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**FORM LB-1**

**NOTICE OF BUDGET HEARING**

A public meeting of the City of Gervais will be held on June 1, 2023 at 7:00 p.m. Meeting accessibility information will be posted on the meeting agenda and at [www.gervaisoregon.org](http://www.gervaisoregon.org) on May 25, 2023. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the City of Gervais Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Gervais City Hall, between the hours of 8:00 a.m. and 5:00 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year.

Contact: Susie Marston Telephone: 503-792-4900 Email: [smarston@cityofgervais.com](mailto:smarston@cityofgervais.com)

<b>FINANCIAL SUMMARY - RESOURCES</b>			
<b>TOTAL OF ALL FUNDS</b>	<b>Actual Amount 2021-22</b>	<b>Adopted Budget This Year 2022-23</b>	<b>Approved Budget Next Year 2023-24</b>
Beginning Fund Balance/Net Working Capital	2,398,696	3,604,455	4,429,065
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	1,702,619	1,184,249	1,136,245
Federal, State and All Other Grants, Gifts, Allocations and Donations	948,382	2,234,533	1,697,465
Revenue from Bonds and Other Debt	38,210	38,225	38,096
Interfund Transfers / Internal Service Reimbursements	104,000	167,150	127,500
All Other Resources Except Property Taxes	44,231	57,791	118,605
Property Taxes Estimated to be Received	839,863	933,919	1,033,903
<b>Total Resources</b>	<b>6,076,000</b>	<b>8,220,321</b>	<b>8,580,880</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION</b>			
Personnel Services	1,292,305	1,464,450	1,707,979
Materials and Services	690,063	837,717	854,196
Capital Outlay	255,601	4,717,120	4,622,596
Debt Service	120,558	38,210	38,097
Interfund Transfers	104,000	167,150	127,500
Contingencies	0	120,000	80,000
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	3,613,473	875,674	1,150,512
<b>Total Requirements</b>	<b>6,076,000</b>	<b>8,220,321</b>	<b>8,580,880</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *</b>			
<b>Name of Organizational Unit or Program FTE for that unit or program</b>	<b>Actual Amount 2021-22</b>	<b>Adopted Budget This Year 2022-23</b>	<b>Approved Budget Next Year 2023-24</b>
Administration	183,419	241,023	236,156
FTE	0.41	0.55	0.55
Police	925,276	1,024,238	1,116,797
FTE	6.36	7.40	7.40
Streets	266,808	1,032,242	683,306
FTE	1.75	1.80	1.80
Parks	4,681	165,106	108,508
FTE	0.00	0.00	0.00
Municipal Court	24,817	26,321	74,938
FTE	0.78	0.65	0.65
City Council	1,709	3,228	4,373
FTE	0.00	0.00	0.00
Water Maintenance and Operations	278,309	364,551	380,882
FTE	1.59	1.77	1.77
Water System Improvements	11,251	100,000	200,000
FTE	0.00	0.00	0.00
Backflow Management	7,564	7,800	7,800
FTE	0.00	0.00	0.00
Wastewater	494,244	1,454,566	1,420,206
FTE	1.59	1.78	1.78
Storm Drain	54,590	77,341	93,673
FTE	0.53	0.55	0.55
Police Vehicle Replacement	13,569	51,715	49,106
FTE	0.00	0.00	0.00
Capital Reserve	0	86,114	104,152
FTE	0.00	0.00	0.00
Bike Path Construction	0	11,513	12,979
FTE	0.00	0.00	0.00
4th of July	2,387	5,064	6,207
FTE	0.00	0.00	0.00
Special Events	284	939	1,586
FTE	0.00	0.00	0.00
American Rescue Plan	0	615,691	645,325
FTE	0	0	0
Water Reserve	0	45,285	61,791
FTE	0.00	0.00	0.00
D.A.R.E.	7,264	14,500	16,000
FTE	0.00	0.00	0.00
Water SDC	0	290,547	370,033
FTE	0.00	0.00	0.00

# City of Gervais



**2023-2024**

**Approved Budget**

## Budget Committee Members



### City Council

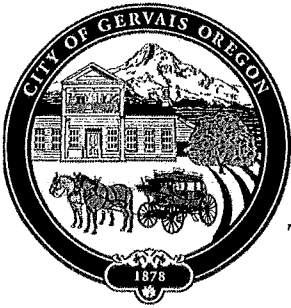
Annie Gilland, Mayor  
Micky Wagner, Council President  
John Harvey, Councilor  
Michael Gregory, Councilor  
Baltazar Gonzalez, Councilor  
Pamela Foreman, Councilor

### Citizen Members

Christopher Barch  
Laura Clifton  
Andrea Barrera  
Angie Peters  
Connie Barrera  
Susan Smith

City of Gervais  
PO Box 329  
Gervais, OR 97026  
(503) 792-4900  
[www.gervaisoregon.org](http://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.

