOT ALLOCATED				3
4									4
5	-	-	-		**TOTAL CAPITAL OUTLAY**	-	-	-	5
6					INTERFUND TRANSFERS				6
7	58,500	58,000	60,000	210-541-7061	Transfer to Debt Service Fund	62,000			7
8	-	-	3,500	210-541-7080	Transfer to Public Works Vehicle Rpclmnt	3,500			8
9	**58,500**	**58,000**	**63,500**		**TOTAL INTERFUND TRANSFERS**	**65,500**	-	-	9
10		-	15,000	210-541-7999	**OPERATING CONTINGENCY**	15,000			10
11	58,500	58,000	78,500		**TOTAL REQUIREMENTS NOT ALLOCATED**	80,500	-	-	11
12	357,206	552,244	1,533,066		**TOTAL ORG/PROG REQUIREMENTS**	1,500,706	-	-	12
13	138,426	184,009			Ending balance (Prior Years)				13
14		-	155,207	100-510-9999	**UNAPPROPRIATED ENDING FUND BALANCE**	518,625			14
15	495,632	736,253	1,688,273		**TOTAL REQUIREMENTS**	2,019,331	-	-	15

Storm Drain Fund

Resources for this fund are supported by user fees and are used for the maintenance, repair, as well as expansion of the Storm Drainage System within the city limits.

As the budget allows, the Storm Drain System is expanded to accommodate problem areas of the city with priority given to the areas that are the most severely impacted.

Multiple storm drain expansion projects are anticipated this year to eliminate standing water during heavy rainfall events.

RESOURCES

Storm Drain

CITY OF GERVAIS

	HISTORICAL DATA					Budget for Next Year 2023-2024			
	Actual								
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct No.	RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					Beginning Fund Balance:				
1	3,339	18,452	28,582	215-4900	Available cash on hand (cash basis)	34,556			1
2									2
3	71	129	100	215-4000	Interest (Investment Income)	540			3
4									4
5					**OTHER RESOURCES**				5
6	60,160	65,108	65,960	215-4100	User fees (monthly charges)	67,939			6
7									7
8	63,570	83,689	94,642		**TOTAL RESOURCES**	103,035	-	-	8

REQUIREMENTS

Storm Drainage Fund
Storm Drain Department

CITY OF GERVAIS

	Historical Data					Budget for Next Year 2023-2024			
	Actual								
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct. No.	EXPENDITURE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					PERSONNEL SERVICES				
1	4,776	4,983	5,360	215-546-1100	City Manager	5,539			1
2	2,475	2,377	2,700	215-546-1101	Clerk	3,135			2
3	3,609	3,084	3,505	215-546-1102	City Recorder	3,219			3
4	6,886	7,002	7,531	215-546-1108	Public Works Superintendent	4,917			4
5	10,341	11,181	17,152	215-546-1109	Utility Worker	19,398			5
6	2,301	2,336	3,006	Multiple accounts	Payroll Tax Expense	2,889			6
7	7,663	7,493	10,233	215-546-1300	Medical/Dental/Life Insurance	11,463			7
8	3,381	4,292	2,806	215-546-1400	PERS	7,565			8
9	41,434	42,749	52,293		**TOTAL Personnel SERVICES**	58,125	-	-	9
10	**0.49**	**0.55**	**0.55**		**Total Full-Time Equivalent (FTE)**	**0.55**			10
11					MATERIALS & SERVICES				11
12	1,224	566	1,500	215-546-2201	Repairs & Maintenance	1,500			12
13	1,062	90	2,198	215-546-2205	Software Maintenance Fees	2,198			13
14	1,398	1,304	1,500	215-546-2316	Professional Services	1,500			14
15	-	27	350	215-546-2403	Supplies	350			15
16	3,684	1,987	5,548		**TOTAL MATERIALS & SERVICES**	5,548	-	-	16
17					CAPITAL OUTLAY				17
18	-	9,854	19,500	215-546-5360	Storm Drain Improvements	30,000			18
19	-	9,854	19,500		**TOTAL CAPITAL OUTLAY**	30,000	-	-	19
20					REQUIREMENTS NOT ALLOCATED				20
21									21
22	-	-	-	215-546-7999	**OPERATING CONTINGENCY**	-	-	-	22
23	-	-	-		**TOTAL REQUIREMENTS NOT ALLOCATED**	-	-	-	23
24	45,118	54,590	77,341		**TOTAL ORG/PROG REQUIREMENTS**	93,673	-	-	24
25	18,452	29,099			Ending Balance (Prior Years)				25
26			17,301	215-546-9999	Unappropriated Ending Fund Balance	9,362			26
27	63,570	83,689	94,642		**TOTAL REQUIREMENTS**	103,035	-	-	27

Water Reserve Fund

The Water Reserve Fund was established by Resolution No. 15-001 in 2015 for the purpose of setting aside money for capital improvements, repairs, maintenance, and replacement of the City's aging infrastructure.

