



City of Gold Hill

FY 2023-24

City Manager's Recommended Budget

Gold Hill Budget Committee and Citizens of Gold Hill,

I am pleased to present a City Manager's Recommended Budget for the 2023-24 fiscal year. Over the past seven months of my interim appointment as City Manager, the task of understanding the current state of the financial position of the City was of primary importance and significant progress has been made.

However, there is no doubt that much more focus and attention to the City's current and future financial position is of utmost importance to move the organization from financial survivability to financial resiliency. This cannot be accomplished with this proposed budget alone; financial resiliency is a longer term goal that will require discipline both in operations and in community service desires over a multi-year span to maximize the value to the community of the funds entrusted by the community to manage.

Year in Review

Before the forward look towards the 2023-24 fiscal year, it is worth looking back and noting a few of the accomplishments of Council, staff and the community. They include:

- Initiating a community vote for annexation into the Rogue Valley Sewer Services special district territory
- Passage of a Unified Fee Schedule that included several new fees and increases in a number of other fees to maintain existing services levels and make incremental progress in deferred maintenance to key public infrastructure, including the tremendous asset that is the Gold Hill Park system.
- Grant awards for fuels reduction on City lands, initial design options for the Powerhouse structure and wetlands area in the Sports Park, street paving projects
- A number of successful community events enhancing livability and bringing guests to visit, enjoy and spend time in Gold Hill
- Continued staff focus on regular cleaning, mowing, cutting and general day to day upkeep of the downtown area and the parks system.
- Adoption of a completely revised and updated land use development code that offers greater flexibility and creativity for renovation and expansion of uses of the lands and buildings in Gold Hill.
- Completed one of the two annual audits that were in arrears (FY2020-21) with the FY2021-22 audit scheduled to be completed by June 30, 2023.

- Increased participation in City Commissions and Committees improving collaboration and decision making for Council and staff.

Challenges Ahead

The City of Gold Hill has an impressive array of services that it provides to the community, most notably its own water treatment and distribution system and its parks system. As with most cities in Oregon and well beyond, the ability to properly maintain, upgrade and replace critical infrastructure is extremely challenging and requires constant attention, planning and timely access to outside resources such as grants or low interest loans to augment the local funds that are dedicated to this work.

With the creation of several new fees targeted to the parks, facilities and street systems and rate increases for both the sewer and water systems, incremental progress can be made in addressing many of the deferred maintenance issues that Council and staff know exist but have had challenges in funding. However, more robust capital improvements planning will be necessary over the next 12-18 months to support Gold Hill's necessary efforts in securing state and federal funds for the infrastructure work that is beyond the financial capacity of the local community.

Recruitment and retention of staff is an important accompaniment to the longer-range capital planning that will be needed, as is the continued efforts in addressing prior year financial record keeping issues that make future financial planning challenging to accurately estimate.

Budget Overview

The recommended budget for fiscal year 2023-24 of \$2,097,808 is within 2% of the approved budget for FY 22-23. However, a summary total budget of all funds does not provide much in the way of comparable review or of the financial goals and objectives embedded in each budget. That can be better accomplished in looking at each of the individual funds.

Additionally, while the overall financial position of the City is known, prior year funds (carry-forward) were required to be estimated by the City Manager with the assistance of the City's audit firm as the audit for 2021-22 has not yet been completed. With the completion of the 2021-22 audit, a review of the appropriations recommended in this budget is recommended to ensure budgetary compliance and identify the necessity for supplemental budget adjustments during the fiscal year.

Below is a summary narrative by fund to aid in understanding the forecasts and needs addressed.

General Fund

The general fund contains revenues that are the most discretionary, meaning they are the least restricted funds and provide for the general operations of the City's administrative functions as well as operational funding for parks maintenance and improvements. Administrative costs that are directly attributable to the operation and administration of any of the City's enterprise (utility) funds are shown in each of those individual funds with all remaining costs allocated to the general fund, generally staffing and technology/billing costs.

Of note in this year's general fund budget is grant revenue for fuels reduction of \$70,000. The grant is a total of \$140,000 over a two-year period and includes funding for a seasonal employee and associated equipment for fuels reduction on City lands.

A new fee of \$3 per month on all customer utility bills for parks and public facilities maintenance was recently approved by Council adding approximately \$20,000 that will in part be utilized to repair the irrigation system at the Sports Park. This fee and also lease revenue from the Oregon State Police use of a portion of City Hall for two to three years is allocated to re-roofing City Hall.

Other planned Parks improvements include parking surface and striping improvements at the Boat Ramp area in the Sports Park and electrical service and lighting at City Park.

Public Safety Fund

This fund has no appropriations proposed and its carry forward balance will be absorbed into the general fund until such time as Council and staff determine cost effective, practical options for enhanced public safety efforts in the community.

Street Fund

This fund receives its revenues from restricted state highway trust funds (gas tax). The City is a recipient of the Oregon Department of Transportation Small Cities Allocation program and will have \$223,000 in this coming fiscal year for six to seven street rehabilitation and re-surfacing projects that should occur in the first several months of the new fiscal year.

Some staffing is allocated to this fund for general maintenance of the street system, street sign maintenance and replacement and minor surface repairs.

Sewer Fund

This fund is proposed to be funded and operated as it has in prior years with the predominant revenue coming from charges for services from sewer customers and the predominant expense coming from professional services for the current contract operations to Rogue Valley Sewer Services.

