

City of Bandon

ANNUAL BUDGET

July 1, 2023 – June 30, 2024



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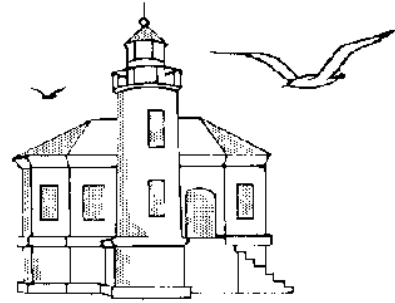
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GENERAL INFORMATION

CHAPTER 1

City of Bandon FY 2023-24 Budget

DATE April 24, 2023
TO Mayor and City Council
Budget Committee
FROM Dan Chandler
City Manager



SUBJECT FISCAL YEAR 2023-24 CITY OF BANDON BUDGET MESSAGE

The proposed Fiscal Year (FY) 2023-24 budget total is \$35,364,775 which is \$3,293,690 or 10.27% more than the prior FY 2022-23 budget of \$32,071,085. A table and graphic summary of the overall budget, broken down by Category and Fund type with comparisons to FY 2023-24, follows beginning on page 4 of this document.

BUDGET FORMAT

As required by local budget law, the first three columns in the budget schedules show actual revenues and expenditures for the second and third prior fiscal years and the budgeted figures for the immediately preceding fiscal year. The fourth column shows the budget as proposed by the Budget Officer. The fifth and sixth columns are populated as the budget moves through the process of approval by the Budget Committee and adoption by the City Council. Funds that have been closed or combined into other funds will continue to be included and show zero balances each year until all three of the prior year columns show a zero balance and then they can be removed from the budget schedule.

INTRODUCTION

With the exception of challenges imposed by Bandon's charter restrictions, Bandon's financial picture is in decent shape for the coming fiscal year. The City continues to grow our Rainy Day Reserve Fund, but at a slightly slower pace than the past two years.

Bandon faces a couple of significant ongoing additional challenges. First, Bandon's Permanent Tax Rate at \$0.46 per thousand dollars of value, is the lowest in the State of Oregon among communities with over 750 people. It is also the second lowest among communities that provide their own police force.

The lack of Council rate-setting authority is a serious problem. Without rate-setting authority the City cannot avail itself of traditional funding sources like revenue bonds, and will typically pay a higher interest rate on debt. This ultimately costs taxpayers and ratepayers more money over time. The lack of rate setting authority also means that the City cannot access the normal funding sources for infrastructure improvements like a water reservoir, or to replace aging pipes in the water system. Bandon may be the only electric utility in the country where customers have to vote on their own rates.

City of Bandon FY 2023-24 Budget

Voters will consider ballot measures at the May 16, 2023 election for modest water, sewer and electric rate increases. If those measures do not pass, the City will need to make major changes to the proposed budget to make up the difference for electric, water and sewer.

BANDON PROPERTY TAX RATES COMPARED TO OTHER COUNTY JURISDICTIONS JUNE 30, 2023

CITY	Permanent Rate (Inside M5)	Local Option Tax (Inside M5)	Bonds (Outside M5)	Urban Renewal Special Levy	TOTAL
Myrtle Point	7.99				7.99
Powers	7.39				7.39
Coos Bay	6.36				6.90
North Bend	6.18				6.52
Coquille	6.10				6.10
Bandon	.46	.85	.79		2.10
Lakeside	.71				.71

On the good news front, as a result of cost-cutting and conservative financial projections, the City budget for the upcoming year will be in sound condition if voters approve electric, water and sewer rate increases. I am also proposing a series of additional changes to the budget that go beyond simply maintaining current levels of service. The City will be setting aside contingency and reserve funds.

Summary of Significant Proposed Changes

One-Time Proposed Changes

Playground Equipment	\$ 46,210	ARPA
Wastewater Clarifier	\$ 30,000	ARPA
Heater for Wastewater Plant	\$ 10,000	ARPA
AEDs and Narcan	\$ 16,000	General Fund
Computers/Tablets/Evidence Scanner	\$ 8,000	General Fund
Utility Management Software	\$ 120,000	Electric

Ongoing Proposed Changes

Fifth Patrol Officer	\$ 116,112	General Fund
Utility Worker	\$ 101,205	Electric
Sprague Theater Manager	\$ 80,000	General Fund

City of Bandon FY 2023-24 Budget

Overall Financial Picture

The City and the Bandon School District are working together to bring a workforce housing project to Bandon in the next year. There are also a couple of smaller workforce projects in the works. These should begin to ease the City's shortage of housing, and will continue to provide modest growth in property tax revenues.

Transient Occupancy Tax (TOT) is holding steady, and revenues should increase with the recent applications to expand and improve motel and hotel lodging in the City. The TOT increase approved by voters last year will provide significant assistance in the creation of tourism-related facilities, and will give some help to the general fund.

The City received \$349,609 from the American Rescue Plan last year, for a two-year total of \$699,218. The City Council has programmed our American Rescue Plan dollars to date, as follows.

Telephone System	\$ 17,183	Replacement for outdated system
Patrol Vehicle	\$ 40,546	Police Department
Radio and equipment for patrol vehicles	\$ 52,040	Police Department
Law Enforcement Incentives	\$ 35,000	Police Department
Tsunami System Updates	\$ 26,525	Updated tsunami towers for emergency response
Supervisory Control & Data Collection (SCADA) System	\$ 50,000	Replacement for failed system at Sewer Plant
Clarifier	\$ 30,000	Equipment for Sewer Plant
Heater	\$ 10,000	Sewer Plant
Workforce Housing Project	\$ 4,755	Affordable housing
TOTAL	\$ 266,049	

City of Bandon FY 2023-24 Budget

The following provides an overview of the FY 2023-24 Budget as compared to FY 2022-23.

BUDGET SUMMARY						
REVENUES AND EXPENDITURES BY FUND						
FUND CATEGORY	FUNDS	FUND NO.	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE	% CHANGE
GENERAL FUND	GENERAL FUND EXPENSE	100				
	MAYOR & COUNCIL		\$25,715	\$25,715	\$0	0.00%
	ADMINISTRATION		\$306,282	\$355,482	\$49,200	16.06%
	ACCOUNTING & BILLING		\$361,118	\$413,174	\$52,056	14.42%
	MUNICIPAL COURT		\$8,600	\$53,873	\$45,273	526.43%
	POLICE DEPARTMENT		\$1,317,309	\$1,518,442	\$201,133	15.27%
	FIRE DEPARTMENT		\$121,664	\$127,747	\$6,083	5.00%
	STREET DEPARTMENT		\$280,500	\$477,876	\$197,376	70.37%
	PARK DEPARTMENT		\$242,395	\$328,859	\$86,464	35.67%
	PLANNING DEPARTMENT		\$246,372	\$359,445	\$113,073	45.90%
	COMMUNITY CENTER		\$76,274	\$83,755	\$7,481	9.81%
	SPRAGUE THEATER		\$35,500	\$116,000	\$80,500	226.76%
	NON-DEPARTMENTAL		\$1,620,645	\$1,246,239	(\$374,406)	-23.10%
	ENDING FUND BALANCE		\$271,851	\$0	(\$271,851)	-100.00%
	TOTAL G/F EXPENDITURES		\$4,914,225	\$5,106,607	\$192,382	3.91%
	STREETS & DRAINAGE					
SPECIAL REVENUE	STATE TAX STREET FUND	210	\$461,875	\$516,110	\$54,235	11.74%
CAPITAL PROJECTS	STREET SDC - Reimbursement	710	\$276,041	\$328,293	\$52,252	18.93%
CAPITAL PROJECTS	STREET SDC - Improvement	711	\$559,216	\$638,100	\$78,884	14.11%
CAPITAL PROJECTS	LOCAL OPTION STREET TAX	750	\$2,135,802	\$2,680,427	\$544,625	25.50%
CAPITAL PROJECTS	STORM DRAIN SDC - Reimbursement	715	\$138,839	\$215,477	\$76,638	55.20%
CAPITAL PROJECTS	STORM DRAIN SDC - Improvement	716	\$181,913	\$255,601	\$73,688	40.51%
CAPITAL PROJECTS	LOCAL IMPROVEMENT DISTRICTS	640	\$54,879	\$56,124	\$1,245	2.27%
	TOTAL STREET & DRAINAGE		\$3,808,565	\$4,690,132	\$881,567	23.15%
	PARKS & RECREATION					
CAPITAL PROJECTS	PARK & REC DEVELOPMENT	550	\$50,792	\$54,440	\$3,648	7.18%
SPECIAL REVENUE	COMMUNITY BEAUTIFICATION / PARK	250	\$62,317	\$57,712	(\$4,605)	-7.39%
	TOTAL PARKS & REC		\$113,109	\$112,152	(\$957)	-0.85%
	LIBRARY					
SPECIAL REVENUE	LIBRARY	230	\$518,983	\$584,272	\$65,289	12.58%
SPECIAL REVENUE	LIBRARY MEMORIAL	220	\$94,487	\$97,474	\$2,987	3.16%
	TOTAL LIBRARY		\$613,470	\$681,746	\$68,276	11.13%