Resources for this fund come via a transfer from the Water Fund every year.
This is the only source of revenue besides bank interest for this fund.

This fund was established by Resolution No. 15-001 for the purpose of accumulating revenues to pay for capital repairs, improvements, maintenance or replacement to the City's water system infrastructure.

RESERVE FUND
RESOURCES AND REQUIREMENTS

Water Reserve

This reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2024-25

CITY OF GERVAIS

	HISTORICAL DATA					Budget for Next Year 2023-2024			
	Actual								
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct No	DESCRIPTION RESOURCES AND REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
					RESOURCES				
					Beginning Fund Balance:				
1	18	15,112	30,185	300-4900	Cash on hand (cash basis)	46,091			1
2	94	114	100	300-4000	Interest	700			2
3	15,000	15,000	15,000	300-4500	Transfer in from Other Funds	15,000			3
4									4
5	15,112	30,226	45,285		**TOTAL RESOURCES**	61,791	-	-	5
6					**REQUIREMENTS**				6
7	-	-	45,285	300-531-5100	Capital Repairs/Maintenance	61,791			7
8									8
9	15,112	30,226			Ending Balance (Prior Years)				9
10			-		Unappropriated Ending Fund Balance	-	-	-	10
11									11
12	15,112	30,226	45,285		**TOTAL REQUIREMENTS**	61,791	-	-	12

D.A.R.E. Fund

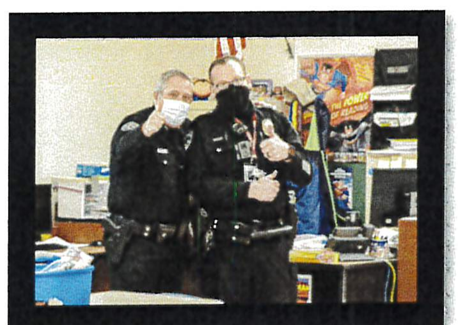
This fund was created by Resolution 19-016 for the purpose of providing an annual budget to account for activities related to providing a D.A.R.E. program to the Gervais school community.

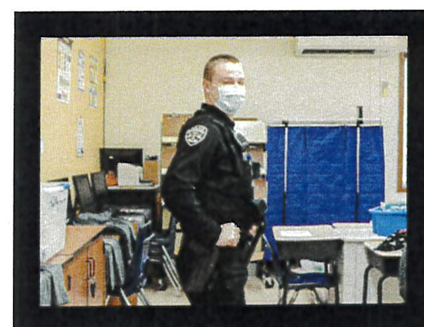
Resources...

The City receives donations that support its D.A.R.E. program. With those donations, the City purchases classroom materials and graduation t-shirts. The teaching of the D.A.R.E. curriculum is led by Lt. West in Gervais and Sacred Heart classrooms. It has been a huge success for our community.

Expenditures...

All available resources are appropriated to purchase what is needed in classrooms and for graduation.





This fund was established by Resolution No. 19-016 for the purpose of providing an annual budget to account for activities related to providing a D.A.R.E. program to the Gervais school community. (Adopted December 5, 2019)

SPECIAL FUND
RESOURCES AND REQUIREMENTS

D.A.R.E.

CITY OF GERVAIS

	HISTORICAL DATA					Budget for Next Year 2023-2024			
	Actual								
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct No	DESCRIPTION RESOURCES AND REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
					RESOURCES				
					Beginning Fund Balance:				
1	1,046	8,705	7,805	305-4900	Cash on hand* (cash basis), or	7,786			1
2	23	47	70	305-4000	Interest	230			2
3	2,500	5,000	-	305-4110	Miscellaneous	-			3
4	-	1,014	-	305-4115	Fundraising	-			
5	-	-	12,500	305-4200	Registration Fees	12,500			4
6	5,200	1,275	1,500	305-4510	Donations/Contributions	1,500			5
7									6
8	8,769	16,041	21,875		**TOTAL RESOURCES**	22,016	-	-	7
9									8
10					**REQUIREMENTS**				9
11									10
12	64	7,264	14,500	305-511-2403	Supplies	16,000			11
13									12
14	8,705	8,777			Ending Balance (Prior Years)				13
15		-	7,375	310-511-9999	Unappropriated Ending Fund Balance	6,016			14
16	8,769	16,041	21,875		**TOTAL REQUIREMENTS**	22,016	-	-	15

Public Works Vehicle Replacement Fund

This fund was created in 2022 for the purpose of setting capital aside on a yearly basis for vehicle replacement
to avoid large single year expenditures. Each year, $10,500 will be split equally and transferred in from the General Fund, Water Fund, and Sewer Fund to lessen the burden on any single fund.