With the potential for the City to be annexed into the RVSS district, this fund would

require significant alteration, but because that is a vote of the residents of the community, the budget is based on continued standard operations. Should the annexation occur, staff and Council will make appropriate supplemental budget decisions to address the outcome and next steps.

Water Fund

Similarly with the Sewer Fund, this fund generates its revenues primarily from chargers for services (sale of treated water) to the community and its expenses are primarily for professional services for contract operations of the Water Treatment Plant. City staff do augment the contract work by conducting some maintenance and repair of the distribution system.

The City is a recipient of a \$125,000 federal grant that will provide improvements to the raw water intake equipment where water is taken in from the Rogue River and sent to the City’s treatment plant then on to the reservoirs for storage and delivery to the community.

Storm Water Fund

This fund receives its primary funding from a \$3 per month fee on utility bills that provide for some level of maintenance and repair to the storm drain system. Of note in this fund is a transfer of \$50,000 from the general fund that is a Council approved allocation of a grant from the Middle Rogue Metropolitan Planning Organization. These funds are allocated to several large-scale repairs (\$15,000) and to the development of a Storm Water Master Plan (\$35,000).

SDC Funds

Systems Development Charges are regulated by Oregon Revised Statutes and allow communities to develop a methodology to collect funds relating to infrastructure costs associated with growth, typically tied directly with capital improvement plans for each of the categories of SDC that each community implements. The City of Gold Hill collects and manages SDC’s for water, sewer and storm drains. No utilization of these funds are proposed as part of this budget. The fund balances may grow with development activity and be utilized in future years for grown eligible components of infrastructure projects.

Debt Service

The City has four debt instruments, two relating to the water system and two relating to the sewer system.

- Water Intake Relocation \$15,075/yr through 2029
- Water Treatment Plant improvements \$7,565.22/yr through 2042
- Sewer collection system rehab \$30,128.33/yr through 2024
- Sewer collection system improvements \$27,297/yr through 2056

Each of these debts are paid via charges for service from each of their respective enterprise funds, with some historically being transferred to a reserve fund then to the individual debt funds and some transferring directly from operating to debt.

Individual funds for each debt instrument are not legally required and may be something to consider consolidating in future years.

Summary

All budgets are necessary and important forecasting exercises and for local government, also the means for the approval to expend funds (approval of appropriations). The recommended budget does not anticipate using carry forward/beginning fund balance, but as noted above, using estimates for carry forward/beginning fund balance necessitates close monitoring of expenditures and revenues to ensure financial compliance and accomplishment of financial goals and objective.

This recommended budget provides the City with a solid financial forecast and appropriations to maintain existing services levels in the face of rising costs and is intended to help bolster the fund balances in future years to give this and future Councils the ability to continue to improve the services and infrastructure Gold Hill residents and businesses count on the City providing.

Respectfully submitted,

Adam Hanks
Interim City Manager

**City of Gold Hill
FY 2024
Proposed Budget**

	Carry Forward	Operating Revenue	Transfers In	Total Resource	Operating Expenses	Transfers Out	Contingencies	Appropriation	Ending Fund Balance	Total Uses
GENERAL FUND	130,000.00	463,650.00	-	593,650.00	508,061.00	50,000.00	10,000.00	568,061.00	5,589.00	573,650.00
PUBLIC SAFETY FUND	-	-	-	-	-	-	-	-	-	-
STREET FUND	60,000.00	348,000.00	-	408,000.00	278,760.00	-	5,000.00	283,760.00	144,240.00	428,000.00
SEWER FUND	150,000.00	525,000.00	-	675,000.00	479,290.00	-	5,000.00	484,290.00	190,710.00	675,000.00
SDC WASTEWATER FUND	30,000.00	-	-	30,000.00	-	-	-	-	30,000.00	30,000.00
SEWER RESERVE FUND	140,000.00	-	-	140,000.00	-	61,000.00	-	61,000.00	79,000.00	140,000.00
WATER FUND	125,000.00	484,000.00	-	609,000.00	540,445.00	-	5,000.00	545,445.00	63,555.00	609,000.00
WATER RESERVE FUND	30,000.00	-	-	30,000.00	-	15,075.00	-	15,075.00	14,925.00	30,000.00
SDC WATER FUND	30,000.00	15,000.00	-	45,000.00	-	-	-	-	45,000.00	45,000.00
COLLECTION SYSTEMS DEBT	-	-	31,000.00	31,000.00	30,128.00	-	-	30,128.00	872.00	31,000.00
OECEDD-OCDBG	-	-	15,075.00	15,075.00	15,075.00	-	-	15,075.00	-	15,075.00
STORMWATER FUND	35,000.00	20,000.00	50,000.00	105,000.00	66,677.00	-	1,000.00	67,677.00	37,323.00	105,000.00
SDC STORMWATER FUND	20,000.00	3,000.00	-	23,000.00	-	-	-	-	23,000.00	23,000.00
COLLECTIONS SYSTEM BONDS 6%	-	-	30,000.00	30,000.00	27,297.00	-	-	27,297.00	2,703.00	30,000.00
	750,000.00	1,858,650.00	126,075.00	2,734,725.00	1,945,733.00	126,075.00	26,000.00	2,097,808.00	636,917.00	2,734,725.00