City of Bandon FY 2023-24 Budget

BUDGET SUMMARY						
REVENUES AND EXPENDITURES BY FUND (Continued)						
FUND CATEGORY	FUNDS	FUND NO.	2022-23	2023-24	DIFFERENCE	CHANGE
	ELECTRIC					
ENTERPRISE	ELECTRIC	910	\$9,236,962	\$10,454,474	\$1,217,512	13.18%
	TOTAL ELECTRIC		<u>\$9,236,962</u>	<u>\$10,454,474</u>	\$1,217,512	13.18%
	WATER					
ENTERPRISE	WATER	940	\$1,372,662	\$1,373,545	\$883	0.06%
ENTERPRISE	WATER PLANT IMPROVEMENT	941	\$1,018,493	\$830,199	(\$188,294)	-18.49%
ENTERPRISE	WATER PLANT RESERVE FUND	942	\$808,599	\$922,716	\$114,117	14.11%
ENTERPRISE	WATER SDC - Reimbursement	720	\$354,563	\$429,808	\$75,245	21.22%
ENTERPRISE	WATER SDC - Improvement	721	\$1,635,728	\$2,402,517	\$766,789	46.88%
	TOTAL WATER		<u>\$5,190,045</u>	<u>\$5,958,785</u>	\$768,740	14.81%
	SEWER					
ENTERPRISE	SEWER	950	\$1,180,501	\$1,345,003	\$164,502	13.93%
ENTERPRISE	WASTEWATER RESERVE FUND	952	\$4,306,739	\$3,621,152	(\$685,587)	-15.92%
ENTERPRISE	SEWER SDC - Reimbursement	730	\$163,935	\$216,797	\$52,862	32.25%
ENTERPRISE	SEWER SDC - Improvement	731	\$389,791	\$485,174	\$95,383	24.47%
	TOTAL SEWER		<u>\$6,040,966</u>	<u>\$5,668,126</u>	(\$372,840)	-6.17%
	OTHER FUNDS					
SPECIAL REVENUE	TOURISM DEVELOPMENT	240	\$0	\$461,253	\$461,253	
SPECIAL REVENUE	STATE REVENUE SHARING	260	\$85,443	\$113,143	\$27,700	32.42%
SPECIAL REVENUE	BLOCK GRANT	410	\$83,307	\$106,320	\$23,013	27.62%
SPECIAL REVENUE	POLICE RESERVE PROGRAM FUND	151	\$61,977	\$62,522	\$545	0.88%
CAPITAL PROJECTS	CAPITAL IMPROVEMENT	510	\$0	\$0	\$0	0.00%
GENERAL FUND	REVENUE STABILIZATION FUND	110	\$600,000	\$627,721	\$27,721	4.62%
	TOTAL OTHER		<u>\$830,727</u>	<u>\$1,370,959</u>	\$540,232	65.03%
	DEBT SERVICE					
DEBT SERVICE	DEBT SERVICE	365	\$1,092,936	\$1,121,941	\$29,005	2.65%
DEBT SERVICE	LID DEBT SERVICE	636	\$230,080	\$199,853	(\$30,227)	-13.14%
	TOTAL DEBT SERVICE		<u>\$1,323,016</u>	<u>\$1,321,794</u>	(\$1,222)	-0.09%
	GRAND TOTAL		<u>\$32,071,085</u>	<u>\$35,364,775</u>	\$3,293,690	10.27%

City of Bandon FY 2023-24 Budget

BUDGET DOCUMENT SECTIONS

The budget document is divided into the following sections, marked with colored tabs.

Budget Summary

The Budget Summary section provides a narrative overview of the proposed budget and includes an organizational chart, index to the fund-account numbering system, and the budget calendar.

Funds

The Funds section of the document outlines the proposed city budget, which will require approval by the City Budget Committee and formal adoption by the City Council. Detailed revenue and expenditure projections are included for each of the City's funds. Funds are categorized and presented by fund type, as noted below:

General Fund – The General Fund contains the main operating accounts for the City of Bandon. Many of the usual activities associated with the City are paid for using general fund revenues. Police and Planning activities are examples of General Fund departments. Revenues in this category are available for use however the Mayor and City Council deem lawful and appropriate. The general fund has three main sources of revenue:

- Transient Occupancy Tax
- Property Tax
- Utility taxes, franchise fees, and payments in lieu of taxes from city utilities

Special Revenue Funds – Special Revenue Funds are legally restricted to expenditures for specific purposes. Revenues in this category must be used to support the stated purpose for which they are collected. For example:

- Funds from the Coos County Library District may only go to the library.
- State gas tax revenue must go to streets and roads.

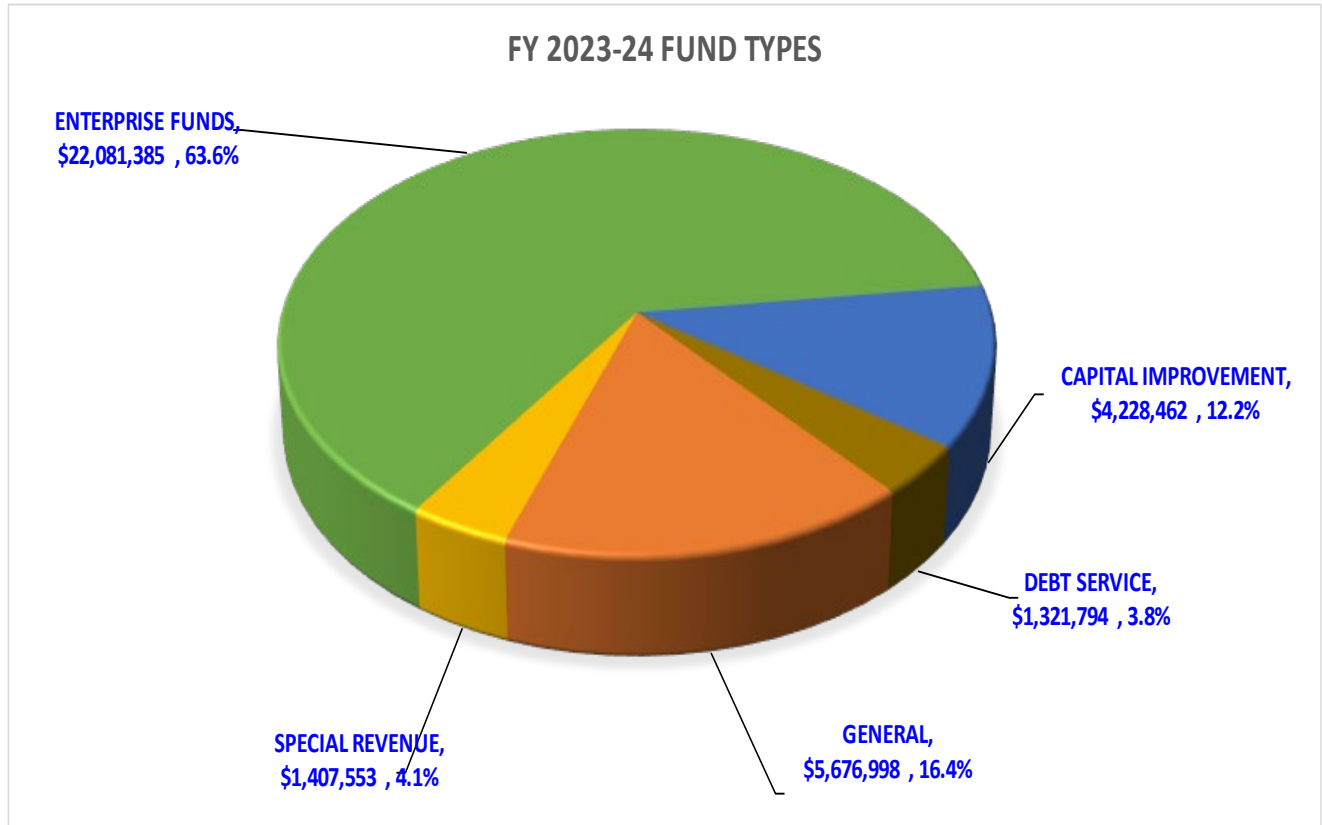
Enterprise Funds – Enterprise funds are the main operating accounts for municipal business ventures, such as the Bandon Electric Utility, Bandon Water Utility, and Bandon Wastewater Utility, which are all designed to function on a fee-for-service basis. If expenditures exceed revenues in any of these municipal businesses, the shortfall is covered by the City's general fund. If revenues exceed expenditures, the City may use the "profit" to pay for other City services, leave the revenue in the utility account to cover unexpected or future infrastructure expenses, or do a combination of both options.

Capital Funds – Capital funds are monies set aside for the purchase of capital or fixed assets, such as buildings, land, vehicles, equipment, and so forth. Money for capital purchases can come from General, Special or Enterprise Funds so long as the capital purchase is in keeping with the legal purpose of the originating fund. Purchases may also be made by utilizing a combination of funding sources, as long as the capital item is utilized in a reasonably proportional way.

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Debt Service Funds – Debt Service Funds are used to make principal and interest payments on short-term and long-term debt of the City.

The chart below illustrates the relative size of each Fund type within the proposed budget.



Within each Fund, revenues are identified by the source from which they are received. Expenditures are broken down into four major categories: Personnel Services (personnel wages, taxes, and benefits); Materials and Services (operating expenses, utilities, supplies, contractual services, etc.); Capital (individual capital projects); and non-Departmental (transfers, contingencies, and other expenses).

Municipal Business Plan / Department Summaries

The Municipal Business Plan section includes a brief descriptive narrative of the City of Bandon along with individual Department summaries, noting past accomplishments and focuses moving forward.

Capital Improvement Projects

The Capital Improvement Project section identifies significant projects or purchases proposed to be accomplished by the City over the next five years. Prioritization and funding availability are the primary drivers for the assignment of specific projects and purchases to any given fiscal year. A 5-year summary table of projects and associated expenditures is included. Continual monitoring and review will provide a structured framework for accomplishing and managing the City's capital investments.

City of Bandon FY 2023-24 Budget

PERSONNEL - WAGES AND EMPLOYEE RELATED EXPENSES (EREs)

The Personnel Services budget within each Fund has been adjusted to include the projected wage and employer-related expenses (EREs) for proposed FY 2023-24 city staff. Being that the City of Bandon is a relatively small community, city staff typically perform duties across more than one department and /or enterprise. These shared responsibilities result in wages and EREs that are also shared among affected departments.

Collective Bargaining Agreements

With the exception of management staff, all City employees are represented by labor unions. The City has four collective bargaining agreements, including the International Brotherhood of Electric Workers (IBEW) representing the Electric Department; the Teamsters Union representing the Police Department; the Teamsters Union representing the Public Works Department, Water Department, and Sewer Department; and the IBEW Union representing Clerical, Planning and Library staff. The City is currently negotiating with IBEW that represents our Electric Department. It is anticipated that these negotiations will be completed prior to July 1, 2023.

Employee Wages

The employee wages in the proposed budget are in compliance with each of the collective bargaining agreements (CBA). Accordingly, this includes normal scheduled step increases for those employees to whom they are due, and a cost-of-living adjustment (COLA) each year, as defined in the respective CBA.

Employee Benefits

Health Insurance: Based on information provided by City County Insurance Services, the City's insurance carrier, the budget includes the following changes in health insurance rates.

Medical	Regence	0.0% Increase
	VSP	4.0% Increase
Dental	Delta	0.0% Increase

Retirement: The anticipated City share of payroll contributions into the employees' retirement programs will increase in FY 2023-24 to 31.85% for Public Employees Retirement System (PERS) employees, 27.87% Oregon Public Service Retirement Plan (OPSRP) regular employees, and 32.66% for OPSRP police employees. The City continues to pick up the 6% share of the PERS and OPSRP contributions for employees. The City also offers employees the opportunity to voluntarily participate in the Corebridge (previously AIG-VALIC) and Mission Square (previously ICMA) deferred compensation programs, which are funded by employee contributions.