**The City of Gervais is an Equal Opportunity Provider and Employer. Complaints of discrimination should be sent to: USDA, Director, Office of Civil Rights, Washington, DC 20250-9410**

## 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 Jentsch. 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  
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
<b>Total Resources</b>	<b>1,566,822</b>	<b>1,015,740</b>	<b>771,049</b>	<b>2,019,331</b>	<b>103,035</b>	<b>236,249</b>	<b>780,773</b>	<b>1,915,983</b>	<b>171,898</b>	<b>8,580,880</b>
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
<b>Total Expenditures</b>	<b>1,491,752</b>	<b>618,466</b>	<b>588,682</b>	<b>1,420,206</b>	<b>93,673</b>	<b>236,249</b>	<b>774,757</b>	<b>1,915,983</b>	<b>83,100</b>	<b>7,222,868</b>
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
<b>Total Other Uses</b>	<b>75,070</b>	<b>397,274</b>	<b>182,367</b>	<b>599,125</b>	<b>9,362</b>	<b>-</b>	<b>6,016</b>	<b>-</b>	<b>88,798</b>	<b>1,358,012</b>
<b>Total Expenditures &amp; Other Uses</b>	<b>1,566,822</b>	<b>1,015,740</b>	<b>771,049</b>	<b>2,019,331</b>	<b>103,035</b>	<b>236,249</b>	<b>780,773</b>	<b>1,915,983</b>	<b>171,898</b>	<b>8,580,880</b>



## 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.

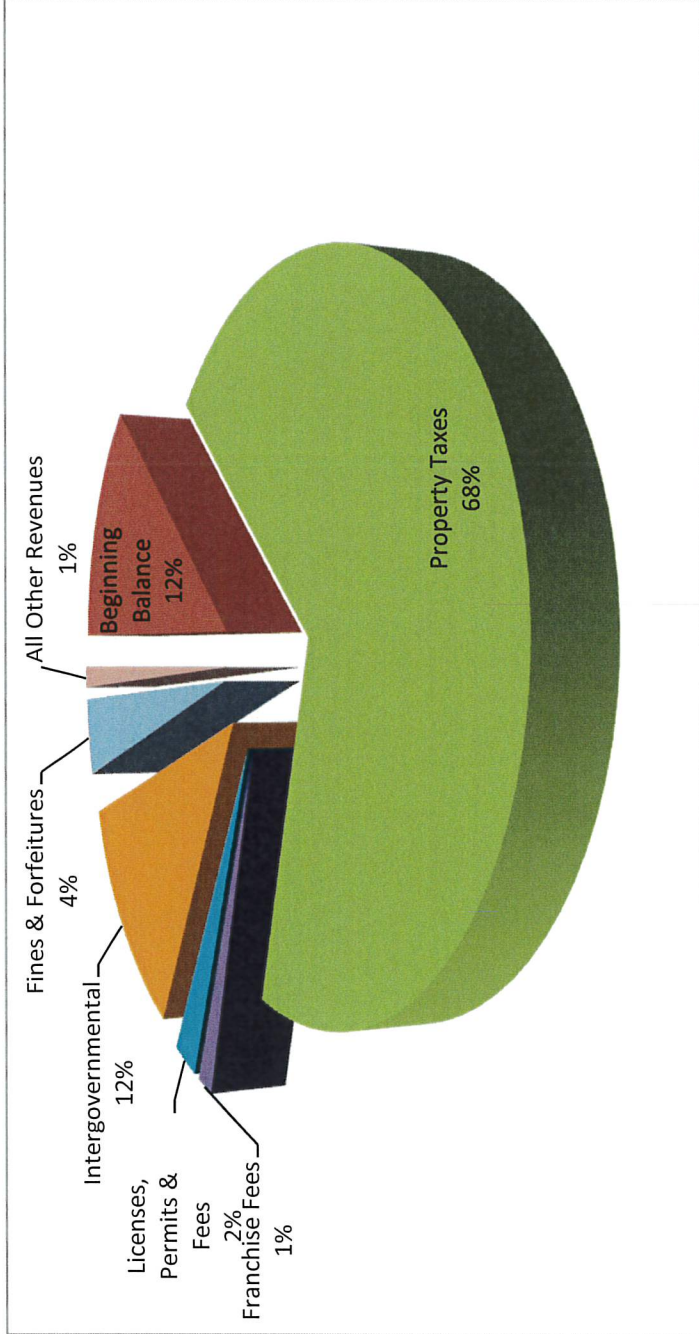
### Expenditures...

The COLA proposed for this year is 5.7%, which is built into this budget. However, at the Budget Committee meeting, a