City of Gold Hill
Proposed Budget - Fiscal year 2024

	Beginning Balance	Revenues	Transfers In	Expenses	Transfers Out	Contingency	Ending Fund Balance	Total Requirements
General Fund (10)								
Revenues	110,000.00	463,650.00	-				573,650.00	
Personal Services				(271,760.00)			(271,760.00)	
Materials and Services				(236,301.00)			(236,301.00)	
Capital Outlay				-			-	
Debt Service				-			-	
Transfers Out					(50,000.00)		(50,000.00)	
Contingency						(10,000.00)	(10,000.00)	
Total General Fund	110,000.00	463,650.00	-	(508,061.00)	(50,000.00)	(10,000.00)	5,589.00	(573,650.00)
Public Safety Fund (20)								
Revenues	-	-	-				-	
Personal Services				-			-	
Materials and Services				-			-	
Capital Outlay				-			-	
Debt Service				-			-	
Transfers Out					-		-	
Contingency						-	-	
Total Public Safety	-	-	-	-	-	-	-	-
Street Fund (30)								
Revenues	80,000.00	348,000.00	-				428,000.00	
Personal Services				(20,960.00)			(20,960.00)	
Materials and Services				(257,800.00)			(257,800.00)	
Capital Outlay				-			-	
Debt Service				-			-	
Transfers Out					-		-	
Contingency						(5,000.00)	(5,000.00)	
Total Street Fund	80,000.00	348,000.00	-	(278,760.00)	-	(5,000.00)	144,240.00	(428,000.00)

City of Gold Hill
Proposed Budget - Fiscal year 2024

	Beginning Balance	Revenues	Transfers In	Expenses	Transfers Out	Contingency	Ending Fund Balance	Total Requirements
Sewer Fund (35)								
Revenues	150,000.00	348,000.00	-				498,000.00	
Personal Services				(87,790.00)			(87,790.00)	
Materials and Services				(391,500.00)			(391,500.00)	
Capital Outlay				-			-	
Debt Service				-			-	
Transfers Out					-		-	
Contingency						(5,000.00)	(5,000.00)	
Total Sewer Fund	150,000.00	348,000.00	-	(479,290.00)	-	(5,000.00)	13,710.00	(498,000.00)
SDC Wastewater Fund (82)								
Revenues	30,000.00	-	-				30,000.00	
Personal Services				-			-	
Materials and Services				-			-	
Capital Outlay				-			-	
Debt Service				-			-	
Transfers Out					-		-	
Contingency						-	-	
Total SDC WW Fund	30,000.00	-	-	-	-	-	30,000.00	(30,000.00)
Sewer Reserve Fund (67)								
Revenues	140,000.00	-	-				140,000.00	
Personal Services				-			-	
Materials and Services				-			-	
Capital Outlay				-			-	
Debt Service				-			-	
Transfers Out					(61,000.00)		(61,000.00)	
Contingency						-	-	
Total Sewer Reserved Fund	140,000.00	-	-	-	(61,000.00)	-	79,000.00	(140,000.00)

City of Gold Hill
Proposed Budget - Fiscal year 2024

	Beginning Balance	Revenues	Transfers In	Expenses	Transfers Out	Contingency	Ending Fund Balance	Total Requirements
Water Fund (40)								
Revenues	125,000.00	484,000.00	-				609,000.00	
Personal Services				(127,380.00)			(127,380.00)	
Materials and Services				(280,500.00)			(280,500.00)	
Capital Outlay				(125,000.00)			(125,000.00)	
Debt Service				(7,565.00)			(7,565.00)	
Transfers Out					-		-	
Contingency						(5,000.00)	(5,000.00)	
Total Water Fund	125,000.00	484,000.00	-	(540,445.00)	-	(5,000.00)	63,555.00	(609,000.00)
Water Reserve Fund (66)								
Revenues	30,000.00	-	-				30,000.00	
Personal Services				-			-	
Materials and Services				-			-	
Capital Outlay				-			-	
Debt Service				-			-	
Transfers Out					(15,075.00)		(15,075.00)	
Contingency						-	-	
Total Water Reserve Fund	30,000.00	-	-	-	(15,075.00)	-	14,925.00	(30,000.00)
SDC Water Fund (83)								
Revenues	30,000.00	15,000.00	-				45,000.00	
Personal Services				-			-	
Materials and Services				-			-	
Capital Outlay				-			-	
Debt Service				-			-	
Transfers Out					-		-	
Contingency						-	-	
Total SDC Water Fund	30,000.00	15,000.00	-	-	-	-	45,000.00	(45,000.00)

City of Gold Hill
Proposed Budget - Fiscal year 2024

	Beginning Balance	Revenues	Transfers In	Expenses	Transfers Out	Contingency	Ending Fund Balance	Total Requirements
Collection System Fund (88)								
Revenues	-	-	31,000.00				31,000.00	
Personal Services				-			-	
Materials and Services				-			-	
Capital Outlay				-			-	
Debt Service				(30,128.00)			(30,128.00)	
Transfers Out					-		-	
Contingency						-	-	
Total Collection System Fund	-	-	31,000.00	(30,128.00)	-	-	872.00	(31,000.00)
OECEDD_OCDBG Fund (91)								
Revenues	-	-	15,075.00				15,075.00	
Personal Services							-	
Materials and Services							-	
Capital Outlay							-	
Debt Service				(15,075.00)			(15,075.00)	
Transfers Out					-		-	
Contingency						-	-	
Total OECEDD_OCDBG Fund	-	-	15,075.00	(15,075.00)	-	-	-	(15,075.00)
Stormwater Fund (37)								
Revenues	35,000.00	20,000.00	50,000.00				105,000.00	
Personal Services				(16,677.00)			(16,677.00)	
Materials and Services				(50,000.00)			(50,000.00)	
Capital Outlay				-			-	
Debt Service				-			-	
Transfers Out					-		-	
Contingency						(1,000.00)	(1,000.00)	
Total Storm Water Fund	35,000.00	20,000.00	50,000.00	(66,677.00)	-	(1,000.00)	37,323.00	(105,000.00)