RESERVE FUND
RESOURCES AND REQUIREMENTS

Public Works Vehicle/Equipment Replacement Fund **CITY OF GERVAIS**

	HISTORICAL DATA				DESCRIPTION	Budget for Next Year 2023-2024			
	Actual								
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct No	RESOURCES AND REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
					RESOURCES				
					Beginning Fund Balance:				
1	-	-	-	314-4900	Cash on hand (cash basis)	10,500	-	-	1
2	-	-	-	314-4000	Interest	200	-	-	2
3	-	-	10,500	314-4500	Transfer in from Other Funds	10,500			3
4									4
5	-	-	10,500		**TOTAL RESOURCES**	21,200	-	-	5
6					**REQUIREMENTS**				6
7	-	-	10,500	314-512-5336	Vehicle/Equipment Replacement	21,200			7
8									8
9	-	-			Ending Balance (Prior Years)				9
10			-		Unappropriated Ending Fund Balance	-	-	-	10
11									11
12	-	-	10,500		**TOTAL REQUIREMENTS**	21,200	-	-	12

Police Vehicle Replacement Fund

This fund accounts for revenues and expenditures related to the replacement of police vehicles.

Resources...

Annual transfers from the General Fund are the major resource of this fund. Tow receipts are also collected here, but it's not a significant amount. It takes about 4 years of savings before this fund can adequately afford a replacement police vehicle.

Expenditures...

All available resources are appropriated this fiscal year, however we do not plan to purchase a new vehicle.

This fund was established by Resolution No. 22-92 for the purpose of replacing police department vehicles and/or perform major repairs on such vehicles, as necessary. (Adopted December 10, 1992)

SPECIAL FUND
RESOURCES AND REQUIREMENTS

Police Vehicle Replacement

This reserve fund will be reviewed to be continued or abolished.
Review date can not be more than 10 years after establishment.
Review Year: 2022-23

CITY OF GERVAIS

	HISTORICAL DATA					Budget for Next Year 2023-2024			
	Actual								
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct No	DESCRIPTION RESOURCES AND REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
					RESOURCES				
					Beginning Fund Balance:				
1	20,165	38,625	35,945	310-4900	Cash on hand* (cash basis), or	32,946			1
2	137	169	120	310-4000	Interest	510			2
3	700	600	500	310-4109	Tow Receipts (Vehicle Release Fees)	500			3
4	230	350	150	310-4110	Miscellanous	150			4
5	35,000	10,000	15,000	310-4500	Transfer from General Fund	15,000			5
6									6
7	56,232	49,744	51,715		**TOTAL RESOURCES**	49,106	-	-	7
8									8
9					**REQUIREMENTS**				9
10					Capital Outlay				10
12	3,588		18,000	310-511-5340	Replace Vehicle Equipment	12,016			12
13	14,019	13,569	33,715	310-511-5341	Replace of Patrol Vehicle	37,090			13
14									14
15	-		-	310-511-7999	Contingency	-	-	-	15
16	38,625	36,175			Ending Balance (Prior Years)				16
17		-	-	310-511-9999	Unappropriated Ending Fund Balance	-	-	-	17
18	56,232	49,744	51,715		**TOTAL REQUIREMENTS**	49,106	-	-	18

Capital Reserve Fund

The Capital Reserve Fund was established by Resolution No. 19-002 in 2019 to set aside sales proceeds of the old city hall for council-approved city-wide capital projects which includes repairs, improvements, new construction, or maintenance or replacement to the City's existing infrastructure.

Resources...

The City sold the old city building in 2018 and is carrying the financing contract for a period of five years. Monthly installments are collected in this fund and are being saved for future capital needs. This loan should be paid off in FY 2023-24.

Expenditures...

The back parking lot of City Hall needs to be resealed, which we estimate will cost \$3,500 and has been budgeted in this fund. We also plan to use some of this fund to paint the back of City Hall.

This fund was established by Resolution No. 19-002 for the purpose of capital repairs, improvements, maintenance or replacement of infrastructure. (Adopted February 7, 2019)

SPECIAL FUND
RESOURCES AND REQUIREMENTS

This reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2021-22

Capital Reserve Fund

CITY OF GERVAIS

	HISTORICAL DATA					Budget for Next Year	2023-2024		
	Actual				DESCRIPTION				
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct No	RESOURCES AND REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
					RESOURCES				
					Beginning Fund Balance:				
1	38,314	54,251	70,149	312-4900	Cash on hand* (cash basis), or	86,753			1
2	337	355	350	312-4000	Interest	1,800			2
3	12,177	13,187	13,190	312-4108	City Hall Sales Proceeds - Principal	15,467			3
4	3,423	2,413	2,425	312-4109	City Hall Sales Proceeds - Interest	132			4
5									5
6	54,251	70,206	86,114		**TOTAL RESOURCES**	104,152	-	-	6
7									7
8					**REQUIREMENTS**				8
9					Capital Outlay				9
10	-	-	86,114	315-510-5100	Construction	104,152			10
11									11
12	54,251	70,206			Ending Balance (Prior Years)				12
13					Unappropriated Ending Fund Balance	-	-	-	13
14	54,251	70,206	86,114		**TOTAL REQUIREMENTS**	104,152	-	-	14

Park Fund

The purpose of this fund is for new park development. There is interest in building a skate park and Veterans Wall in addition to another community park.