PROPERTY TAX RATES

The City's permanent property tax rate remains unchanged at \$0.46 per \$1,000 assessed valuation. This permanent property tax rate is expected to bring in approximately \$235,100 during the FY 2023-24 Fiscal Year. With the Local Option Street Levy at \$0.85 per \$1,000 assessed valuation, and with \$0.79 per \$1,000 assessed valuation levied for General Obligation bond repayments, Bandon's total FY 2022-23 property tax rate was \$2.10 per \$1,000 assessed valuation.

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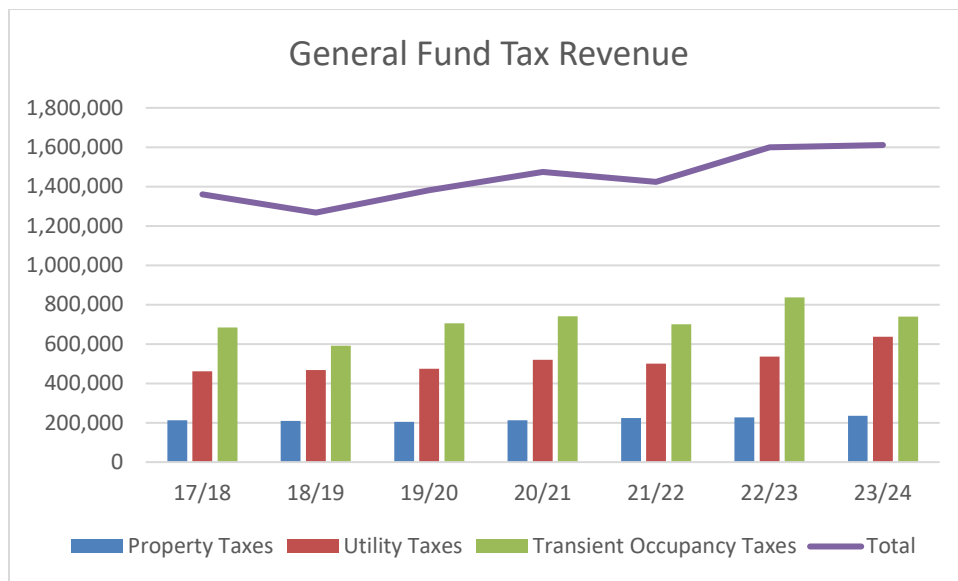
INTEREST ON INVESTMENTS

The City's cash is currently invested in the Oregon State Treasury's Local Government Investment Pool (LGIP), from which it is periodically transferred into the City's local checking account for monthly payroll and accounts payable expenditures. Interest payments are allocated monthly to each Fund, based on the proportionate share of the total cash balance.

GENERAL FUND REVENUES

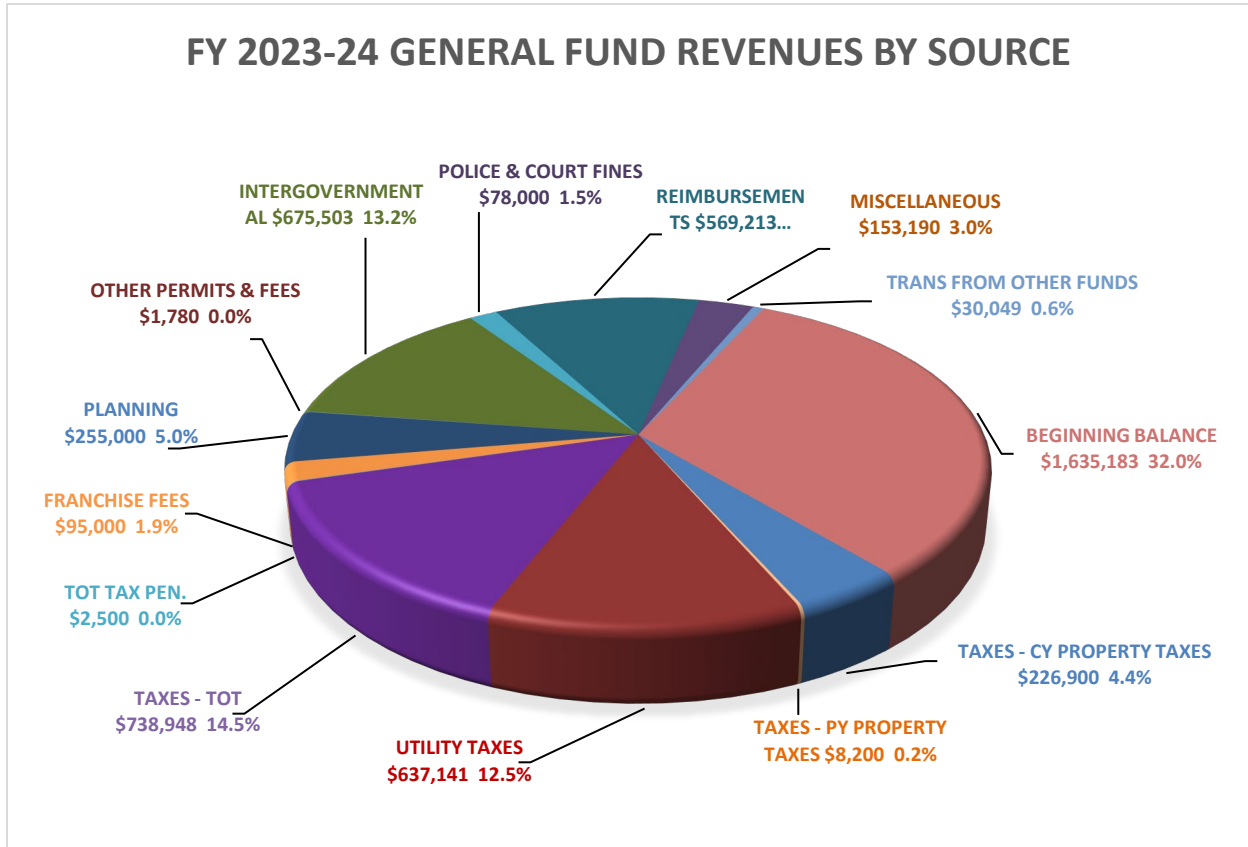
The total proposed General Fund (100) budget is \$5,106,607, which is \$192,382 or 3.91% more than last year.

The largest individual sources of General Fund revenues continue to be utility sales taxes, utility in-lieu fees, utility reimbursements, and the transient occupancy tax (TOT). The remaining major revenue categories include property taxes, beginning fund balances, and other miscellaneous resources. TOT fluctuates while other revenue sources increase slowly.



City of Bandon FY 2023-24 Budget

The following pie-chart illustrates the General Fund revenue types, by source.



City of Bandon FY 2023-24 Budget

DEPARTMENT BUDGETS

Budget highlights for major City activities follow. A chart illustrating the relative size of each General Fund departmental expenditure category is included on the following page.

Mayor and Council

The Mayor and City Council expenses are charged to the General Fund (100). The total proposed Mayor and Council budget is \$25,715, which is the same as the previous fiscal year.

General Administration

The City's general administration expenses are charged to the General Fund (100) and the three Utility Enterprise Funds [Electric (910), Water (940), and Sewer (950)] to cover their share of administrative responsibilities and expenses. The total proposed Administration budget is \$355,482 which is \$49,200 or 16.06% more than the previous fiscal year. The additional expenditures are primarily due to increases in contractual services.

Accounting and Billing Department

The Accounting and Billing Department expenses are charged to the General Fund (100) and the three Enterprise Funds [Electric (910), Water (940), and Sewer (950)], to cover their share of the accounting and utility billing expenses. The total proposed Accounting and Billing Department budget is \$413,174 which is \$52,056 or 14.42% more than the previous fiscal year. The additional expenditures are primarily due to increases in accounting and audit services.

Municipal Court

The Municipal Court is funded by the General Fund (100). The total proposed budget is \$53,873 which is \$47,273 more than the previous fiscal year. Now that the Municipal Court for traffic offenses is fully functioning, staffing costs have been added. Prior to Bandon having a municipal court, traffic tickets written in Bandon had to be heard in North Bend, and the revenue went to the State and to Coos County. While costs have increased, the increases in revenue more than cover costs.

Police Department

The activities of the Police Department are primarily funded through the General Fund (100). A portion of the contracted dispatching services is paid with the City's share of the State 911 tax, which goes directly to Coos County. The total proposed Police Department budget is \$1,518,442 which is \$201,103 or 15.27% more than the previous fiscal year. The additional expenditures are primarily related to adding 1 Patrol Officer to the Police force and increases in contractual services.

Staffing includes a Chief, a Patrol Sergeant, five Patrol Officers and an Administrative Services Officer. A Reserve Officer supplements police activities from time-to-time.

The Police Department is the largest department funded by the General Fund. Costs for the department shown in the Police Department budget do not include the cost of administration, finance (payroll, accounting, and auditing), and City Hall building maintenance expenses. They also do not

City of Bandon FY 2023-24 Budget

include revenues received from the State 911 tax, which are provided directly to Coos County for operating the 911 system.

Fire Protection

The City of Bandon does not have its own Fire Department. Fire protection is provided through a contract with the Bandon Rural Fire Protection District, with funding from the General Fund (100). The total proposed Fire District Contract budget is \$127,747 which is \$6,083 or 5.00% more than the previous fiscal year. The amount of the annual Fire District payment is indexed to the City's total taxable assessed valuation and is based on an assessment equal to \$.227 per \$1,000 assessed valuation. This was the equivalent rate established in the 1995 agreement between the City and the Fire District, adjusted for increases in the total City assessed valuation. The increase in the payment amount results from the County Assessor's annual adjustment of the total City assessed valuation.

Streets and Drainage

Funds for operation, maintenance, and improvement of the City's streets, sidewalks, and storm drainage systems and are provided from a number of sources, including the General Fund (100), the City's share of the State gas taxes which are deposited into the State Tax Street Fund (210), and capital projects funding from the Street SDC Reimbursement Fund (710), Street SDC Improvement Fund (711), Storm Drainage SDC Reimbursement Fund (715), Storm Drainage SDC Improvement Fund (716), and Local Option Street Tax Fund (750). The total proposed budget for Streets and Drainage is \$4,690,132 which is \$881,567 or 23.15% more than last fiscal year.