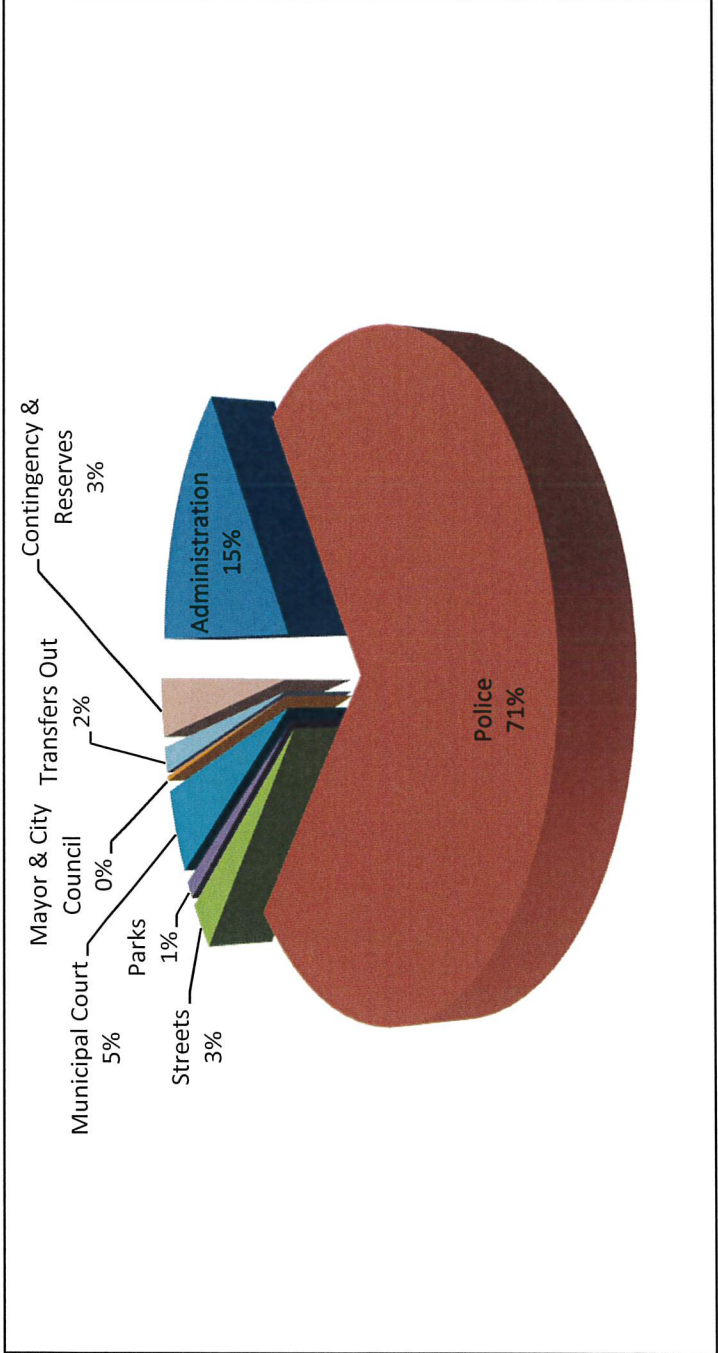
COLA of 4.5% was approved. Consistent with years' past, we use the CPI index where it measures in February of the current year. With the inflationary period that we are in, the City settled for a 5% COLA last year. It seems the CPI is trending downward, thus providing some relief looking forward. The 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
<b>Total</b>	<b>\$ 1,566,822</b>

## 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
<b>Total</b>	<b>\$ 1,566,822</b>

**RESOURCES**  
General Fund

CITY OF GERVAIS

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

**REQUIREMENTS**

**General Fund  
General Government  
(Administrative Department)**

**CITY OF GERVAIS**

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

**REQUIREMENTS**

General Fund  
Police Department

CITY OF GERVAIS

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

**REQUIREMENTS**

**General Fund  
Streets Department**

**CITY OF GERVAIS**

(Routine maintenance of streets, alleys...)

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

**REQUIREMENTS**

General Fund  
Parks Department

CITY OF GERVAIS

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



**REQUIREMENTS**

General Fund  
Municipal Court  
(Judicial Department)

**CITY OF GERVAIS**

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

**REQUIREMENTS**

**General Fund  
Mayor and City Council**

**CITY OF GERVAIS**

	HISTORICAL DATA			Acct No	EXPENDITURE DESCRIPTION	Budget for Next Year		
	Actual		Adopted Budget 2022-23			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding 2020-21	First Preceding 2021-22						
					<b>MATERIALS &amp; SERVICES</b>			
1	890	370	1,200	100-518-2110	Council Stipends	1,200	1,200	1
2	106	106	150	100-518-2300	Dues, Memberships, Subscriptions	150	150	2
3	23	19	128	100-518-2302	Insurance	148	148	3
4	160	1,043	1,500	100-518-2306	Training/Conference	2,625	2,625	4
5	1,186	171	250	100-518-2403	Supplies	250	250	5
6	2,365	1,709	3,228		<b>TOTAL MATERIALS &amp; SERVICES</b>	4,373	4,373	6
7	2,365	1,709	3,228		<b>TOTAL ORG/PROG REQUIREMENTS</b>	4,373	4,373	7
8								8
9					<b>REQUIREMENTS FOR OTHER ORG PROGRAMS</b>			9
10	199,534	183,419	241,023		Administration	236,154	236,154	10
11	907,417	925,277	1,024,238		Police	1,116,797	1,116,797	11
12	33,005	43,398	34,778		Public Works	43,640	43,640	12
13	2,276	4,681	25,414		Parks	15,848	15,848	13
14	38,378	24,817	26,321		Municipal Court	74,938	74,938	14
15	1,182,976	1,183,302	1,355,002		<b>TOTAL ALLOCATED REQUIREMENTS</b>	1,491,752	1,491,752	15

**REQUIREMENTS SUMMARY  
BY FUND, ORGANIZATION UNIT, OR PROGRAM**

GENERAL FUND				CITY OF GERVAIS				
HISTORICAL DATA				Budget for Next Year				
Actual	2021-22		Adopted Budget 2022-23	Acct. No.	EXPENDITURE DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding 2020-21	First Preceding 2021-22						
					PERSONNEL SERVICES NOT ALLOCATED			
					TOTAL Personnel SERVICES			
					Total Full-Time Equivalent (FTE)			
					MATERIALS AND SERVICES NOT ALLOCATED			
					TOTAL MATERIALS AND SERVICES			
					CAPITAL OUTLAY NOT ALLOCATED			
					TOTAL CAPITAL OUTLAY			
					INTERFUND TRANSFERS			
					Transfer to Park Fund			
					Transfer to Police Vehicle Fund	15,000	15,000	
					Transfer to Water Fund			
					Transfer to 4th of July Fund	4,000	4,000	
					Transfer to American Rescue Plan Fund			
					Transfer to Public Works Vehicle Rpdclmmt	3,500	3,500	
					TOTAL INTERFUND TRANSFERS	22,500	22,500	
					OPERATING CONTINGENCY			
					TOTAL REQUIREMENTS NOT ALLOCATED	22,500	22,500	22,500
					TOTAL ORG/PROG REQUIREMENTS	1,514,252	1,514,252	22,500
					Ending balance (Prior Years)			
					UNAPPROPRIATED ENDING FUND BALANCE	52,570	52,570	
					TOTAL REQUIREMENTS	1,566,822	1,566,822	22,500