When Ivy Woods Subdivision was developed, the City took a payment in lieu of parkland. This money was set aside in this fund to develop a new park. Payment was approximately $71,000.

The City has received $60,000 to date from Marion County Prosperity Initiative. We expect to receive an additional $15,000 in the next year. The City Council wants to use these funds to help build a skate park.

This fund was established by Ordinance No. 95-6 for the purpose of acquiring park lands, developing parks and improving existing parks. (Adopted June 22, 1995)

SPECIAL FUND
RESOURCES AND REQUIREMENTS

Park Fund

CITY OF GERVAIS

	HISTORICAL DATA					Budget for Next Year		2023-2024	
	Actual								
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct No	DESCRIPTION RESOURCES AND REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
					RESOURCES				
					Beginning Fund Balance:				
1	-	71,689	71,950	320-4900	Cash on hand* (cash basis), or	75,960			1
2	291	405	300	320-4000	Interest	1,700			2
3	-	3,041	2,500	320-4115	Fundraising	-			3
4	71,398		-	320-4301	Ivy Woods Payment in lieu of park land	-			4
5	-		15,000	320-4401	Grants (Marion County Community Prosperity)	15,000			5
6	-		42,500	320-4500	Transfer in from General Fund	-			6
7	-		7,500	320-4510	Donations (Brick sales - Veterans Wall)	-			7
8									8
9	71,689	75,135	139,750		**TOTAL RESOURCES**	92,660	-	-	9
10									10
11					**REQUIREMENTS**				11
12					**MATERIALS AND SERVICES**				12
13		-	1,345	320-548-2403	Supplies				13
14		-	1,155	320-548-2414	Rental and Insurance				14
15									15
16	-	-	2,500		**TOTAL MATERIALS AND SERVICES**	-	-	-	16
17									17
18					**CAPITAL OUTLAY**				18
19	-	-	72,047	320-548-5360	Park Development Costs (Ivy Woods Payment)	75,000			19
20	-	-	57,645	320-548-5361	Skate Park Development	10,160			20
21	-	-	7,500	320-548-5362	Veterans Wall	7,500			21
22	-	-							22
23	-	-	137,192		**TOTAL CAPITAL OUTLAY**	92,660	-	-	23
24									24
25					**REQUIREMENTS NOT ALLOCATED**				25
26	-	-	-	320-548-7999	**OPERATING CONTINGENCY**	-	-	-	26
27	-	-	-		**TOTAL REQUIREMENTS NOT ALLOCATED**	-	-	-	27
28	-	-	139,692		**TOTAL ORG/PROG REQUIREMENTS**	92,660	-	-	28
29	71,689	75,135			Ending Balance (Prior Years)				29
30			58		**UNAPPROPRIATED ENDING FUND BALANCE**				30
31	71,689	75,135	139,750		**TOTAL REQUIREMENTS**	92,660	-	-	31

Special Revenue Funds

Bike Path Construction Fund

This fund was established in 1991 by Resolution No. 89-04 and accounts for revenues and expenditures related to the construction of bike paths. A portion of the state gas tax is transferred into this fund every year.

Special Events Fund

This is a fund that was historically used for collecting proceeds from the Mayor's annual yard sale as a fundraiser for the police department to purchase public safety items. Examples are bicycle helmets and car seats.

4th of July Fund

The 4th of July Fund generates almost enough revenue to fund the annual celebration the City sponsors. This event is supported by revenues from generous donations, street vendors and a transfer from the general fund. The budget has been boosted to $6,200 to fund the expenses of the parade, entertainment and fireworks.

This fund was established by Resolution No. 89-04 for the purpose of constructing bikepaths within the City of Gervais. (Adopted June 27, 1991)

SPECIAL FUND
RESOURCES AND REQUIREMENTS

Bikepath Construction Fund

This reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2021-22

CITY OF GERVAIS

	HISTORICAL DATA					Budget for Next Year 2023-2024			
	Actual								
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct No	DESCRIPTION RESOURCES AND REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
					RESOURCES				
					Beginning Fund Balance:				
1	8,337	9,404	10,448	315-4900	Cash on hand* (cash basis), or	11,754			1
2	67	55	65	315-4000	Interest	225			2
3	1,000	1,000	1,000	315-4500	Transfer from State Tax Street Fund	1,000			3
4									4
5	9,404	10,459	11,513		**TOTAL RESOURCES**	12,979	-	-	5
6									6
7					**REQUIREMENTS**				7
8					Capital Outlay				8
9	-	-	11,513	315-512-5360	Construction	12,979			9
10									10
11	9,404	10,459			Ending Balance (Prior Years)				11
12					Unappropriated Ending Fund Balance	-	-	-	12
13	9,404	10,459	11,513		**TOTAL REQUIREMENTS**	12,979	-	-	13