Parks and Recreation

Parks and Recreation operation and maintenance is funded through the General Fund (100) and the Community Beautification Fund (250), with capital improvements funded through the Parks and Recreation Development Fund (550). Capital improvement funding is also provided from the Urban Renewal Area One Fund (560), and Urban Renewal Area Two Fund (570), although those expenditures are not reflected in the Parks and Recreation Department budget. The budget also continues to include a \$30,049 contribution from the Electric Fund (910) for the Summer Youth Recreation Program. The total proposed Parks and Recreation budget is \$112,152 which is \$957 or 0.85% less than last year, due to a reduction in anticipated grants. If additional grant funds are obtained, an associated budget amendment will be presented to the City Council for consideration.

The Community Beautification Fund derives its revenues from the garbage franchise fees paid by the garbage franchisee, 100% of which are deposited into this Fund. The total proposed Beautification Fund budget is \$57,712 or 7.39% less than the previous fiscal year. Approximately 90.1% of the franchise revenues are budgeted for Contractual Services to pay an outside contractor to provide landscaping maintenance services for many public areas including City Hall, the Visitor Information Center, the Fire Memorial, the Old Town parking lot and Pedway, the Welcome-to-Bandon entry signs, the City Park entrance triangles, the Library, the Community Center (Barn) and associated parking lot islands. Remaining funds are budgeted for benches and trash cans.

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Planning Department

The activities of the Planning Department are funded primarily through the General Fund (100). The total proposed Planning Department budget is \$359,445, which is \$113,073 or 45.90% more than the previous fiscal year. The increase supports increases in consulting and contractual services.

The Planning Department also serves as staff to the City's Planning Commission, Parks and Recreation Committee, Citizen Involvement Committee, and emergency preparedness and emergency response planning programs.

Community Center

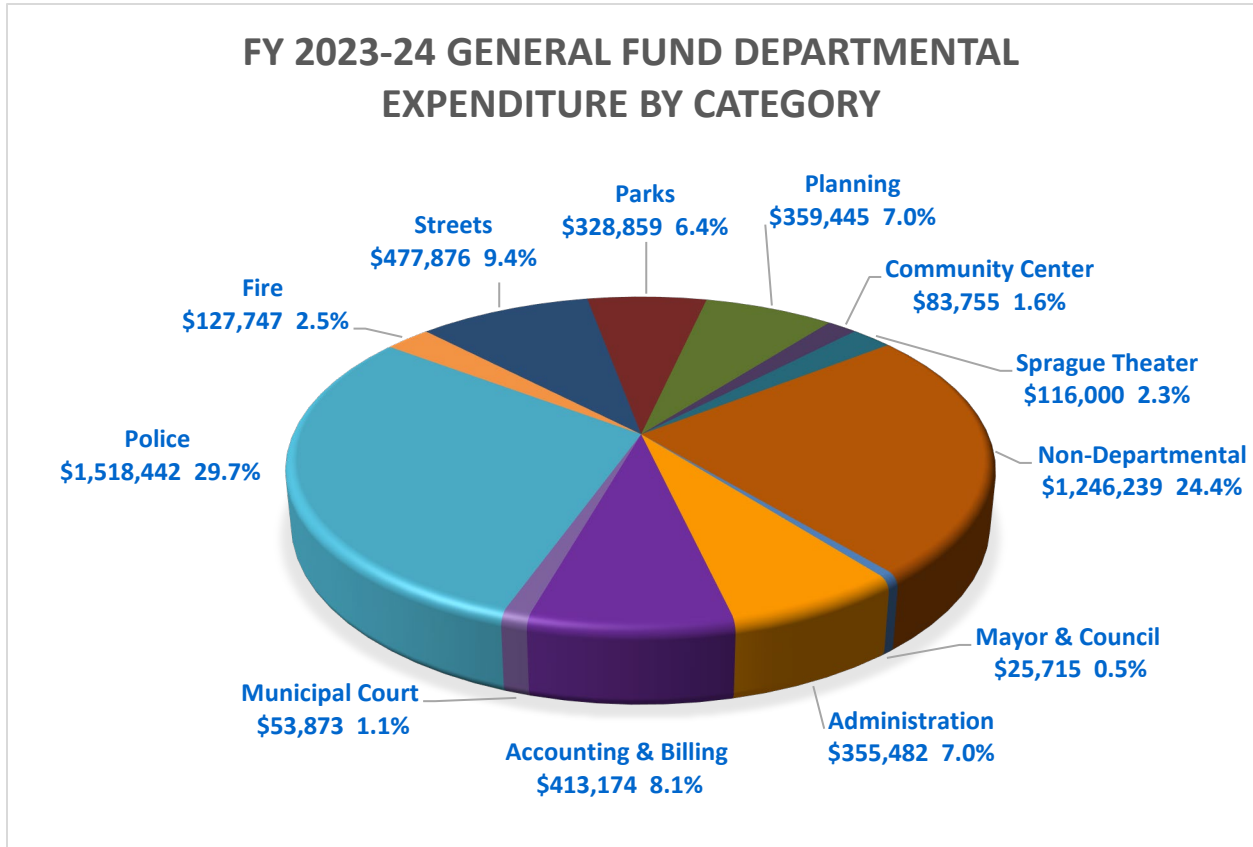
Revenues and expenditures for the Barn/Community Center are run through the General Fund (100). The proposed budget is \$83,755 which is \$7,481 or 9.81% more than the previous fiscal year. A portion of the Public Works Department employee costs are allocated to maintenance of the Barn/Community Center. The Barn/Community Center receives approximately 25% of its operating budget from rental receipts, the remainder is subsidized by the General Fund. The Barn / Community Center is managed by a contract employee who reports to the City Manager. The Mayor and City Council provide oversight and policy direction to the City Manager regarding operation of the facilities.

Sprague Theater

Revenues and expenditures for the Sprague Theater are run through the General Fund (100). The proposed budget is \$116,000 which is \$80,500 more than the previous fiscal year. The Sprague Theater receives approximately 15.3% of its operating budget from rental fees and grants. The increase is primarily related to budgeting for a new Theater Manager to run and oversee operations. The Theater Manager will report to the City Manager. The City Council provides oversight and policy direction to the City Manager regarding operation of the facility.

City of Bandon FY 2023-24 Budget

The following pie chart illustrates the expenditure categories of the General fund.



Library

The Library is primarily operated out of two funds: the Library Fund (230) and the Library Memorial Fund (220). The total proposed Library budget is \$681,746 which is \$68,276 or 11.13% more than last year. This includes a contingency account of \$71,407. Library operations are subsidized by the General Fund (100), which covers administration, finance (payroll, accounting, and auditing), and building maintenance activities; and the Community Beautification Fund (250), which pays for landscaping maintenance.

The majority of library funding comes from a share of the Library District property taxes collected by the County, which are projected to be the same as last year. Since library taxes can only be used for operation and maintenance but not capital construction, all property tax receipts, fees, fines and rental revenues are deposited into the Library Fund, and are used for personnel, materials, services, and equipment. In addition, certain donations may also be deposited into the Library Memorial Fund, subject to any restrictions which may have been placed on donations by the donors.

City of Bandon FY 2023-24 Budget

Electric Department

The electric utility is funded through the Electric Fund (910), with revenues derived primarily from the sale of electricity to customers inside and outside of the City. The total proposed Electric Department budget is \$10,454,474 which is \$1,217,512 or 13.18% more than the previous fiscal year.

The Electric Utility utilizes Federal funds and the proceeds of a dedicated monthly bill charge (\$.18 per residential customer and \$.00018 per kWh for commercial and industrial customers), which is added to each electric bill to operate a Low Income Energy Assistance Program (LIEAP) to provide bill-paying assistance to qualifying low income electric customers. Both the Federal and the local programs are administered under an agreement with Oregon Coast Community Action. With declining Federal resources, and increasing needs for assistance, the City initiated the Round-Up Program in 2009, through which individual customers can voluntarily agree to have their monthly utility bill “rounded up” to the next whole dollar value. This additional contribution is also used specifically for the Low-Income Assistance Program.

City electric crews continue to accomplish capital improvement, underground power, and line and pole replacement projects in-house, decreasing the need for outside contractors and keeping expenditures as low as possible.

Water Department

Water treatment and distribution activities are funded through the Water Fund (940), with revenues derived primarily from the sale of water while the Water Plant Improvement Fund (941) tracks the capital expenditures that are completed using the base-rate increase that voters approved in November of 2016 election. The Water Plant Reserve Fund (942). Some capital expenditures are also budgeted from the Water SDC Reimbursement Fund (720), and the Water SDC Improvement Fund (721). The total proposed Water Treatment budget is \$5,958,785, which is \$768,740 or 14.81% more than the previous fiscal year.

In addition to the Water Treatment Plant employee costs, 30% of the Public Works Department employee costs are allocated to the Water Department primarily for their work on the water distribution system. Public Works employees are utilized to accomplish capital improvement and line repair/replacement projects, where possible, to decrease the need for outside contractors and to keep expenditures as low as possible.

Sewer Department

Wastewater treatment and collection activities are funded through the Wastewater Fund (950), with revenues derived primarily from the wastewater treatment sales. The Wastewater Reserve Fund (952). Some capital expenditures are also budgeted from the Sewer SDC Reimbursement Fund (730), and the Sewer SDC Improvement Fund (731). The total proposed Wastewater Treatment budget is \$5,668,126, which is \$372,840 or 6.17% less than the previous fiscal year. The Wastewater program contains Systems Development Charge Revenue and General Obligation Bond Reserves for capital projects.

City of Bandon FY 2023-24 Budget

In addition to the Wastewater Treatment Plant employee costs, 10% of the Public Works Department employee costs are allocated to the Sewer Department primarily for their work on the sewer collection system. As with the Water Utility, Public Works employees are utilized to accomplish capital improvement and line repair/replacement projects for the Wastewater Utility, where possible, to decrease the need for outside contractors and to keep expenditures as low as possible.

NON-DEPARTMENTAL EXPENDITURES

Expenditures classified as “Non-Departmental Expenditures” do not relate to any specific City Department, such as fireworks and emergency preparedness supplies. This provides a better picture of true department costs.

State Revenue Sharing Fund (260)

State Revenue Sharing money comes from the State of Oregon and is annually distributed to municipalities. The total proposed State Revenue Sharing Fund (260) budget is \$113,143, which includes \$42,600 to fund grant payments to other organizations, and \$70,543 available for other programming.

A \$3,500 maximum contribution limit was set by the Budget Committee and City Council to make sure as many organizations as possible could benefit from this revenue. This decision is not binding, however, and could be re-considered if deemed appropriate.