City of Gold Hill
Proposed Budget - Fiscal year 2024

	Beginning Balance	Revenues	Transfers In	Expenses	Transfers Out	Contingency	Ending Fund Balance	Total Requirements
SDC Storm Water Fund (81)								
Revenues	20,000.00	3,000.00	-				23,000.00	
Personal Services							-	
Materials and Services							-	
Capital Outlay				-			-	
Debt Service				-			-	
Transfers Out					-		-	
Contingency						-	-	
Total SDC Storm Water Fund	20,000.00	3,000.00	-	-	-	-	23,000.00	(23,000.00)
Collections System Bonds 69								
Revenues	-	-	30,000.00				30,000.00	
Personal Services							-	
Materials and Services							-	
Capital Outlay				-			-	
Debt Service				(27,297.00)			(27,297.00)	
Transfers Out					-		-	
Contingency						-	-	
Total Collection System Bonds	-	-	30,000.00	(27,297.00)	-	-	2,703.00	(30,000.00)
	750,000.00	1,681,650.00	126,075.00	(1,945,733.00)	(126,075.00)	(26,000.00)	459,917.00	(2,557,725.00)
Total Revenues	2,557,725.00						Total Expenses	(2,557,725.00)

City of Gold Hill General Fund

	Historical Data			FY 2024		
	Actual FY 2021	Actual FY 2022	EOY FY 2023	Proposed	Approved	Adopted
General Fund						
Non-Department						
Working Capital	(47,257)	27,189	255,302	110,000		
Current Property Taxes	119,478	149,267	155,000	159,500		
Prior Property Taxes	-			4,000		
Grants	47,262	363,930	69,400	70,000		
Transient Lodging Tax		7,905	3,349	5,000		
Marijuana Tax		620	7,800	7,500		
Cigarette Tax		981	1,000	1,000		
Liquor Tax		22,591	24,000	25,000		
State Revenue Sharing		16,399	14,000	16,000		
Business License		4,055	2,952	3,000		
Franchise Fees	116,774	121,097	120,000	123,000		
Planning & Zoning Fees	21,675	3,883	551	5,000		
Building Permits						
Fines and Fees	18,207	99	-	-		
Lien Search		460		500		
Parks Services		4,243		20,000		
Administration Services						
Facility Rentals				12,000		
Miscellaneous Income	75	25	131	150		
Sale of Assets	9,900		4,900			
Interest	2,191	961	10,800	12,000		
Transfers In:	45,266					
From Public Safety Fund						
From Street Fund						
Total Resources	333,571	723,705	669,185	573,650	-	-

City of Gold Hill General Fund

	Historical Data			FY 2024		
	Actual FY 2021	Actual FY 2022	EOY FY 2023	Proposed	Approved	Adopted
City Offices (Department 1)						
Personal Services:						
Regular Employees		123,511	90,000	100,350	100,350	100,350
Vacation Pay Out				-	-	-
Compensatory Time Pay Out				-	-	-
Temporary Employees				-	-	-
Overtime		68	-	-	-	-
FICA/MEDICARE Contributions		8,382	7,000	7,690	7,690	7,690
Employer's Pension Share		1,366	500	1,550	1,550	1,550
Employer's UAL Share				-	-	-
Employee Share Paid by City				6,030	6,030	6,030
Other Benefits		1,707	1,000	20	20	20
Group Health Insurance		28,738	20,000	28,670	28,670	28,670
Workers Compensation		345	200	220	220	220
Total Personal Services:	192,249	164,117	118,700	144,530	144,530	144,530
Material and Services:						
Office Supplies		4,278	3,000	3,000		
Small Tools & Ops Supplies		3,299		2,500		
Dues		8,739	3,000	6,000		
Rental, Repair, Maintenance		10,661	5,000	40,000		
Vehicle Repair and Parts				-		
Professional Services		65,684	58,500	65,000		
Banking & Insurance Fees		29,978	32,000	35,000		
Bad Debt Expense				10,000		
Utilities		14,548	13,000	12,000		
Total Material and Services:	168,511	137,187	114,500	173,500	-	-
Total City Offices	\$ 360,760	\$ 301,304	\$ 233,200	\$ 318,030	\$ 144,530	\$ 144,530