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

**REQUIREMENTS**

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

CITY OF GERVAIS

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

**REQUIREMENTS SUMMARY  
BY FUND, ORGANIZATION UNIT, OR PROGRAM**

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

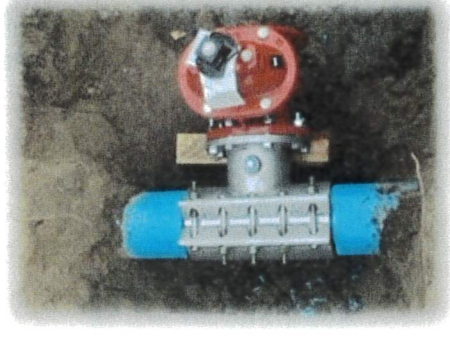
		CITY OF GERVAIS				
HISTORICAL DATA			Budget for Next Year			
Actual	Adopted Budget	Acct. No.	EXPENDITURE DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second Preceding 2020-21	First Preceding 2021-22					
			MATERIALS AND SERVICES NOT ALLOCATED			
1						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	110-512-7045	Transfer to Bike Path Fund	1,000	1,000	7
8	-	110-512-7001	Transfer to General Fund	-	-	8
9	1,000		TOTAL INTERFUND TRANSFERS	1,000	1,000	9
10		100-510-7999	OPERATING CONTINGENCY	50,000	50,000	10
11	1,000		TOTAL REQUIREMENTS NOT ALLOCATED	51,000	51,000	11
12	282,862		TOTAL ORG/PROG REQUIREMENTS	669,466	669,466	12
13	694,802		Ending balance (Prior Years)			13
14		100-510-9999	UNAPPROPRIATED ENDING FUND BALANCE	346,274	346,274	14
15	977,664		TOTAL REQUIREMENTS	1,015,740	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.







**REQUIREMENTS**

**Water Fund  
Water Department  
(Routine maintenance/operation)**

**CITY OF GERVAIS**

	HISTORICAL DATA			Acct No	EXPENDITURE DESCRIPTION	Budget for Next Year			2023-2024
	Actual					Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23						
					<b>Personnel SERVICES</b>				
1	14,329	22,452	24,120	200-531-1100	City Manager	24,926	24,926		1
2	17,325	16,639	18,899	200-531-1101	Clerk	21,942	21,942		2
3	12,633	12,337	14,021	200-531-1102	City Recorder	12,874	12,874		3
4	22,379	22,756	24,476	200-531-1108	Public Works Superintendent	15,980	15,980		4
5	23,268	25,158	38,591	200-531-1109	Utility Workers	43,646	43,646		5
6	7,344	8,058	9,942	Multiple accounts	Payroll Tax Expense	9,514	9,514		6
7	25,833	26,440	32,698	200-531-1300	Medical/Dental/Life Insurance	37,094	37,094		7
8	10,225	14,036	9,213	200-531-1400	PERS	25,190	25,190		8
9	133,335	147,875	171,960		<b>TOTAL Personnel SERVICES</b>	191,166	191,166		9
10	<b>1.59</b>	<b>1.77</b>	<b>1.77</b>		<b>Total Full-Time Equivalent (FTE)</b>	<b>1.77</b>	<b>1.77</b>		10
11					<b>MATERIALS &amp; SERVICES</b>				11
12	9,431	15,868	16,500	200-531-2201	Maintenance/Repair	16,500	16,500		12
13	4,217	5,406	2,315	200-531-2205	Software Maintenance	2,315	2,315		13
14	2,693	1,615	3,500	200-531-2411	Fuel	3,500	3,500		14
15	21,802	17,553	14,141	200-531-2302	Insurance	16,404	16,404		15
16	615	1,847	2,000	200-531-2306	Training/Conference	2,000	2,000		16
17	1,797	2,241	3,500	200-531-2300	Dues, Memberships, Subscriptions	3,500	3,500		17
18	23,499	25,404	25,250	200-531-2314	Utilities	25,250	25,250		18
19	5,530	2,167	25,000	200-531-2316	Professional Services	25,000	25,000		19
20	5,298	4,930	9,500	200-531-2403	Supplies	9,500	9,500		20
21	-	1,276	1,250	200-531-2404	Bank Charges	1,250	1,250		21
22	9,093	9,708	15,000	200-531-2427	Chemicals	17,000	17,000		22
23	569	1,653	2,300	200-531-2431	Small Tools, Equipment/clothing	2,300	2,300		23
24	-	-	100	200-531-2499	Miscellaneous	100	100		24
25	84,503	89,668	120,356		<b>TOTAL MATERIALS &amp; SERVICES</b>	124,619	124,619		25
26					<b>CAPITAL OUTLAY</b>				26
27	-	-	-		Building Improvements	-	-		27
28	-	1,716	32,025	200-531-5331	Equip/Furniture Acquisition	25,000	25,000		28
29	-	846	2,000	200-531-5332	Electronic Equipment	2,000	2,000		29
30	-	2,562	34,025		<b>TOTAL CAPITAL OUTLAY</b>	27,000	27,000		30
31									31
32	217,838	240,105	326,341		<b>TOTAL REQUIREMENTS</b>	342,785	342,785		32