SPECIAL FUND
RESOURCES AND REQUIREMENTS

4th of July Fund

CITY OF GERVAIS

	HISTORICAL DATA					Budget for Next Year 2023-2024			
	Actual								
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct No	DESCRIPTION RESOURCES AND REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
					RESOURCES				
					Beginning Fund Balance:				
1	2,334	2,368	394	345-4900	Cash on hand* (cash basis), or	607			1
2									2
3	17	1	20	345-4000	Interest	100			3
4	88	682	200	345-4520	Raffle Tickets	200			4
5	-	-	1,000	345-4510	Donations	1,000			5
6	48	130	300	345-4115	Vendor Fees	300			6
7	-	-	3,150	345-4500	Transfer in from General Fund	4,000			7
8									8
9	2,488	3,181	5,064		**TOTAL RESOURCES**	6,207	-	-	9
10									10
11					**REQUIREMENTS**				11
12		-	750	345-550-2110	Entertainment	1,500			12
13	120	-	120	345-550-2313	Licenses and Permits	150			13
14	-	-	250	345-550-2410	Parade	-			14
15	-	-	-	345-550-2316	Professional Service	-			15
16	-	2,387	2,744	345-550-2403	Supplies	3,057			16
17	-	-	1,200	345-550-2414	Equipment Rentals	1,500			17
18	120	2,387	5,064		**TOTAL MATERIALS & SERVICES**	6,207	-	-	18
19	2,368	794			Ending Balance (Prior Years)				19
20			-		Unappropriated Ending Fund Balance	-	-	-	20
21									21
22	2,488	3,181	5,064		**TOTAL REQUIREMENTS**	6,207	-	-	22

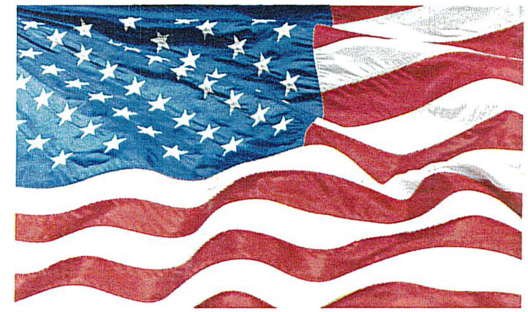
SPECIAL FUND
RESOURCES AND REQUIREMENTS

Special Events Fund

CITY OF GERVAIS

	HISTORICAL DATA					Budget for Next Year 2023-2024			
	Actual								
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct No	DESCRIPTION RESOURCES AND REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
					RESOURCES				
					Beginning Fund Balance:				
1	910	916	919	350-4900	Cash on hand* (cash basis), or	1,551			1
2	6	6	20	350-4000	Interest	35			2
3	-	1,014		350-4115	Fundraising	-			3
4									4
5	916	1,936	939		**TOTAL RESOURCES**	1,586	-	-	5
6					**REQUIREMENTS**				6
7	-	284	939	350-510-2403	Supplies	1,586			7
8	-	-	-	350-510-2499	Miscellaneous	-			8
9	916	1,652			Ending Balance (Prior Years)				9
10			-	350-510-9999	Unappropriated Ending Fund Balance	-	-	-	10
11									11
12	916	1,936	939		**TOTAL REQUIREMENTS**	1,586	-	-	12

American Rescue Plan Act (ARPA)Fund



On March 11, 2021, President Biden signed the American Rescue Plan Act (ARPA) into law. $243 million was distributed to non-metro cities. In total, Gervais received $613,480, which was paid in two "tranches" (halves).

The US Treasury has issued what they are calling "The Final Rule" to provide guidance on how these funds can be used. There are four categories:

- Public health and negative economic impacts – Recipients may use funds for captial expenditures that support an eligible COVID-19 public health or economic response.
- Premium pay for essential workers.
- Revenue loss – Recipients may claim a "standard allowance" up to their award amount to determine revenue loss and then use those funds on general government services.
- Water, Sewer and Broadband Infrastructure

The City has not decided how these funds will be used, but staff will be recommending to the council to use the funds on police department needs with the balance going towards the upgrades to the transfer pump, forced main and aeration system at the wastewater lagoons. These uses are within the Revenue Loss and Water, Sewer and Broadband Infrastructure categories.