City of Gold Hill General Fund

	Historical Data			FY 2024		
	Actual FY 2021	Actual FY 2022	EOY FY 2023	Proposed	Approved	Adopted
Parks (Department 2)						
Personal Services:						
Regular Employees		32,041	42,000	48,880		
Vacation Pay Out				-		
Compensatory Time Pay Out				-		
Temporary Employees				50,000		
Overtime		1,122	1,000	2,000		
FICA/MEDICARE Contributions		2,359	2,500	3,750		
Employer's Pension Share		35	500	760		
Employer's UAL Share				-		
Employee Share Paid by City				2,940		
Other Benefits		609	800	20		
Group Health Insurance		12,232	10,000	13,680		
Workers Compensation		168	150	5,200		
Total Personal Services:	-	48,566	56,950	127,230	-	-
Material and Services:						
Office Supplies		7,037	3,000	3,000		
Small Tools & Ops Supplies		232	2,500	22,500		
Dues				1		
Rental, Repair, Maintenance		14,229	8,000	25,000		
Vehicle Repair and Parts		88,254	7,820	5,000		
Professional Services		397	-	5,000		
Banking & Insurance Fees		75		-		
Bad Debt Expense				-		
Utilities		8,309		2,300		
Total Material and Services:	-	118,533	21,320	62,801	-	-
Total Parks (Department 2)	-	167,099	78,270	190,031	-	-
Non Department						
Capital Outlay			21,500			
Debt:						
Principal						
Interest						
Transfers Out				50,000		
Contingency				10,000		
	-	-	21,500	60,000	-	-
Total Requirements:	360,760	468,403	332,970	568,061	144,530	144,530
Fund Balance	(27,189)	255,302	336,215	5,589		

City of Gold Hill Public Safety Fund

	Historical Data			FY 2024		
	Actual FY 2021	Actual FY 2022	EOY FY 2023	Proposed	Approved	Adopted
General Fund						
Non-Department						
Working Capital	(28,357)	(115,295)	(211,712)	-		
Current Property Taxes	30,077	587				
Transient Lodging Tax		6,468	2,761			
Marijuana Tax	18,967	17,853	3,305			
Charges for Services						
Court Services			50			
Miscellaneous Income	5,114					
Interest						
Transfer In: From Street Fund						
Total	25,801	(90,387)	(205,596)	-	-	-
Public Safety						
Personal Services:						
Regular Employees						
Vacation Pay Out						
Compensatory Time Pay Out						
Temporary Employees						
Overtime						
FICA/MEDICARE Contributions						
Employer's Pension Share						
Employer's UAL Share						
Employee Share Paid by City						
Deferred Comp						
Other Benefits						
Group Health Insurance						
Workers Compensation						
Total Personal Services:	192	-	-	-	-	-
Material and Services:						
Office Supplies		720				
Small Tools & Ops Supplies						
Uniforms - Clothing						
Rental, Repair, Maintenance						
Vehicle Repair and Parts						
Professional Services						
Judge		200				
Public Safety Contract		120,405				
Total Material and Services:	140,904	121,325	-	-	-	-
Total Public Safety	141,096	121,325	-	-	-	-
Non Department						
Capital Outlay				-		
Debt:						
Principal				-		
Interest				-		
Transfers Out						
Contingency						
Total Non Department	-	-	-	-	-	-
Total Requirements:	141,096	121,325	-	-	-	-
Fund Balance	(115,295)	(211,712)	(205,596)	-		

City of Gold Hill Street Fund

	Historical Data			FY 2024		
	Actual FY 2021	Actual FY 2022	EOY FY 2023	Proposed	Approved	Adopted
General Fund						
Non-Department						
Working Capital	\$ 93,007	\$ 71,013	\$ 109,138	\$ 80,000		
Gas Tax	88,549	103,872	104,000	105,000		
Grants	34,700			223,000		
Charges for Services				20,000		
Miscellaneous Income						
Interest						
Transfer In						
Total	216,256	174,885	213,138	428,000	-	-
Administration						
Personal Services:						
Regular Employees		27,230	15,000	13,000		
Vacation Pay Out						
Compensatory Time Pay Out						
Temporary Employees						
Overtime		617	100			
FICA/MEDICARE Contributions		1,846	1,500	1,000		
Employer's Pension Share				210		
Employer's UAL Share						
Employee Share Paid by City				780		
Deferred Comp						
Other Benefits		405	300	10		
Group Health Insurance		9,849	10,000	4,660		
Workers Compensation		15	15	1,300		
Total Personal Services:	30,482	39,962	26,915	20,960	-	-
Material and Services:						
Office Supplies			250	300		
Small Tools & Ops Supplies		1,231	2,000	5,000		
Uniforms - Clothing			500	500		
Rental, Repair, Maintenance		2,043		232,000		
Vehicle Repair and Parts		2,745	2,500	1,000		
Professional Services		81	6,000	5,000		
Street Lights		19,685	13,000	14,000		
Total Material and Services:	23,389	25,785	24,250	257,800	-	-
Total Administration	53,871	65,747	51,165	278,760	-	-
Non Department						
Capital Outlay				-		
Debt:	43,848					
Principal				-		
Interest				-		
Transfers Out	47,524			-		
Contingency				5,000		
Total Non Department	91,372	-	-	5,000	-	-
Total Requirements:	145,243	65,747	51,165	283,760	-	-
Fund Balance	71,013	109,138	161,973	144,240		