**REQUIREMENTS**

**Water Fund  
Water System Improvements  
(Capital improvements to system)**

**CITY OF GERVAIS**

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

REQUIREMENTS

Water Fund  
Backflow Program

CITY OF GERVAIS

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

**REQUIREMENTS SUMMARY  
BY FUND, ORGANIZATION UNIT, OR PROGRAM**

**WATER FUND**

CITY OF GERVAIS

HISTORICAL DATA				EXPENDITURE DESCRIPTION	Budget for Next Year		2023-2024	
Actual		Adopted Budget 2022-23	Acct. No.		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
Second Preceding 2020-21	First Preceding 2021-22							
				PERSONNEL SERVICES (NOT ALLOCATED)				
1	-	-	-		-	-	-	1
2								2
3	-	-	-	<b>TOTAL PERSONNEL SERVICES</b>				3
4				<b>Total Full-Time Equivalent (FTE)</b>				4
5				MATERIALS AND SERVICES (NOT ALLOCATED)				5
6	-	-	-		-	-	-	6
7								7
8	-	-	-	<b>TOTAL MATERIALS AND SERVICES</b>				8
9								9
10				CAPITAL OUTLAY (NOT ALLOCATED)				10
11								11
12	-	-	-	<b>TOTAL CAPITAL OUTLAY</b>				12
13				DEBT SERVICE				13
14	32,718	22,163	22,274	Loan Repayment to Wastewater Fund- Principal	22,385	22,385	22,385	14
15	5,486	447	336	Loan Repayment to Wastewater Fund - Interest	112	112	112	15
16		10,891	11,125	Loan Repayment to IFA - Principal (Due 12/1/22)	11,360	11,360	11,360	16
17		4,703	4,475	Loan Repayment to IFA - Interest (Due 12/1/22)	4,240	4,240	4,240	17
18								18
19	<b>38,204</b>	<b>38,203</b>	<b>38,210</b>	<b>TOTAL DEBT SERVICE</b>	<b>38,097</b>	<b>38,097</b>	<b>38,097</b>	19
20				INTERFUND TRANSFERS				20
21	20,000	20,000	20,000	Transfer to Water Debt Fund	20,000	20,000	20,000	21
22	15,000	15,000	15,000	Transfer to Water Reserve Fund	15,000	15,000	15,000	22
	-	-	3,500	Transfer to Public Works Vehicle Rplmnt	3,500	3,500	3,500	
23	<b>35,000</b>	<b>35,000</b>	<b>38,500</b>	<b>TOTAL INTERFUND TRANSFERS</b>	<b>38,500</b>	<b>38,500</b>	<b>38,500</b>	23
24			15,000	<b>OPERATING CONTINGENCY</b>	15,000	15,000	15,000	24
25	73,204	73,203	91,710	<b>TOTAL REQUIREMENTS NOT ALLOCATED</b>	91,597	91,597	91,597	25
26	308,224	332,124	525,851	<b>TOTAL ORG/PROG REQUIREMENTS</b>	642,182	642,182	642,182	26
27	143,308	239,599		Ending Balance (Prior Years)				27
28			109,863	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	128,867	128,867	128,867	28
29	451,532	571,723	635,714	<b>TOTAL REQUIREMENTS</b>	771,049	771,049	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			Acct No.	RESOURCE DESCRIPTION	Budget for Next Year			2023-2024	
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	2023-2024	
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23						Proposed By Budget Officer	Approved By Budget Committee
1	102,587	138,426	161,113	210-4900	Beginning Fund Balance:	575,491	575,491	1		
2	643	1,133	650	210-4000	Available cash on hand (cash basis)	2,850	2,850	2		
3					Interest			3		
4	363,513	392,683	403,100	210-4100	<b>OTHER RESOURCES</b>	415,193	415,193	4		
5	6,075	15,700	3,100	210-4103	User fees (monthly charges)	3,100	3,100	5		
6	-	164,881	97,500	210-4105	Connection fees	-	-	6		
7	203	822	200	210-4110	Emergency Funding - Rebuild Tree Farm	200	200	7		
8	22,053	22,163	22,274	210-4108	Miscellaneous	22,385	22,385	8		
9	557	447	336	210-4109	Loan Repayment from Water - Principal	112	112	9		
10		-	1,000,000	210-4401	Loan Repayment from Water - Interest	1,000,000	1,000,000	10		
11					Grants			11		
12	495,632	736,253	1,688,273		<b>TOTAL RESOURCES</b>	2,019,331	2,019,331	12		

**REQUIREMENTS**  
**Wastewater Fund**  
**Sewer Department**

CITY OF GERVAIS

(Routine maintenance/operation)

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



**REQUIREMENTS SUMMARY  
BY FUND, ORGANIZATION UNIT, OR PROGRAM**

Wastewater Fund  
Sewer Department

(Routine maintenance/operation)