The City has received funding requests from the following community organizations:

ORGANIZATION	FY 2023-24 REQUEST	FY 2023-24 APPROVED
Bandon Community Emergency Response	\$3,500.00	
Bandon Historical Society Museum	\$3,500.00	
Bandon Feeds the Hungry	\$3,500.00	
Bandon Veteran's Guard	\$3,000.00	
Bob Belloni Ranch, Inc	\$3,500.00	
Circles in the Sand	\$3,000.00	
Common Ground Mediation	\$1,000.00	
Coos County Area Transit - Dial-A-Ride	\$3,500.00	
Greater Bandon Association	\$3,500.00	
South Coast Business Employment Corp. - Sr. Nutrition Program	\$3,000.00	
South Coast Community Garden - Good Earth Community Garden	\$2,600.00	
SMART	\$3,500.00	
The SAFE Project	\$2,000.00	
Bandon Arts Council	\$3,500.00	
TOTAL	\$42,600.00	\$0.00

City of Bandon FY 2023-24 Budget

As required by State law, the City will hold a public hearing before the Budget Committee on May 8, 2023, to solicit recommendations regarding how these funds should be allocated. All requests from outside organizations will be presented and reviewed, and a recommendation for distribution will be made by the Budget Committee, following the hearing.

Block Grant Fund (410)

The total proposed Block Grant Fund (410) budget is \$106,320. The recommended budget includes \$6,320 for Materials and Services, \$40,000 for Façade Loans, and \$60,000 for Loans to Small Businesses for small business start-up, equipment, and construction. Those loans are available in any amount up to \$30,000, for a period up to 15-years, at a fixed interest rate of 1% less than the fixed rate for a 15-year single-family residential mortgage at a local lending institution. There is 1 active loans in the fund. We anticipate building the principal balance of this fund in future years.

Capital Improvements

Capital Improvements are accomplished in accordance with the 5-year Capital Plan. Projects are funded from a variety of sources within the budget.

Local Improvement District Fund (640)

The entire Local Improvement District Fund (640) budget of \$56,124 is classified as a Non-Departmental Expenditure since local improvement districts (LIDs) can be formed for various infrastructure improvement projects in any Department.

DEBT SERVICE FUNDS

The City is currently making payments on 7 existing bonds and loans. Once all of fiscal year 2022-23 payments have been made, the outstanding principal balance on the City's total debt as of July 1, 2023, will be \$8,790,291. The following table lists each of the City's outstanding bonds and loans, together with the type of financing, the purpose, annual payments, final payment year, and remaining balance as of July 1, 2023.

FUND (PRIOR)	TYPE OF FINANCING	PURPOSE	FY 2022-23 PAYMENT	FINAL PAYMENT	07/01/2023 BALANCE
365 (343)	2000 RD Water GO Bond	New Water Plant	\$68,777	2040	\$2,014,703
365 (375)	2009 Water GO Bond	Clarifier & UV	\$35,285	2032	\$466,945
365	2021 GO Bond	Water / Sewer CIP	\$228,722	2036	\$5,041,834
940 (380)	2006 Airport Utility Loan	Water	\$29,801	2030	\$149,510
636	2004 Hwy 101 Sewer LID	Local Imp. District	\$23,431	2034	\$273,625
636	2012 12th Court LID	Local Imp. District	\$1,795	2041	\$61,751
950	1992 Wastewater LID	Local Imp. District	\$60,239	2035	\$781,923
TOTALS			\$448,050		\$8,790,291

* No property taxes are assessed for these bonds. The 2006 Airport Water and Sewer Bonds are paid by private property owners (68%) and Water SDCs (32%).

** 42% of the 2006 Water GO Bond debt is paid with Water SDCs.

*** No public funds or property taxes are used to pay LID bonds. Payments are made through assessments against the properties located within the legally described improvement district boundaries.

City of Bandon FY 2023-24 Budget

CONCLUSIONS AND FUTURE OUTLOOK

Based on the revenue and expenditure projections noted in the proposed budget, the City of Bandon will endeavor to provide an enhanced level of public safety services by adding another police officer.

The City of Bandon continues to be a remarkable place to live, work and visit. Every day, local residents can enjoy the beautiful weather, scenery and recreational opportunities that attract visitors to our community from around the world. Our goal at the city is to continue to improve customer service as efficiently as possible.

City staff continue to work hard to maintain the assets and infrastructure entrusted to them by the residents of the City. They also work to improve the emergency preparedness and resiliency of community members and the City itself.

Police Protection

The FY 2023-24 budget provides for 7 officers to ensure adequate 24/7 police protection. The Police Department is funded primarily by the General Fund.

Streets, Drainage, and Pedestrian Facilities

Adequate funds will be available for basic street, drainage, and capital improvement projects in the near term, but securing adequate funds for their ongoing maintenance and construction of new infrastructure will continue to be a challenge.

While State Tax Street Fund revenues have increased slightly, construction and labor costs have risen faster than revenues.

Although street and storm drainage SDC funds are available, the balances in those funds can decline quickly with the cost a single infrastructure project. SDC funds are also restricted to projects specified in the SDC Plan and for projects associated with capacity building to meet the demands placed on the street and drainage systems by future growth. They cannot be used to pay for ongoing operating expenses.

The largest single resource for the maintenance, repair and construction of street, drainage, and pedestrian facilities is the Local Option Street Tax Fund, which receives its revenue from a local option street tax in the amount of \$.8455 per \$1,000 assessed valuation. This tax was initially approved by the voters in 2001, 2011, and was extended by the voters for an additional 10 years in 2021. This is the maximum length a local option capital tax is allowed by State statutes. As a capital tax, however, it can only be used for capital improvement projects and not for operational expenses.

City of Bandon FY 2023-24 Budget

Parks and Recreation

The Parks Master Plan contains numerous recommendations regarding improvements to the City's Parks and Trail System. Development of additional neighborhood and wayside parks and an extensive walking trail system are also outlined. Parks maintenance is funded through the General Fund, where it has to compete for the same dollars as Police, Fire, Planning and other mandated City activities. Capital improvement funding has been provided primarily from the Parks and Recreation Development Fund, which receives revenue from a 6% fee assessed against some subdivisions in lieu of dedicating open space/park land within the development. A reduction in subdivision development in recent years equates to fewer resources available for parks and recreation.

One of the major concerns expressed by the Parks and Recreation Commission is not only finding funds for constructing and improving recreational facilities such as parks and walking trails, but even more importantly how to finance the ongoing operation and maintenance of existing and proposed facilities.

The most significant current resource for parks and recreation facilities construction is Urban Renewal. The Plans for Urban Renewal Areas 1 and 2 were amended in 2012 and 2021 to include a list of priority projects for future City Park improvements, South Jetty Park improvements, developing small parks within the Urban Renewal areas, and constructing walking trails in those areas within the Area boundaries along the ocean bluff and Beach Loop Drive. The amount of Urban Renewal funds available and the number of parks and recreation projects that can actually be undertaken will depend upon the extent to which the City is successful in obtaining grants which can be matched with these funds. These funding sources are not guaranteed either, as a number of economic development projects within these Urban Renewal Districts could take priority over parks and recreation projects.

System Development Charges (SDC's)

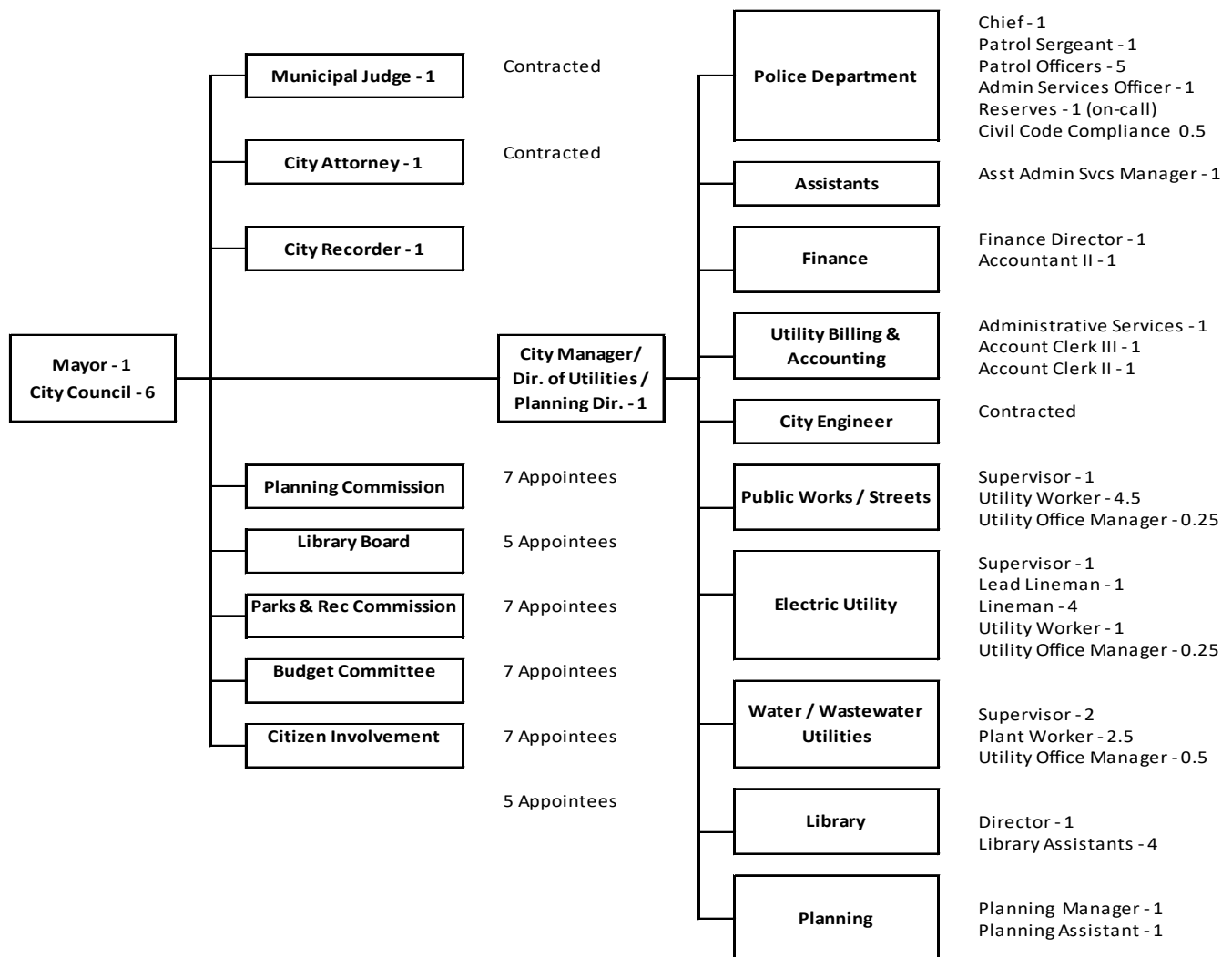
SDC revenues from new development and construction are projected to increase slightly given the small uptick in these activities. SDC's serve as the primary funding source for a large number of capital improvement and system expansion projects, however, these funds are limited. Recent road and drainage projects have reduced the available funding in these accounts for FY 2022-23. However, increased building activity should begin to rebuild those fund balances. Last fall Voters approved a charter amendment restoring the City Council's authority to set Systems Development Charges.