SPECIAL FUND
RESOURCES AND REQUIREMENTS

American Rescue Plan Fund **CITY OF GERVAIS**

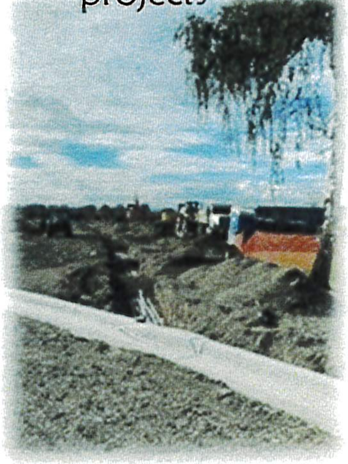
	HISTORICAL DATA					Budget for Next Year 2023-2024			
	Actual								
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct No	DESCRIPTION RESOURCES AND REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
					RESOURCES				
					Beginning Fund Balance:				
1	-	-	307,923	360-4900	Cash on hand* (cash basis), or	631,825			1
2	-	1,423	1,200	360-4000	Interest	13,500			2
3	-	306,741	306,568	360-4006	ARPA Disbursement	-			3
4			-	360-4500	Transfer in from General Fund	-			4
5	-	308,164	615,691		**TOTAL RESOURCES**	645,325	-	-	5
6					**REQUIREMENTS**				6
7	-	-	615,691	360-510-5360	Capital Outlay	645,325			7
8	-	-	-						8
9	-	308,164			Ending Balance (Prior Years)				9
10			-	360-510-9999	Unappropriated Ending Fund Balance	-	-	-	10
11									11
12	-	308,164	615,691		**TOTAL REQUIREMENTS**	645,325	-	-	12

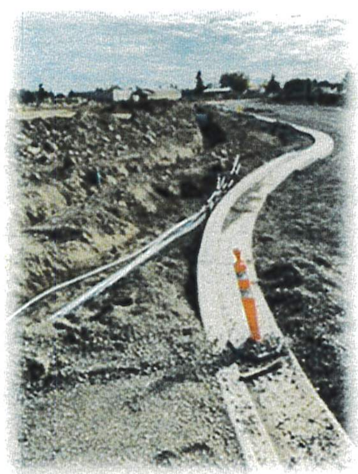
System Development Charge (SDC) Funds

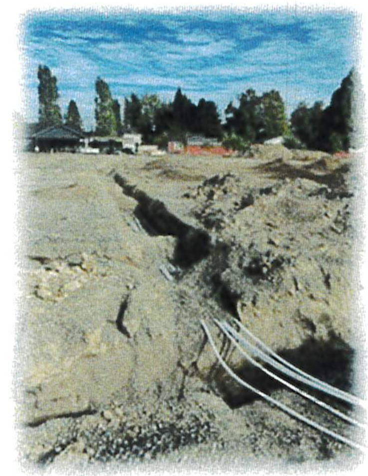
Systems Development Charges (SDC) are generated from new construction within the city. These funds have restrictions placed on them to be used on projects laid out in the respective utility's capital improvement plan.

The four individual SDC Funds are:

- **Water SDC Fund:** This fund accounts for system development charges which are restricted for the purpose of water related projects.
- **Wastewater SDC Fund:** This fund accounts for system development charges which are restricted to wastewater related construction projects.
- **Storm Drain SDC Fund:** This fund accounts for system developemant charges soley related to storm drain projects
- **Parks SDC Fund:** This fund accounts for system development charges related to parks construction projects







SDC FUND
RESOURCES AND REQUIREMENTS

Water SDC

CITY OF GERVAIS

	HISTORICAL DATA				DESCRIPTION	Budget for Next Year 2023-2024			
	Actual								
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct No	RESOURCES AND REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
					RESOURCES				
1	19,092	68,020	248,621	330-4900	Beginning Fund Balance:	345,053			1
2	230	1,005	720	330-4000	Interest	6,100			2
3	48,698	179,808	41,206	330-4105	Water SDC	18,880			3
4									4
5	68,020	248,833	290,547		**TOTAL RESOURCES**	370,033	-	-	5
6									6
7					**REQUIREMENTS**				7
8					Capital Outlay				8
9	-	-	290,547	330-531-5360	System Expansion	370,033			9
10									10
11	68,020	248,833			Ending Balance (Prior Years)				11
12			-	330-531-9999	Unappropriated Ending Fund Balance	-	-	-	12
13	68,020	248,833	290,547		**TOTAL REQUIREMENTS**	370,033	-	-	13

SDC FUND
RESOURCES AND REQUIREMENTS

Wastewater SDC **CITY OF GERVAIS**

	HISTORICAL DATA					Budget for Next Year 2023-2024			
	Actual								
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct No	DESCRIPTION RESOURCES AND REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
					RESOURCES				
1	449,754	543,355	814,099	335-4900	Beginning Fund Balance	917,925			1
2	3,474	4,012	3,000	335-4000	Interest	18,600			2
3	90,127	267,392	63,569	335-4105	Sewer SDC	29,128			3
4									4
5	543,355	814,759	880,668		**TOTAL RESOURCES**	965,653	-	-	5
6									6
7					**REQUIREMENTS**				7
8					Capital Outlay				8
9	-	-	880,668	335-541-5360	Construction	965,653			9
10									10
11	543,355	814,759			Ending Balance (Prior Years)				11
12			-	335-541-9999	Unappropriated Ending Fund Balance	-	-	-	12
13									13
14	543,355	814,759	880,668		**TOTAL REQUIREMENTS**	965,653	-	-	14