CITY OF GERVAIS

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

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

**REQUIREMENTS**

Storm Drainage Fund  
Storm Drain Department

CITY OF GERVAIS

	Historical Data			Adopted Budget 2022-23	Acct. No.	EXPENDITURE DESCRIPTION	Budget for Next Year			2023-2024	
	Actual						Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding 2020-21	First Preceding 2021-22									
						PERSONNEL SERVICES					
1	4,776	4,983	5,360	215-546-1100		City Manager	5,539	5,539			1
2	2,475	2,377	2,700	215-546-1101		Clerk	3,135	3,135			2
3	3,609	3,084	3,505	215-546-1102		City Recorder	3,219	3,219			3
4	6,886	7,002	7,531	215-546-1108		Public Works Superintendent	4,917	4,917			4
5	10,341	11,181	17,152	215-546-1109		Utility Worker	19,398	19,398			5
6	2,301	2,336	3,006	Multiple accounts		Payroll Tax Expense	2,889	2,889			6
7	7,663	7,493	10,233	215-546-1300		Medical/Dental/Life Insurance	11,463	11,463			7
8	3,381	4,292	2,806	215-546-1400		PERS	7,565	7,565			8
9	41,434	42,749	52,293			<b>TOTAL Personnel SERVICES</b>	58,125	58,125			9
10	<b>0.49</b>	<b>0.55</b>	<b>0.55</b>			<b>Total Full-Time Equivalent (FTE)</b>	<b>0.55</b>	<b>0.55</b>			10
11						MATERIALS & SERVICES					11
12	1,224	566	1,500	215-546-2201		Repairs & Maintenance	1,500	1,500			12
13	1,062	90	2,198	215-546-2205		Software Maintenance Fees	2,198	2,198			13
14	1,398	1,304	1,500	215-546-2316		Professional Services	1,500	1,500			14
15	-	27	350	215-546-2403		Supplies	350	350			15
16	3,684	1,987	5,548			<b>TOTAL MATERIALS &amp; SERVICES</b>	5,548	5,548			16
17						CAPITAL OUTLAY					17
18	-	9,854	19,500	215-546-5360		Storm Drain Improvements	30,000	30,000			18
19	-	9,854	19,500			<b>TOTAL CAPITAL OUTLAY</b>	30,000	30,000			19
20						REQUIREMENTS NOT ALLOCATED					20
21											21
22	-	-	-	215-546-7999		OPERATING CONTINGENCY	-	-			22
23	-	-	-			<b>TOTAL REQUIREMENTS NOT ALLOCATED</b>	-	-			23
24	45,118	54,590	77,341			<b>TOTAL ORG/PROG REQUIREMENTS</b>	93,673	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	9,362			26
27	63,570	83,689	94,642			<b>TOTAL REQUIREMENTS</b>	103,035	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				Acct No	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year			2023-2024 Adopted by Governing Body
	Actual		Adopted Budget 2022-23	Proposed by Budget Officer			Approved by Budget Committee			
	Second Preceding 2020-21	First Preceding 2021-22								
						RESOURCES				
						Beginning Fund Balance:				
1	18	15,112	30,185	300-4900		Cash on hand (cash basis)	46,091	46,091		1
2	94	114	100	300-4000		Interest	700	700		2
3	15,000	15,000	15,000	300-4500		Transfer in from Other Funds	15,000	15,000		3
4										4
5	15,112	30,226	45,285			<b>TOTAL RESOURCES</b>	61,791	61,791		5
6						<b>REQUIREMENTS</b>				6
7	-	-	45,285	300-531-5100		Capital Repairs/Maintenance	61,791	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			<b>TOTAL REQUIREMENTS</b>	61,791	61,791		12

## D.A.R.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.R.E. program to the Gervais school community.

### Resources...

The City receives donations that support its D.A.R.R.E. program. With those donations, the City purchases classroom materials and graduation t-shirts. The teaching of the D.A.R.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			Acct No	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year			2023-2024
	Actual					Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23						
					<b>RESOURCES</b>				
					Beginning Fund Balance:				
1	1,046	8,705	7,805	305-4900	Cash on hand* (cash basis), or	7,786	7,786		1
2	23	47	70	305-4000	Interest	230	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	12,500		4
6	5,200	1,275	1,500	305-4510	Donations/Contributions	1,500	1,500		5
7									6
8	8,769	16,041	21,875		<b>TOTAL RESOURCES</b>	22,016	22,016		7
9									8
10					<b>REQUIREMENTS</b>				9
11									10
12	64	7,264	14,500	305-511-2403	Supplies	16,000	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	6,016		14
16	8,769	16,041	21,875		<b>TOTAL REQUIREMENTS</b>	22,016	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			Acct No	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year			2023-2024 Adopted by Governing Body	
	Actual	Adopted Budget 2022-23	First Preceding 2021-22			Proposed by Budget Officer	Approved by Budget Committee	2023-2024		
								Second Preceding 2020-21		Adopted by Governing Body
					<b>RESOURCES</b>					
					Beginning Fund Balance:					
1	-	-	-	314-4900	Cash on hand (cash basis)	10,500	10,500	-	1	
2	-	-	-	314-4000	Interest	200	200	-	2	
3	-	10,500	-	314-4500	Transfer in from Other Funds	10,500	10,500	-	3	
4									4	
5	-	10,500	-		<b>TOTAL RESOURCES</b>	21,200	21,200	-	5	
6					<b>REQUIREMENTS</b>				6	
7	-	10,500	-	314-612-5336	Vehicle/Equipment Replacement	21,200	21,200	-	7	
8									8	
9	-	-	-		Ending Balance (Prior Years)	-	-	-	9	
10					Unappropriated Ending Fund Balance	-	-	-	10	
11									11	
12	-	10,500	-		<b>TOTAL REQUIREMENTS</b>	21,200	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			Acct No	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year		2023-2024 Adopted by Governing Body
	Actual		Adopted Budget			Proposed by Budget Officer	Approved by Budget Committee	
	Second Preceding 2020-21	First Preceding 2021-22	2022-23					
					<b>RESOURCES</b>			
					Beginning Fund Balance:			
1	20,165	38,625	35,945	310-4900	Cash on hand* (cash basis), or	32,946	32,946	1
2	137	169	120	310-4000	Interest	510	510	2
3	700	600	500	310-4109	Tow Receipts (Vehicle Release Fees)	500	500	3
4	230	350	150	310-4110	Miscellaneous	150	150	4
5	35,000	10,000	15,000	310-4500	Transfer from General Fund	15,000	15,000	5
6								6
7	56,232	49,744	51,715		<b>TOTAL RESOURCES</b>	49,106	49,106	7
8								8
9					<b>REQUIREMENTS</b>			9
10					Capital Outlay			10
12	3,588		18,000	310-511-5340	Replace Vehicle Equipment	12,016	12,016	12
13	14,019	13,569	33,715	310-511-5341	Replace of Patrol Vehicle	37,090	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		<b>TOTAL REQUIREMENTS</b>	49,106	49,106	18