City of Gold Hill Sewer Fund

	Historical Data			FY 2024		
	Actual FY 2021	2022	EOY FY 2023	Proposed	Approved	Adopted
General Fund						
Non-Department						
Working Capital	\$ 45,242	\$ 19,342	\$ 79,553	\$ 150,000		
Grants	-					
Charges for Services	417,675	477,332	450,000	525,000		
Miscellaneous Income	-					
Interest	-					
Transfer In	-					
Total	462,917	496,674	529,553	675,000	-	-
Sewer Department						
Personal Services:						
Regular Employees		3,501	5,000	58,710		
Vacation Pay Out						
Compensatory Time Pay Out						
Temporary Employees						
Overtime						
FICA/MEDICARE Contributions		228	300	4,500		
Employer's Pension Share				910		
Employer's UAL Share				-		
Employee Share Paid by City				3,530		
Other Benefits		49	50	20		
Group Health Insurance		817	-	19,970		
Workers Compensation		1		150		
Total Personal Services:	1,214	4,595	5,350	87,790	-	-
Material and Services:						
Office Supplies		7,643	8,000	8,000		
Small Tools & Ops Supplies			3,500	3,500		
Uniforms - Clothing				-		
Rental, Repair, Maintenance		144		-		
Vehicle Repair and Parts				-		
Professional Services						
RVSS		390,450	375,000	375,000		
Engineer		14,289	6,000	5,000		
Total Material and Services:	397,361	412,526	392,500	391,500	-	-
Total Administration	398,575	417,121	397,850	479,290	-	-
Non Department						
Capital Outlay				-		
Debt:						
Principal				-		
Interest				-		
Transfers Out	45,000			-		
Contingency				5,000		
Total Non Department	45,000	-	-	5,000	-	-
Total Requirements:	443,575	417,121	397,850	484,290	-	-
Fund Balance	19,342	79,553	131,703	190,710		

City of Gold Hill Storm Water Fund

	Historical Data			FY 2024		
	Actual FY 2021	Actual FY 2022	EOY FY 2023	Proposed	Approved	Adopted
General Fund						
Non-Department						
Working Capital	\$ 1	\$ 1	\$ (14,471)	\$ 35,000		
Tax						
Grants						
Charges for Services				20000		
Miscellaneous Income						
Interest						
Transfer In				50000		
Total	1	1	(14,471)	105,000	-	-
Administration						
Personal Services:						
Regular Employees		298	-	11,440		
Vacation Pay Out						
Compensatory Time Pay Out						
Temporary Employees						
Overtime		88	-			
FICA/MEDICARE Contributions		28	-	880		
Employer's Pension Share				180		
Employer's UAL Share						
Employee Share Paid by City				690		
Deferred Comp						
Other Benefits		5	-	3		
Group Health Insurance		79	-	2,184		
Workers Compensation		1	-	1,300		
Total Personal Services:	-	499	-	16,677	-	-
Material and Services:						
Office Supplies		48	600	-		
Small Tools & Ops Supplies				-		
Uniforms - Clothing				-		
Rental, Repair, Maintenance		8,914	10,000	15,000		
Vehicle Repair and Parts				-		
Professional Services						
Engineer		5,011	5,000	35,000		
Total Material and Services:	-	13,973	15,600	50,000	-	-
Total Administration	-	14,472	15,600	66,677	-	-
Non Department						
Capital Outlay				-		
Debt:						
Principal				-		
Interest				-		
Transfers Out				-		
Contingency				1,000		
Total Non Department	-	-	-	1,000	-	-
Total Requirements:	-	14,472	15,600	67,677	-	-
	1	(14,471)	(30,071)	37,323		

City of Gold Hill Water Fund

	Historical Data			FY 2024		
	Actual FY 2021	Actual FY 2022	EOY FY 2023	Proposed	Approved	Adopted
General Fund						
Non-Department						
Working Capital	\$ (200,511)	\$ 41,993	\$ 65,526	\$ 125,000	\$ 120,000	\$ 120,000
Grants	20,000	50,000		125,000		
Charges for Services	322,851	317,362	317,362	338,000		
Surcharge Fee	14,482	17,489	17,489	18,000		
Miscellaneous Income	1,683	10,143	7,464	3,000		
Interest						
Transfer In	203,579					
Total	362,084	436,987	407,841	609,000	120,000	120,000
Water Department						
Personal Services:						
Regular Employees		29,481	38,000	83,150		
Vacation Pay Out				-		
Compensatory Time Pay Out				-		
Temporary Employees				-		
Overtime		1,202	1,000	2,000		
FICA/MEDICARE Contributions		2,253	2,500	6,370		
Employer's Pension Share		69	1,000	1,290		
Employer's UAL Share				-		
Employee Share Paid by City				4,990		
Other Benefits		432	500	20		
Group Health Insurance		7,020	8,000	26,810		
Workers Compensation		15	25	2,750		
Total Personal Services:	21,461	40,472	51,025	127,380	-	-
Material and Services:						
Supplies/Software		11,347	14,000	15,000		
Training/Travel/Dues		4,412	4,000	3,500		
Small Tools & Equipment		7,039	5,000	4,000		
Chemicals/Lab		35,012	30,000	28,000		
Rental, Repair, Maintenance		60,674	50,000	50,000		
Vehicle Repair and Parts		127		-		
Utilities		29,778	33,000	35,000		
Professional Services		156,035	125,000	130,000		
Vision Software				-		
Engineer		19,000	15,000	15,000		
Total Material and Services:	267,815	323,424	276,000	280,500	-	-
Total Administration	289,276	363,896	327,025	407,880	-	-
Non Department						
Capital Outlay	23,250			125,000		
Debt:	7,565	7,565	7,565			
Principal				7,565		
Interest				-		
Transfers Out				-		
Contingency				5,000		
Total Non Department	30,815	7,565	7,565	137,565	-	-
Total Requirements:	320,091	371,461	334,590	545,445	-	-
Fund Balance:	41,993	65,526	73,251	63,555		