SDC FUND
RESOURCES AND REQUIREMENTS

Storm Water SDC — **CITY OF GERVAIS**

	HISTORICAL DATA					Budget for Next Year 2023-2024			
	Actual								
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct No	DESCRIPTION RESOURCES AND REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
					RESOURCES				
					Beginning Fund Balance:				
1	98,083	120,780	202,551	340-4900	Cash on hand* (cash basis), or	248,680			1
2	766	957	660	340-4000	Interest	4,850			2
3	21,931	80,976	18,557	340-4105	Storm Water SDC	8,504			3
4									4
5	120,780	202,713	221,768		TOTAL RESOURCES	262,034	-	-	5
6									6
7					REQUIREMENTS				7
8					Capital Outlay				8
9	-	-	-	340-546-5331	Equipment	21,000			9
10	-	-	221,768	340-546-5360	Construction	241,034			10
11									11
12	120,780	202,713			Ending Balance (Prior Years)				12
13			-	340-546-9999	Unappropriated Ending Fund Balance	-	-	-	13
14	120,780	202,713	221,768		TOTAL REQUIREMENTS	262,034	-	-	14

SDC FUND
RESOURCES AND REQUIREMENTS

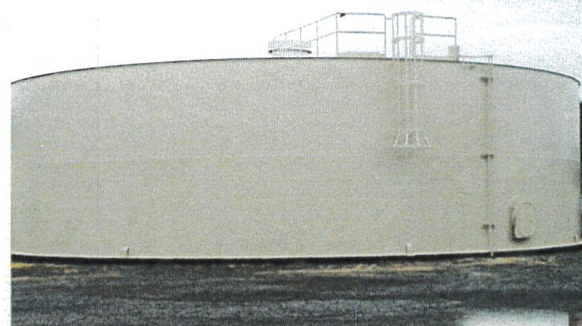
Park SDC

CITY OF GERVAIS

	HISTORICAL DATA					Budget for Next Year 2023-2024			
	Actual								
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct No	DESCRIPTION RESOURCES AND REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
					RESOURCES				
					Beginning Fund Balance:				
1	92,288	123,655	237,630	342-4900	Cash on hand* (cash basis)	300,691			1
2	738	1,085	750	342-4000	Interest	5,700			2
3	30,628	113,088	18,557	342-4105	Systems Development Charge	11,872			3
4									4
5	123,655	237,828	256,937		**TOTAL RESOURCES**	318,263	-	-	5
6									6
7					**REQUIREMENTS**				7
8					Capital Outlay				8
9	-	-	256,937	342-548-5360	Construction	318,263			9
10									10
11	123,655	237,828			Ending Balance (Prior Years)				11
12			-	342-548-9999	Unappropriated Ending Fund Balance	-	-	-	12
13	123,655	237,828	256,937		**TOTAL REQUIREMENTS**	318,263	-	-	13

Debt Funds

The City maintains individual water and wastewater debt service funds. These funds are to pay off the debt for the construction of the water treatment plant and the wastewater treatment plant, both of which took place in the late 80's and early 90's. The water plant loan is carried by USDA and will retire in 2025. The wastewater loan is held by Business Oregon and will retire in 2031.



The funds also maintain a reserve that is required by the lending contracts. Transfers from the water and wastewater funds are budgeted annually in order to maintain the required reserve amounts for these debt funds.

This fund was established by Resolution No. 89-04 for the purpose of repayment of FMHA Water System Improvement Loan. (Adopted June 28, 1989)

DEBT FUND
RESOURCES AND REQUIREMENTS

This reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2019-20

CITY OF GERVAIS

Water
USDA RURAL DEVELOPMENT
(Aka: FmHA Reserve Fund)

	HISTORICAL DATA				DESCRIPTION	Budget for Next Year 2023-2024			
	Actual				RESOURCES AND REQUIREMENTS				
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23	Acct No		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
					RESOURCES				
					Beginning Fund Balance:				
1	21,331	21,583	21,657	500-4900	Cash on hand* (cash basis), or	22,331			1
2	248	113	100	500-4000	Interest	500			2
3	20,000	20,000	20,000	500-4500	Transfer from Water Fund	20,000			3
4									4
5	41,579	41,696	41,757		**TOTAL RESOURCES**	42,831	-	-	5
6					**REQUIREMENTS**				6
7	11,715	12,301	13,000	500-531-6100	Principal Payment - Due March 2023	13,600			7
8	8,281	7,695	7,100	500-531-6101	Interest Payment - Due March 2023	6,500			8
9									9
10	21,583	21,700			Ending Balance (Prior Years)				10
11		-	21,657	500-531-9999	Unappropriated Ending Fund Balance	22,731			11
12									12
13	41,579	41,696	41,757		**TOTAL REQUIREMENTS**	42,831	-	-	13