## Capital Reserve Fund

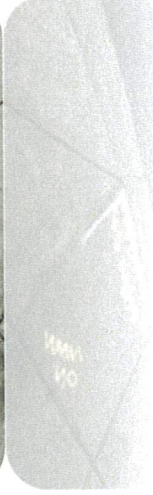
The Capital Reserve Fund was established by Resolution No. 19-002 in 2019 to set aside sales proceeds of the old city hall for council-approved city-wide capital projects which includes repairs, improvements, new construction, or maintenance or replacement to the City's existing infrastructure.

### 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**

**Capital Reserve Fund**

**CITY OF GERVAIS**

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

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

## Parks Fund

The purpose of this fund is for the development of new parks as well as maintenance and repair of the existing parks in Gervais.

Future projects include adding a skate park to the existing Gervais Community Park located on Black Walnut St as well as a Veteran's Memorial wall.

Planned expenditures this year include:

- Adding six light poles in partnership with PGE to the Gervais Community Park.
- Purchasing a gopher extermination unit that will be split among other funds.
- Painting of structures in Gervais Community 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			Acct No	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year			2023-2024 Adopted by Governing Body
	Actual					Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23						
					<b>RESOURCES</b>				
					Beginning Fund Balance:				
1	-	71,689	71,950	320-4900	Cash on hand* (cash basis), or	75,960	75,960	75,960	1
2	291	405	300	320-4000	Interest	1,700	1,700	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	15,000	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		<b>TOTAL RESOURCES</b>	92,660	92,660	92,660	9
10									10
11					<b>REQUIREMENTS</b>				11
12					<b>MATERIALS AND SERVICES</b>				12
13			1,345	320-548-2403	Supplies				13
14			1,155	320-548-2414	Rental and Insurance				14
15									15
16			2,500		<b>TOTAL MATERIALS AND SERVICES</b>	-	-	-	16
17									17
18					<b>CAPITAL OUTLAY</b>				18
19	-	-	72,047	320-548-5360	Park Development Costs (Ivy Woods Payment)	75,000	75,000	75,000	19
20	-	-	57,645	320-548-5361	Skatte Park Development	10,160	10,160	10,160	20
21	-	-	7,500	320-548-5362	Veterans Wall	7,500	7,500	7,500	21
22	-	-							22
23	-	-	137,192		<b>TOTAL CAPITAL OUTLAY</b>	92,660	92,660	92,660	23
24									24
25					<b>REQUIREMENTS NOT ALLOCATED</b>				25
26	-	-	-	320-548-7999	<b>OPERATING CONTINGENCY</b>	-	-	-	26
27	-	-	-		<b>TOTAL REQUIREMENTS NOT ALLOCATED</b>	-	-	-	27
28	-	-	139,692		<b>TOTAL ORG/PROG REQUIREMENTS</b>	92,660	92,660	92,660	28
29	71,689	75,135			Ending Balance (Prior Years)				29
30			58		<b>UNAPPROPRIATED ENDING FUND BALANCE</b>				30
31	71,689	75,135	139,750		<b>TOTAL REQUIREMENTS</b>	92,660	92,660	92,660	31



## Special Revenue Funds

### 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.



### 4<sup>th</sup> of July Fund

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

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

4th of July Fund

CITY OF GERVAIS

	HISTORICAL DATA			Acct No	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year			2023-2024 Adopted by Governing Body
	Actual					Proposed by Budget Officer	Approved by Budget Committee	2023-2024 Adopted by Governing Body	
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23						
					<b>RESOURCES</b>				
					Beginning Fund Balance:				
1	2,334	2,368	394	345-4900	Cash on hand* (cash basis), or	607	607	607	1
2									2
3	17	1	20	345-4000	Interest	100	100	100	3
4	88	682	200	345-4520	Raffle Tickets	200	200	200	4
5	-	-	1,000	345-4510	Donations	1,000	1,000	1,000	5
6	48	130	300	345-4115	Vendor Fees	300	300	300	6
7	-	-	3,150	345-4500	Transfer in from General Fund	4,000	4,000	4,000	7
8									8
9	2,488	3,181	5,064		<b>TOTAL RESOURCES</b>	6,207	6,207	6,207	9
10									10
11					<b>REQUIREMENTS</b>				11
12			750	345-550-2110	Entertainment	1,500	1,500	1,500	12
13	120	-	120	345-550-2313	Licenses and Permits	150	300	300	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	3,057	3,057	16
17	-	-	1,200	345-550-2414	Equipment Rentals	1,500	1,350	1,350	17
18	120	2,387	5,064		<b>TOTAL MATERIALS &amp; SERVICES</b>	6,207	6,207	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		<b>TOTAL REQUIREMENTS</b>	6,207	6,207	6,207	22