City of Gold Hill Sewer Reserve Fund

	Historical Data			FY 2024		
	Actual FY 2021	Actual FY 2022	EOY FY 2023	Proposed	Approved	Adopted
General Fund						
Non-Department						
Working Capital	\$ 134,744	\$ 139,244	\$ 139,244	\$ 140,000		
Grants						
Charges for Services	4,500					
Miscellaneous Income						
Interest						
Transfer In						
Total	139,244	139,244	139,244	140,000	-	-
Administration						
Personal Services:						
Regular Employees						
Vacation Pay Out						
Compensatory Time Pay Out						
Temporary Employees						
Overtime						
FICA/MEDICARE Contributions						
Employer's Pension Share						
Employer's UAL Share						
Employee Share Paid by City						
Deferred Comp						
Other Benefits						
Group Health Insurance						
Workers Compensation						
Total Personal Services:	-	-	-	-	-	-
Material and Services:						
Office Supplies						
Small Tools & Ops Supplies						
Uniforms - Clothing						
Rental, Repair, Maintenance						
Vehicle Repair and Parts						
Professional Services						
Total Material and Services:	-	-	-	-	-	-
Total Administration	-	-	-	-	-	-
Non Department						
Capital Outlay				-		
Debt:						
Principal				-		
Interest				-		
Transfers Out				61,000		
Contingency						
Total Non Department	-	-	-	61,000	-	-
Total Requirements:	-	-	-	61,000	-	-
Fund Balance	139,244	139,244	139,244	79,000		

City of Gold Hill Water Reserve Fund

	Historical Data			FY 2024		
	Actual FY 2021	Actual FY 2022	EOY FY 2023	Proposed	Approved	Adopted
General Fund						
Non-Department						
Working Capital	\$ 39,931	\$ 24,875	\$ 24,875	\$ 30,000	\$ 120,000	\$ 120,000
Grants						
Charges for Services	3,176					
Miscellaneous Income						
Interest						
Transfer In						
Total	43,107	24,875	24,875	30,000	120,000	120,000
Administration						
Personal Services:						
Regular Employees						
Vacation Pay Out						
Compensatory Time Pay Out						
Temporary Employees						
Overtime						
FICA/MEDICARE Contributions						
Employer's Pension Share						
Employer's UAL Share						
Employee Share Paid by City						
Deferred Comp						
Other Benefits						
Group Health Insurance						
Workers Compensation						
Total Personal Services:	-	-	-	-	-	-
Material and Services:						
Office Supplies						
Small Tools & Ops Supplies						
Uniforms - Clothing						
Rental, Repair, Maintenance						
Vehicle Repair and Parts						
Professional Services						
Total Material and Services:	-	-	-	-	-	-
Total Administration	-	-	-	-	-	-
Non Department						
Capital Outlay				-		
Debt:						
Principal				-		
Interest				-		
Transfers Out	18,232			15,075		
Contingency						
Total Non Department	18,232	-	-	15,075	-	-
Total Requirements:	18,232	-	-	15,075	-	-
Fund Balance	24,875	24,875	24,875	14,925		

City of Gold Hill SDC Sewer Fund

	Historical Data			FY 2024		
	Actual FY 2021	Actual FY 2022	EOY FY 2023	Proposed	Approved	Adopted
General Fund						
Non-Department						
Working Capital	\$ 64,710	\$ 28,705	\$ 28,705	\$ 30,000		
Grants						
Charges for Services	14,748					
Miscellaneous Income	-					
Interest						
Transfer In						
Total Resources	79,458	28,705	28,705	30,000	-	-
Administration						
Personal Services:						
Regular Employees						
Vacation Pay Out						
Compensatory Time Pay Out						
Temporary Employees						
Overtime						
FICA/MEDICARE Contributions						
Employer's Pension Share						
Employer's UAL Share						
Employee Share Paid by City						
Deferred Comp						
Other Benefits						
Group Health Insurance						
Workers Compensation						
Total Personal Services:	-	-	-	-	-	-
Material and Services:						
Office Supplies				-		
Small Tools & Ops Supplies				-		
Uniforms - Clothing				-		
Rental, Repair, Maintenance				-		
Vehicle Repair and Parts				-		
Professional Services				-		
Judge				-		
Public Safety Contract				-		
Total Material and Services:	-	-	-	-	-	-
Total Administration	-	-	-	-	-	-
Non Department						
Capital Outlay				-		
Debt:						
Principal				-		
Interest				-		
Transfers Out	50,753			-		
Contingency				-		
Total Non Department	50,753	-	-	-	-	-
Total Requirements:	50,753	-	-	-	-	-
Fund Balance	28,705	28,705	28,705	30,000		