DEBT FUND
RESOURCES AND REQUIREMENTS

Wastewater

GENERAL FUND

	Historical Data						2023-2024		
	Actual								
	Second preceding 2020-21	First preceding 2021-22	Adopted Budget 2022-23	Acct. No.	DESCRIPTION RESOURCES AND REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
					Beginning Fund Balance				
1	70,237	70,098	65,898	510-4900	Cash on Hand (Cash Basis), or	66,537			1
2	644	287	250	510-4000	Interest	530			2
3	58,500	58,000	60,000	510-4500	Transfer in from Wastewater Fund	62,000			3
4									4
5	129,381	128,385	126,148		**TOTAL RESOURCES**	129,067	-	-	5
6									6
7									7
8	42,639	48,060	48,550	510-541-6100	Principal Payment - Due Nov. 2024	54,000			8
9	16,644	14,299	11,690	510-541-6101	Interest Payment - Due Nov. 2024	9,000			9
10									10
11	59,283	62,359	60,240		**TOTAL PRINCIPAL AND INTEREST**	63,000	-	-	11
12									12
13	70,098	66,026			Ending Balance (Prior Years)				13
14			65,908	510-541-9999	Total Unappropriated Ending Fund Balance	66,067			14
15									15
16	129,381	128,385	126,148		**TOTAL REQUIREMENTS**	129,067	-	-	16

GOAL-SETTING WORKSHOP RESULTS

March 18, 2021

MISSION STATEMENT

The City of Gervais shall honor, respect and involve its community members to promote safety, wellness, and economic growth and stability.

GOALS

The City of Gervais will:

1. Attract businesses that will provide services/job opportunities in the community.
2. Provide municipal facilities and infrastructure to support current operations and plan for orderly growth.
3. Engage in efficient and effective activities to promote community safety and wellness.
4. Improve our community's aesthetic appeal.
5. Develop and implement community recreational resources and cultural activities.
6. Enhance community communications.

OBJECTIVES

Goal #1 – Attract businesses that will provide services/job opportunities in the community

	OBJECTIVE	PRIORITY
1	In consultation with regional partners such as SEDCOR and Regional Solutions, and the COG, identify available property for business/commercial development.	1
2	Establish Economic Development Committee with roles and guidelines and appoint members.	2
3	Implement business license plan and program.	1
4	Develop a Downtown Economic Development Plan in coordination with the Economic Development Committee.	2
5	Strengthen and promote relationship and visibility with economic development entities and existing businesses to market/promote the City of Gervais.	4

Goal #2 – Provide municipal facilities and infrastructure to support current operations and plan for orderly growth

	OBJECTIVE	PRIORITY
1	Design and construct street and sidewalk improvements from 1st Street to 7th Street on Douglas Avenue.	3
2	Continue to build the Water Reserve fund (i.e. rates, fees, etc.)	4
3	Identify grant opportunities to fund City infrastructure needs.	4
4	Establish a Transportation System Development Charge.	3
5	Identify process and need for urban growth boundary expansion /amendment	1

Goal #3 – Engage in efficient and effective governmental activities to promote community safety and wellness

	OBJECTIVE	PRIORITY
1	Provide initial CERT training in Gervais for staff and community with a commitment to offer additional cert training opportunities	1
2	Review and revise ordinances relating to criminal offenses and civil infractions.	4
3	Collaborate with State, County and other city departments and with community health organizations and partners to work more effectively together to address City/community needs. **	4
4	Install a generator at City Hall to support the emergency command center for Gervais.	1

** This objective does not just apply to community safety and wellness, but to overall City operations.

Goal #4 – Improve community's aesthetic appeal

	OBJECTIVE	PRIORITY
1	Engage Economic Development Committee to suggest, discuss and support downtown maintenance efforts with business owners.	2
2	Identify and assign "Green Cities" project recommendations for implementation such as: • Historic plaques for downtown and other historic areas • Update walking maps with historic points of interest • 4th Street Improvement including the 4th Street Courtyard, Shared Space Cleanup and Facades • Bike Racks, Bike Repair Station and Bike to School Program	2
3	Identify and pursue available grants for community projects	4

Goal #5 – Develop and implement community recreational resources and cultural activities

	OBJECTIVE	PRIORITY
1	Recognize community volunteers in conjunction with National Night Out event.	4
2	Establish a Civic Engagement Committee that is focused on advising the council on youth participation in civic government, economic development, and parks & recreation (with clearly defined roles and responsibilities and authority to establish policies).	1
3	Identify and promote resources to provide networking opportunities for Seniors.	2
4	Work with schools to identify and coordinate activities for children and adults.	4
5	Support DARE activities in the community	4
6	Explore incorporating the Sam Brown house into the City	1

Goal #6 – Enhance community communications

	OBJECTIVE	PRIORITY
1	Create a community Town Hall event/s or picnic to allow for community information sharing and communication	1
2	Develop a Gervais welcome pamphlet	1
3	Create a City newsletter.	1
4	Update and expand the Gervais City website	1

KEY TO PRIORITY RATINGS

1 – Do now – budget in the forth-coming budget year
2 – Look at accomplishing 2-3 years in the future
3 – Nice to have – not to look at funding for at least 3 – 5 years in the future
4 – Routine – on-going from year to year