City of Bandon 2022-2023 Annual Budget

GENERAL INFORMATION ORGANIZATIONAL CHART

City of Bandon

Organizational Chart Fiscal Year 2023-24



FUNDS BY TYPE

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Debt Service	Page 106

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE GENERAL FUND

REVENUES AND OTHER RESOURCES
DETAIL
GENERAL FUND (100)

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
TAXES							
TAXES - CURRENT PROPERTY TAXES	100-401-00	199,321	211,693	215,975	226,900		
TAXES - PRIOR PROPERTY TAXES	100-402-00	14,488	12,619	11,140	8,200		
TOTAL TAXES		213,809	224,312	227,115	235,100	0	0
OTHER TAXES							
UTILITY TAXES	100-440-00	519,703	535,443	532,090	637,141		
TAXES - TRANSIENT TAXES	100-408-00	740,913	1,046,723	800,000	738,948		
TRANSIENT OCCUPANCY TAX PEN.	100-408-01	3,104	2,154	3,289	2,500		
TOTAL OTHER TAXES		1,263,720	1,584,320	1,335,379	1,378,589	0	0
FRANCHISE FEES							
TELEPHONE FRANCHISE	100-404-01	14,823	17,523	17,600	15,000		
TELEVISION FRANCHISE	100-404-02	55,838	69,851	65,000	80,000		
TOTAL FRANCHISE FEES		70,661	87,374	82,600	95,000	0	0
PLANNING PERMITS							
ZONE CHANGES	100-413-05	600	0	0	0		
PLANNING PERMIT FEES	100-413-09	87,974	128,547	115,000	75,000		
PLANNING SERVICE FEES	100-413-10	138,640	188,609	188,609	120,000		
PLANNING - MISC GRANTS	100-413-20	0	0	0	60,000		
TOTAL PLANNING PERMITS		227,214	317,156	303,609	255,000	0	0
OTHER PERMITS & FEES							
SOCIAL GAMING	100-414-02	783	467	783	450		
AMUSEMENT MACHINES	100-414-03	160	260	160	200		
LICENSES & PERMITS - MISC	100-417-00	440	410	100	350		
LIEN SEARCHES	100-417-01	860	920	500	780		
TOTAL OTHER PERMITS & FEES		2,243	2,057	1,543	1,780	0	0
INTERGOVERNMENTAL							
LIQUOR TAX	100-422-01	64,868	62,216	59,695	69,100		
CIGARETTE TAX	100-422-02	3,080	2,787	2,451	2,600		
MARIJUANA TAX	100-422-03	10,635	3,938	8,500	4,800		
PAY'T IN LIEU OF FRANCHISE - ELECTRIC	100-439-01	362,338	370,137	375,000	458,356		
PAY'T IN LIEU OF FRANCHISE - WATER	100-439-02	58,531	63,312	62,814	71,223		
PAY'T IN LIEU OF FRANCHISE - SEWER	100-439-03	55,545	60,873	61,020	68,550		
IN LIEU-POL & FIRE-HERITAGE PL	100-439-04	1,342	0	2,838	874		
TOTAL INTERGOVERNMENTAL		556,339	563,263	572,318	675,503	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE GENERAL FUND

REVENUES AND OTHER RESOURCES

DETAIL

GENERAL FUND (100)

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
POLICE & COURT FINES							
CIRCUIT COURT FINES	100-460-00	32,808	9,783	15,000	12,000		
MUNICIPAL COURT FINES	100-461-01	7,269	44,277	60,000	60,000		
MUNICIPAL COURT STATE ASSESS	100-461-03	413	150	0	0		
MUNICIPAL COURT - OTHER	100-461-09	0	854	1,000	1,000		
POLICE INCOME	100-463-00	265	12,359	5,000	5,000		
TOTAL POLICE & COURT FINES		40,755	67,422	81,000	78,000	0	0
REIMBURSEMENTS							
INSURANCE EXTERNAL (EMPLOYEE)	100-470-01	0	15,692	0	0		
OTHER REIMBURSEMENTS	100-470-02	3,925	0	5,000	0		
OTHER EXTERNAL	100-470-09	80	1,322	1,000	1,600		
ENGINEERING REIMB	100-471-01	3,443	825	1,000	0		
PUBLIC WORKS PERMITS	100-471-03	4,842	22,139	20,000	10,000		
REIMB U.R. ADMIN & FINANCE	100-473-03	15,435	75,500	78,200	82,110		
REIMBURSE FINANCE EXPENSE	100-473-05	143,220	123,581	124,709	148,032		
REIMBURSE ADMIN EXPENSE	100-473-06	237,911	271,877	274,359	327,471		
REIMB - W/C LIGHT DUTY TRAINING	100-473-08	0	0	2,500	0		
TOTAL REIMBURSEMENTS		408,856	510,936	506,767	569,213	0	0
MISCELLANEOUS							
SALE OF ASSETS	100-445-00	18,642	3,960	0	0		
SPRAGUE THEATER RENT REVENUE	100-446-01	1,075	6,551	4,000	6,800		
SPRAGUE-EQUIPMENT RENT REVENUE	100-446-02	292	1,625	1,000	1,000		
SPRAGUE THEATER-GRANTS	100-446-03	10,000	15,150	10,000	10,000		
RENTAL OF LAND	100-447-01	21,962	21,758	11,926	11,100		
COMMUNITY CTR RENT REVENUE	100-448-01	12,879	25,022	15,500	21,000		
INTEREST INCOME	100-450-00	3,686	11,820	9,000	32,000		
GRANTS - MISC	100-474-00	115,190	7,171	25,000	40,790		
GRANTS - POLICE SEATBELT	100-474-02	1,435	2,203	2,500	2,500		
GRANT - POLICE DUII	100-474-03	2,063	0	3,000	3,000		
COMMUNITY CENTER DONATIONS	100-478-04	150	0	150	0		
BOND PROCEEDS	100-487-00	0	5,500,000	0	0		
OTHER	100-489-00	780	704,013	359,412	15,000		
DONATIONS	100-489-01	0	511	200	0		
FIREWORKS DONATIONS	100-489-02	9,026	9,914	11,000	10,000		
TOTAL MISCELLANEOUS		197,180	6,309,698	452,688	153,190	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE GENERAL FUND

REVENUES AND OTHER RESOURCES
DETAIL
GENERAL FUND (100)

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
TRANS FROM OTHER FUNDS							
TRANSFER-ST REV SHARING (#260)	100-490-03	20,000	0	0	0		
ELECTRIC (#910) - SUMMER REC	100-490-04	30,000	25,464	27,000	30,049		
TRANSFER IN - INTERFUND LOAN	100-490-07	0	0	0	0		
TOTAL TRANS FROM OTHER FUNDS		50,000	25,464	27,000	30,049	0	0
TOTAL OTHER RESOURCES		3,030,777	9,692,003	3,590,019	3,471,424	0	0
FUND BALANCE							
BEGINNING BALANCE	100-400-00	575,229	876,638	1,324,206	1,635,183		
PRIOR PERIOD ADJUSTMENT	100-400-01	0	271,000	0	0		
TOTAL FUND BALANCE		575,229	1,147,638	1,324,206	1,635,183	0	0
GRAND TOTAL GENERAL FUND (100)		3,606,006	10,839,641	4,914,225	5,106,607	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE GENERAL FUND

EXPENDITURE DETAIL

GENERAL FUND (100)

MAYOR & COUNCIL DEPARTMENT		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
	ACCOUNT NO	ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
MATERIALS AND SERVICES:							
MAYOR & COUNCIL	100-51-600	9,300	8,800	9,600	9,600		
4TH OF JULY FIREWORKS	100-51-615	0	22,815	0	0		
OFFICE SUPPLIES	100-51-620	5	277	1,500	1,500		
PRINTING/PRINTED MATERIAL	100-51-624	0	18	550	550		
TRAINING & TRAVEL	100-51-650	350	1,500	8,500	8,500		
MEMBERSHIPS/SUBSCRIPTIONS	100-51-655	2,943	2,976	3,265	3,265		
OTHER	100-51-749	0	2,262	2,300	2,300		
MATERIALS AND SERVICES		12,598	38,648	25,715	25,715	0	0
TOTAL MAYOR & COUNCIL DEPARTMENT		12,598	38,648	25,715	25,715	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE GENERAL FUND

EXPENDITURE DETAIL

GENERAL FUND (100)

ADMINISTRATION DEPARTMENT

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
	ACCOUNT NO	ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
PERSONNEL SERVICES:							
REGULAR EMPLOYEES SALARIES & WAGES	100-55-505	102,262	59,334	72,340	79,472		
OVERTIME PAY	100-55-520	2,845	905	2,380	1,500		
HOLIDAY PAY	100-55-521	491	0	0	0		
VACATION REIMB.	100-55-528	5,543	0	0	0		
SOCIAL SECURITY	100-55-550	8,314	4,590	5,534	6,194		
RETIREMENT	100-55-551	22,660	16,679	17,528	22,149		
HEALTH & LIFE INSURANCE	100-55-552	29,744	13,942	19,118	19,132		
UNEMPLOYMENT	100-55-553	109	60	902	556		
W/C INSURANCE	100-55-555	322	199	127	228		
OFLA	100-55-556	0	0	0	320		
MISC PAYROLL EXPENSE	100-55-560	3,911	10,728	0	7,500		
TOTAL PERSONNEL SERVICES		176,201	106,438	117,929	137,051	0	0
MATERIALS AND SERVICES:							
OFFICE SUPPLIES	100-55-620	1,482	3,033	3,000	3,000		
OFFICE EQUIPMENT	100-55-621	24,865	27,658	8,500	3,000		
OFFICE FURNITURE	100-55-622	0	598	0	0		
PRINTING/PRINTED MATERIAL	100-55-624	3,067	3,539	3,700	3,700		
LEGAL PUBLICATIONS & NOTICES	100-55-625	3,028	5,909	2,500	2,500		
ELECTION EXPENSE	100-55-626	11,487	86	23,000	26,000		
LEGAL COST	100-55-628	43,734	11,261	50,000	35,000		
UTILITIES	100-55-631	695	703	2,000	3,700		
TELEPHONE	100-55-632	313	0	0	0		
BUILDING MAINTENANCE SUPPLIES	100-55-633	466	1,089	0	0		
MISC. EQ. - LIGHT DUTY TRAINING	100-55-636	286	0	500	500		
SAFETY COMMITTEE	100-55-645	0	0	500	500		
EMERGENCY MANAGEMENT SUPPLIES	100-55-649	1,489	76	0	0		
TRAINING & TRAVEL	100-55-650	879	1,710	5,000	5,000		
MEMBERSHIPS	100-55-655	1,891	2,654	6,000	5,000		
CONTRACTUAL SERVICES - JANITOR	100-55-657	17,017	20,451	30,000	0		
CONTRACTUAL SVCS-DRUG TESTING	100-55-658	320	776	0	0		
CONTRACTUAL SERVICES -ENGINEER	100-55-659	1,908	1,330	0	0		
CONTRACTUAL SERVICES	100-55-661	49,506	69,184	0	76,000		
INSURANCE	100-55-681	25,506	28,394	32,653	38,531		