City of Gold Hill SDC Water Fund

	Historical Data			FY 2024		
	Actual FY 2021	Actual FY 2022	EOY FY 2023	Proposed	Approved	Adopted
General Fund						
Non-Department						
Working Capital	\$ 161,989	\$ 29,503	\$ 29,503	\$ 30,000	\$ 120,000	\$ 120,000
Grants						
Charges for Services	12,780			15,000		
Miscellaneous Income						
Interest						
Transfer In						
Total Resources	<u>174,769</u>	<u>29,503</u>	<u>29,503</u>	<u>45,000</u>	<u>120,000</u>	<u>120,000</u>
Administration						
Personal Services:						
Regular Employees						
Vacation Pay Out						
Compensatory Time Pay Out						
Temporary Employees						
Overtime						
FICA/MEDICARE Contributions						
Employer's Pension Share						
Employer's UAL Share						
Employee Share Paid by City						
Deferred Comp						
Other Benefits						
Group Health Insurance						
Workers Compensation						
Total Personal Services:	-	-	-	-	-	-
Material and Services:						
Office Supplies						
Small Tools & Ops Supplies						
Uniforms - Clothing						
Rental, Repair, Maintenance						
Vehicle Repair and Parts						
Professional Services						
Judge						
Public Safety Contract						
Total Material and Services:	-	-	-	-	-	-
Total Administration	-	-	-	-	-	-
Non Department						
Capital Outlay				-		
Debt:						
Principal				-		
Interest				-		
Transfers Out	145,266			-		
Contingency						
Total Non Department	<u>145,266</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Requirements:	<u>145,266</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	29,503	29,503	29,503	45,000		

City of Gold Hill SDC Storm Water Fund

	Historical Data			FY 2024		
	Actual FY 2021	Actual FY 2022	EOY FY 2023	Proposed	Approved	Adopted
General Fund						
Non-Department						
Working Capital	\$ -	\$ -	\$ -	\$ 20,000		
Tax						
Grants						
Charges for Services				3000		
Court Services				0		
Miscellaneous Income				0		
Interest				0		
Transfer In				0		
Total Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,000</u>	<u>-</u>	<u>-</u>
Non Department						
Capital Outlay				-		
Debt:						
Principal				-		
Interest				-		
Transfers Out				-		
Contingency				-		
Total Non Department	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Requirements:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
				23,000		

City of Gold Hill Collection Systems Rehab Loan Fund

	Historical Data			FY 2024		
	Actual FY 2021	Actual FY 2022	EOY FY 2023	Proposed	Approved	Adopted
General Fund						
Non-Department						
Working Capital	15,948	-	-	-		
Grants						
Charges for Services						
Miscellaneous Income						
Interest						
Transfer In	14,180			31,000		
Total	30,128	-	-	31,000	-	-
Administration						
Personal Services:						
Regular Employees						
Vacation Pay Out						
Compensatory Time Pay Out						
Temporary Employees						
Overtime						
FICA/MEDICARE Contributions						
Employer's Pension Share						
Employer's UAL Share						
Employee Share Paid by City						
Deferred Comp						
Other Benefits						
Group Health Insurance						
Workers Compensation						
Total Personal Services:	-	-	-	-	-	-
Material and Services:						
Office Supplies						
Small Tools & Ops Supplies						
Uniforms - Clothing						
Rental, Repair, Maintenance						
Vehicle Repair and Parts						
Professional Services						
Total Material and Services:	-	-	-	-	-	-
Total Administration	-	-	-	-	-	-
Non Department						
Capital Outlay				-		
Debt:	30,128					
Principal				30,128		
Interest				-		
Transfers Out				-		
Contingency				-		
Total Non Department	30,128	-	-	30,128	-	-
Total Requirements:	30,128	-	-	30,128	-	-
Fund Balance	-	-	-	872		

City of Gold Hill

Sewer Collection Systems Bond Fund

	Historical Data			FY 2024		
	Actual FY 2021	Actual FY 2022	EOY FY 2023	Proposed	Approved	Adopted
General Fund						
Non-Department						
Working Capital	\$ 1	\$ 1	\$ (27,296)			
Tax				0		
Grants				0		
Charges for Services				0		
Court Services				0		
Miscellaneous Income				0		
Interest				0		
Transfer In				\$ 30,000		
Total	<u>1</u>	<u>1</u>	<u>(27,296)</u>	<u>30,000</u>	<u>-</u>	<u>-</u>
Non Department						
Capital Outlay				-		
Debt:						
Principal		10,466		10,466		
Interest		16,831		16,831		
Transfers Out				-		
Contingency				-		
Total Non Department	<u>-</u>	<u>27,297</u>	<u>-</u>	<u>27,297</u>	<u>-</u>	<u>-</u>
Total Requirements:	<u>-</u>	<u>27,297</u>	<u>-</u>	<u>27,297</u>	<u>-</u>	<u>-</u>
	1	(27,296)	(27,296)	2,703		

City of Gold Hill OECD-OCDBG Water Intake

	Historical Data			FY 2024		
	Actual FY 2021	Actual FY 2022	EOY FY 2023	Proposed	Approved	Adopted
General Fund						
Non-Department						
Working Capital	(25,297)	-	15,075	-	-	-
Grants				-	-	-
Charges for Services				-	-	-
Miscellaneous Income				-	-	-
Interest				-	-	-
Transfer In: Water Reserve	40,372			15,075		
Total Resources	\$ 15,075.00	\$ -	\$ 15,075.00	\$ 15,075	\$ -	\$ -
Non Department						
Capital Outlay				-		
Debt:						
Principal	9,462	9,913	9,913	9,913		
Interest	5,613	5,162	5,162	5,162		
Transfers Out				-		
Contingency				-		
Total Non Department	15,075	15,075	15,075	15,075	-	-
Total Requirements:	\$ 15,075	\$ 15,075	\$ 15,075	\$ 15,075	\$ -	\$ -
	-	15,075	-	-	-	-