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

Special Events Fund

CITY OF GERVAIS

	HISTORICAL DATA			Acct No	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year			2023-2024 Adopted by Governing Body
	Actual					Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23						
					<b>RESOURCES</b>				
					Beginning Fund Balance:				
1	910	916	919	350-4900	Cash on hand* (cash basis), or	1,551	1,551	1,551	1
2	6	6	20	350-4000	Interest	35	35	35	2
3	-	1,014		350-4115	Fundraising	-	-	-	3
4									4
5	916	1,936	939		<b>TOTAL RESOURCES</b>	1,586	1,586	1,586	5
6					<b>REQUIREMENTS</b>				6
7	-	284	939	350-510-2403	Supplies	1,586	1,586	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		<b>TOTAL REQUIREMENTS</b>	1,586	1,586	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 capital 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			Acct No	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year			2023-2024 Adopted by Governing Body
	Actual					Proposed by Budget Officer	Approved by Budget Committee	2023-2024 Adopted by Governing Body	
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23						
					<b>RESOURCES</b>				
					Beginning Fund Balance:				
1	-	-	307,923	360-4900	Cash on hand* (cash basis), or	631,825	631,825		1
2	-	1,423	1,200	360-4000	Interest	13,500	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		<b>TOTAL RESOURCES</b>	645,325	645,325		5
6					<b>REQUIREMENTS</b>				6
7	-	-	615,691	360-510-5360	Capital Outlay	645,325	645,325		7
8	-	-	-						8
9	-	308,164			Ending Balance (Prior Years)				9
10					Unappropriated Ending Fund Balance	-	-		10
11									11
12	-	308,164	615,691		<b>TOTAL REQUIREMENTS</b>	645,325	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 development charges solely 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			Acct No	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year			2023-2024 Adopted by Governing Body
	Actual					Proposed by Budget Officer	Approved by Budget Committee	2023-2024 Adopted by Governing Body	
	Second Preceding 2020-21	First Preceding 2021-22	Adopted Budget 2022-23						
					<b>RESOURCES</b>				
1	19,092	68,020	248,621	330-4900	Beginning Fund Balance:	345,053	345,053	345,053	1
2	230	1,005	720	330-4000	Interest	6,100	6,100	6,100	2
3	48,698	179,808	41,206	330-4105	Water SDC	18,880	18,880	18,880	3
4									4
5	68,020	248,833	290,547		<b>TOTAL RESOURCES</b>	370,033	370,033	370,033	5
6									6
7					<b>REQUIREMENTS</b>				7
8					Capital Outlay				8
9	-	-	290,547	330-531-5360	System Expansion	370,033	370,033	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		<b>TOTAL REQUIREMENTS</b>	370,033	370,033	370,033	13



**SDC FUND  
RESOURCES AND REQUIREMENTS**

Wastewater SDC

CITY OF GERVAIS

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

**SDC FUND  
RESOURCES AND REQUIREMENTS**

Storm Water SDC

CITY OF GERVAIS

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

**SDC FUND  
RESOURCES AND REQUIREMENTS**

**Park SDC**

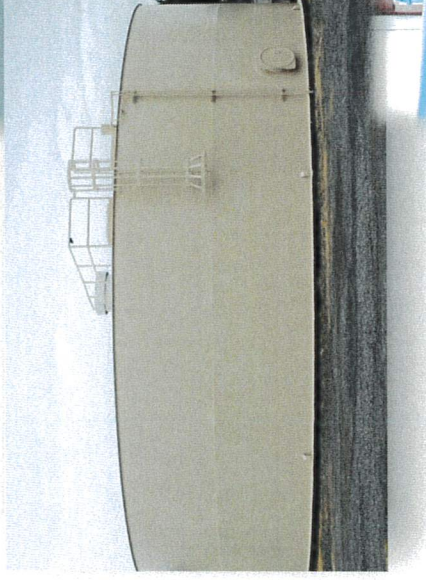
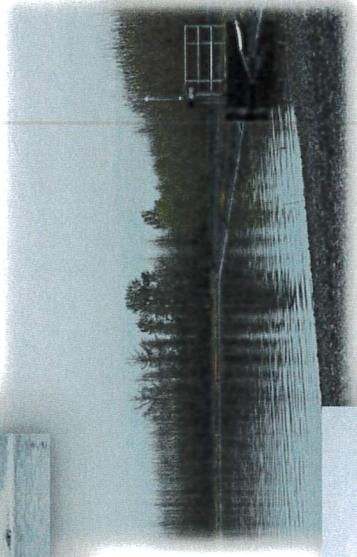
CITY OF GERVAIS

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

Water

CITY OF GERVAIS

**USDA RURAL DEVELOPMENT  
(Aka: FmHA Reserve Fund)**

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

**DEBT FUND  
RESOURCES AND REQUIREMENTS**

Wastewater

GENERAL FUND

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