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE GENERAL FUND

EXPENDITURE DETAIL

GENERAL FUND (100)

ADMINISTRATION DEPARTMENT

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
	ACCOUNT NO	ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
INS. - LOSS PREV DEDUCT	100-55-682	0	0	10,000	10,000		
DEBT ISSUANCE COSTS	100-55-690	0	61,000	0	0		
ECON DEVEL-TOUR DEV (CH OF C)	100-55-727	122,231	0	0	0		
NUISANCE ABATEMENT	100-55-735	0	0	5,000	0		
PERMITS & FEES	100-55-745	182	738	1,000	1,000		
OTHER	100-55-749	2,933	11,310	5,000	5,000		
MATERIALS AND SERVICES		313,285	251,498	188,353	218,431	0	0
TOTAL ADMINISTRATION DEPARTMENT		489,486	357,936	306,282	355,482	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE GENERAL FUND

EXPENDITURE DETAIL

GENERAL FUND (100)

ACCOUNTING & BILLING DEPT

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
	ACCOUNT NO	ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
PERSONNEL SERVICES:							
REGULAR EMPLOYEES SALARIES & WAGES	100-57-505	78,480	67,963	73,346	83,378		
OVERTIME PAY	100-57-520	2,182	905	2,000	2,000		
HOLIDAY PAY	100-57-521	143	0	0	0		
SOCIAL SECURITY	100-57-550	6,124	5,224	5,611	6,531		
RETIREMENT	100-57-551	18,744	18,557	18,390	22,511		
HEALTH & LIFE INSURANCE	100-57-552	26,374	20,131	20,099	23,438		
UNEMPLOYMENT	100-57-553	81	69	790	556		
W/C INSURANCE	100-57-555	243	202	102	242		
OFLA	100-57-556	0	0	0	318		
TOTAL PERSONNEL SERVICES		132,371	113,051	120,338	138,974	0	0
MATERIALS AND SERVICES:							
OFFICE EQUIPMENT	100-57-611	4,837	3,018	6,500	6,500		
OFFICE SUPPLIES	100-57-620	5,214	4,283	5,500	5,500		
POSTAGE	100-57-623	27,245	26,068	28,000	30,000		
PRINTING/PRINTED MATERIAL	100-57-624	9,445	17,230	13,000	14,500		
UTILITIES	100-57-631	1,102	1,238	18,780	11,600		
TELEPHONE	100-57-632	11,562	13,367	0	0		
TRAINING & TRAVEL	100-57-650	308	45	7,000	10,000		
MEMBERSHIPS	100-57-655	615	0	1,000	600		
CONTRACTUAL SERVICES	100-57-661	55,815	90,557	67,000	101,000		
AUDIT SERVICES	100-57-662	74,146	40,676	89,500	90,000		
BAD DEBTS	100-57-733	1,067	391	2,000	2,000		
OTHER	100-57-749	211	12,112	2,500	2,500		
TOTAL MATERIALS AND SERVICES		191,567	208,986	240,780	274,200	0	0
TOTAL ACCOUNTING & BILLING DEPT		323,938	322,037	361,118	413,174	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE GENERAL FUND

EXPENDITURE DETAIL

GENERAL FUND (100)

MUNICIPAL COURT DEPARTMENT		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
	ACCOUNT NO	ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
PERSONNEL SERVICES:							
REGULAR EMPLOY SALARIES & WAGES	100-60-505	0	0	0	27,930		
OVERTIME PAY	100-60-520	0	0	0	0		
SOCIAL SECURITY	100-60-550	0	0	0	2,137		
RETIREMENT	100-60-551	0	0	0	7,784		
HEALTH & LIFE INSURANCE	100-60-552	0	0	0	5,375		
UNEMPLOYMENT	100-60-553	0	0	0	196		
W/C INSURANCE	100-60-554	0	0	0	39		
OFLA	100-60-555	0	0	0	112		
TOTAL PERSONNEL SERVICES		0	0	0	43,573	0	0
MATERIALS AND SERVICES:							
OFFICE SUPPLIES	100-60-620				300		
LEGAL PUBLICATIONS & NOTICES	100-60-625	0	48	100	200		
POSTAGE	100-60-623	3,950	5,546	8,000	800		
CONTRACTUAL SERVICES	100-60-661	0	0	0	8,000		
REIMBURSEMENTS / REFUNDS	100-60-734	0	0	500	500		
OTHER	100-60-749	0	0	0	500		
MATERIALS AND SERVICES		3,950	5,594	8,600	10,300	0	0
TOTAL MUNICIPAL COURT DEPARTMENT		3,950	5,594	8,600	53,873	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE GENERAL FUND

EXPENDITURE DETAIL

GENERAL FUND (100)

POLICE DEPARTMENT

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
PERSONNEL SERVICES:							
REGULAR EMPLOYEES	100-62-505	511,886	542,559	547,795	631,114		
TEMPORARY PART-TIME WAGES	100-62-512	8,987	0	0	0		
OVERTIME PAY	100-62-520	11,060	45,464	25,000	25,000		
HOLIDAY PAY	100-62-521	20,419	21,009	25,000	25,000		
UNIFORM ALLOWANCE	100-62-527	2,100	1,800	2,500	2,500		
SOCIAL SECURITY	100-62-550	42,384	46,555	41,907	52,105		
RETIREMENT	100-62-551	154,191	170,879	156,013	214,502		
HEALTH & LIFE INSURANCE	100-62-552	131,402	143,002	150,361	174,950		
UNEMPLOYMENT	100-62-553	555	583	3,835	4,583		
W/C INSURANCE	100-62-555	22,532	11,267	15,438	29,084		
OFLA	100-62-556	0	0	0	2,724		
TOTAL PERSONNEL SERVICES		905,516	983,117	967,849	1,161,562	0	0
MATERIALS AND SERVICES:							
VEHICLE FUEL	100-62-600	15,342	23,495	35,000	35,000		
VEHICLE MAINTENANCE (EXT)	100-62-604	3,899	7,095	15,000	20,000		
OFFICE EQUIPMENT MAINTENANCE	100-62-611	2,434	2,594	3,500	11,500		
OFFICE SUPPLIES	100-62-620	2,030	6,170	7,750	7,750		
POSTAGE	100-62-623	39	56	0	600		
PRINTED MATERIAL	100-62-624	450	500	0	0		
TRAINING EQUIPMENT	100-62-627	0	5,494	0	0		
LEGAL COST	100-62-628	0	2,645	1,500	4,050		
UTILITIES	100-62-631	3,595	4,096	15,500	15,500		
TELEPHONE	100-62-632	8,750	7,855	0	0		
SMALL TOOLS & EQUIPMENT	100-62-640	4,324	12,368	32,000	37,000		
UNIFORMS	100-62-643	1,223	7,066	0	0		
EMPLOYEE EDUCATION ASSISTANCE	100-62-649	0	0	4,500	4,500		
TRAINING & TRAVEL	100-62-650	100	20,846	20,000	30,000		
MEMBERSHIPS	100-62-655	353	900	1,500	1,500		
CONTRACTUAL SERVICES	100-62-661	96,143	96,334	128,000	146,000		
INSURANCE	100-62-681	26,455	30,353	34,910	42,480		
OTHER	100-62-749	185	1,017	300	1,000		
MATERIALS AND SERVICES		165,322	228,882	299,460	356,880	0	0
CAPITAL OUTLAY:							
CIP-MAJOR EQUIPMENT REPLACEMT	100-62-750	0	0	50,000	0		
MINOR EQUIPMENT-NEW	100-62-757	5,020	5,000	0	0		
TOTAL CAPITAL OUTLAY		5,020	5,000	50,000	0	0	0
TOTAL POLICE DEPARTMENT		1,075,858	1,217,000	1,317,309	1,518,442	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE GENERAL FUND

EXPENDITURE DETAIL
GENERAL FUND (100)

FIRE DEPARTMENT		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
	ACCOUNT NO	ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
MATERIALS AND SERVICES:							
CONTRACTUAL SERVICES	100-64-661	169,307	115,870	121,664	127,747		
MATERIALS AND SERVICES		169,307	115,870	121,664	127,747	0	0
TOTAL FIRE DEPARTMENT		<u>169,307</u>	<u>115,870</u>	<u>121,664</u>	<u>127,747</u>	<u>0</u>	<u>0</u>

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE GENERAL FUND

EXPENDITURE DETAIL

GENERAL FUND (100)

STREET DEPARTMENT

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
	ACCOUNT NO	ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
MATERIALS AND SERVICES:							
VEHICLE FUEL & OIL	100-70-600	8,370	17,279	14,000	19,000		
VEHICLE MAINTENANCE	100-70-604	724	5,176	10,000	10,000		
VEHICLE REPAIR (CIP)	100-70-606	70	0	0	0		
OFFICE SUPPLIES	100-70-620	805	1,109	1,500	1,500		
UTILITIES	100-70-631	3,617	3,978	6,500	6,500		
TELEPHONE	100-70-632	1,169	450	0	0		
BUILDING REPAIR	100-70-634	12,099	22,377	50,000	50,000		
SMALL TOOLS & EQUIPMENT	100-70-640	5,203	13,056	10,000	10,000		
SAFETY EQUIPMENT	100-70-642	4,494	5,016	6,000	18,000		
TRAINING & TRAVEL	100-70-650	1,752	2,272	10,000	10,000		
CONTRACTUAL SERVICES	100-70-661	49,305	68,169	110,000	40,000		
INSURANCE	100-70-681	6,299	6,447	7,500	9,572		
TRAFFIC SAFETY SUPPLIES	100-70-706	10,248	2,303	15,000	15,000		
OTHER EQUIP REPAIR & MAINT.	100-70-721	27,160	20,814	40,000	40,000		
MATERIALS AND SERVICES		131,315	168,447	280,500	229,572	0	0
CAPITAL OUTLAY:							
CIP - MAJOR EQUIPMENT	100-70-750	0	0	0	248,304		
TOTAL CAPITAL OUTLAY		0	0	0	248,304	0	0
TOTAL STREET DEPARTMENT		131,315	168,447	280,500	477,876	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE GENERAL FUND

EXPENDITURE DETAIL

GENERAL FUND (100)

PARKS DEPARTMENT

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
	ACCOUNT NO	ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
PERSONNEL SERVICES:							
REGULAR EMPLOY SALARIES & WAGES	100-72-505	39,662	53,820	59,959	63,445		
TEMPORARY PART-TIME WAGES	100-72-512	0	0	25,000	0		
OVERTIME PAY	100-72-520	752	499	1,000	1,000		
HOLIDAY PAY	100-72-521	643	0	0	0		
SOCIAL SECURITY	100-72-550	3,109	4,125	4,587	4,854		
RETIREMENT	100-72-551	11,983	15,293	16,720	19,085		
HEALTH & LIFE INSURANCE	100-72-552	11,929	17,977	19,085	20,090		
UNEMPLOYMENT	100-72-553	41	54	420	445		
W/C INSURANCE	100-72-555	1,813	-6,388	3,724	5,894		
OFLA	100-72-556	0	0	0	254		
TOTAL PERSONNEL SERVICES		69,932	85,380	130,495	115,067	0	0
MATERIALS AND SERVICES:							
UTILITIES	100-72-631	18,122	16,800	25,000	23,000		
SMALL TOOLS & EQUIPMENT	100-72-640	278	3,018	51,000	51,000		
CONTRACTUAL SERVICES	100-72-661	0	0	0	25,000		
INSURANCE	100-72-681	3,779	4,259	4,900	5,743		
PARK SUPPLIES	100-72-708	2,747	5,118	0	0		
PARK REPAIR & MAINTENANCE	100-72-725	16,360	10,847	0	0		
SUMMER REC - FEES	100-72-745	20,464	25,464	27,000	30,049		
OTHER	100-72-749	1,669	1,626	4,000	4,000		
MATERIALS AND SERVICES		63,419	67,131	111,900	138,792	0	0
CAPITAL OUTLAY:							
CIP - MAJOR EQUIPMENT REPLACEMENT	100-72-750	0	0	0	75,000		
TOTAL CAPITAL OUTLAY		0	0	0	75,000	0	0
TOTAL PARKS DEPARTMENT		133,351	152,511	242,395	328,859	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE GENERAL FUND

EXPENDITURE DETAIL

GENERAL FUND (100)

PLANNING DEPARTMENT

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
PERSONNEL SERVICES:							
REGULAR EMPLOY SALARIES & WAGES	100-76-505	129,419	134,272	130,582	140,983		
OVERTIME PAY	100-76-520	306	191	1,000	1,000		
HOLIDAY PAY	100-76-521	188	0	0	0		
SOCIAL SECURITY	100-76-550	9,778	10,286	9,990	10,786		
RETIREMENT	100-76-551	30,073	34,049	31,640	39,292		
HEALTH & LIFE INSURANCE	100-76-552	37,119	31,852	19,763	30,468		
UNEMPLOYMENT	100-76-553	101	134	915	987		
W/C INSURANCE	100-76-555	1,761	2,611	1,732	2,615		
OFLA	100-76-556	0	0	0	564		
TOTAL PERSONNEL SERVICES		208,745	213,395	195,622	226,695	0	0
MATERIALS AND SERVICES:							
CITIZEN INVOLVEMENT PROGRAM	100-76-619	0	54	1,000	1,000		
OFFICE SUPPLIES	100-76-620	991	1,613	2,500	10,000		
PRINTING/PRINTED MATERIAL	100-76-624	4,632	4,364	6,000	0		
LEGAL PUBLICATIONS & NOTICES	100-76-625	2,503	3,609	3,000	3,000		
LEGAL SERVICES	100-76-628	0	0	0	10,000		
UTILITIES	100-76-631	947	951	2,250	2,250		
TELEPHONE	100-76-632	442	150	0	0		
EQUIPMENT/FIXTURES	100-76-641	6,395	5,849	2,500	0		
TRAINING & TRAVEL	100-76-650	0	520	8,000	4,000		
MEMBERSHIPS	100-76-655	273	110	500	500		
CONSULTING SERVICES	100-76-660	350	5,495	15,000	0		
CONTRACTUAL SERVICES	100-76-661	16,507	4,300	10,000	95,000		
REFUNDS & REIMBURSEMENTS	100-76-734	750	5,744	0	5,000		
OTHER	100-76-749	0	0	0	2,000		
MATERIALS AND SERVICES		33,790	32,757	50,750	132,750	0	0
TOTAL PLANNING DEPARTMENT		242,535	246,152	246,372	359,445	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE GENERAL FUND

EXPENDITURE DETAIL

GENERAL FUND (100)

COMMUNITY CENTER DEPARTMENT

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
	ACCOUNT NO	ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
PERSONNEL SERVICES:							
REGULAR EMPLOY SALARIES & WAGES	100-78-505	6,469	8,310	9,199	9,759		
OVERTIME PAY	100-78-520	84	55	100	100		
HOLIDAY PAY	100-78-521	71	0	0	0		
SOCIAL SECURITY	100-78-550	498	631	704	747		
RETIREMENT	100-78-551	1,966	2,409	2,628	2,977		
HEALTH & LIFE INSURANCE	100-78-552	1,902	2,662	2,807	2,955		
UNEMPLOYMENT	100-78-553	7	8	65	69		
W/C INSURANCE	100-78-555	242	723	571	909		
OFLA	100-78-556	0	0	0	39		
TOTAL PERSONNEL SERVICES		11,239	14,800	16,074	17,555	0	0
MATERIALS AND SERVICES:							
UTILITIES	100-78-631	12,676	14,010	18,500	16,000		
TELEPHONE	100-78-632	783	889	0	0		
LINEN RENTAL	100-78-635	45	172	1,000	0		
MISC EQUIPMENT	100-78-640	251	805	1,700	1,700		
CONTRACTUAL SERVICES - JANITOR	100-78-657	7,954	5,311	15,000	0		
CONTRACTUAL SERVICES	100-78-661	17,257	16,426	21,000	43,000		
WEB & MARKETING	100-78-663	1,984	1,260	0	2,500		
DUCT CLEANING	100-78-685	445	455	1,000	1,000		
OTHER	100-78-749	1,277	156	2,000	2,000		
MATERIALS AND SERVICES		42,672	39,483	60,200	66,200	0	0
CAPITAL OUTLAY:							
CIP - WALK IN FREEZER RETRO	100-78-758	13,287	0	0	0		
TOTAL CAPITAL OUTLAY		13,287	0	0	0	0	0
TOTAL COMMUNITY CENTER DEPARTMENT		67,198	54,282	76,274	83,755	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE GENERAL FUND

EXPENDITURE DETAIL
GENERAL FUND (100)
SPRAGUE THEATER

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
PERSONNEL SERVICES:							
REGULAR EMPLOY SALARIES & WAGES	100-79-505	0	0	0	0		
SOCIAL SECURITY	100-79-550	0	0	0	4,386		
RETIREMENT	100-79-551	0	0	0	15,978		
UNEMPLOYMENT	100-79-553	0	0	0	230		
W/C INSURANCE	100-79-555	0	0	0	1,616		
OFLA	100-79-556	0	0	0	460		
TOTAL PERSONNEL SERVICES		0	0	0	22,670	0	0
MATERIALS AND SERVICES:							
OFFICE SUPPLIES	100-79-620	19	25	200	200		
TELEPHONE	100-79-632	1,927	1,229	1,700	1,700		
BUILDING MAINTENANCE SUPPLIES	100-79-633	0	168	2,000	2,000		
ROYALTIES	100-79-634	160	0	600	600		
MISC. EQUIPMENT	100-79-640	186	0	2,000	2,000		
CONTRACTUAL SERVICES - JANITOR	100-79-657	420	2,395	4,500	0		
CONTRACTUAL SERVICES	100-79-661	17,013	17,255	23,000	25,500		
WEB/MARKETING	100-79-663	1,984	1,260	0	2,500		
OTHER	100-79-749	479	561	1,500	1,500		
MATERIALS AND SERVICES		22,188	22,893	35,500	36,000	0	0
TOTAL SPRAGUE THEATER		22,188	22,893	35,500	58,670	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE GENERAL FUND

EXPENDITURE DETAIL

GENERAL FUND (100)

NON-DEPARTMENTAL

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
PERSONNEL SERVICES:							
OVERTIME PAY - POLICE GRANT	100-90-520	4,908	4,752	5,000	0		
SOCIAL SECURITY	100-90-550	375	364	375	0		
HEALTH & LIFE INSURANCE	100-90-552	1,138	1,028	1,200	0		
TOTAL PERSONNEL SERVICES		6,421	6,144	6,575	0	0	0
MATERIALS AND SERVICES:							
4TH OF JULY FIREWORKS	100-90-615	0	0	20,000	20,000		
GORSE MITIGATION	100-90-646	0	0	0	90,000		
CONTRACTUAL SVCS	100-90-661	0	0	52,000	90,442		
INSURANCE REIMBURSEMENT	100-90-683	0	0	15,000	15,000		
ECON DEVEL-TOUR DEV (CH OF C)	100-90-738	0	145,861	153,788	0		
EMERGENCY MANAGEMENT SUPPLIES	100-90-739	0	5,840	4,500	4,500		
WEB/MARKETING	100-90-745	0	4,076	6,000	6,000		
OTHER	100-90-749	46,469	15,187	0	50,000		
MATERIALS AND SERVICES		46,469	170,965	251,288	275,942	0	0
CAPITAL OUTLAY:							
TRANSFER TO FUND 510	100-90-752	17,353	0	0	0		
CIP - OTHER	100-90-787	0	189,922	0	0		
TOTAL CAPITAL OUTLAY		17,353	189,922	0	0	0	0
TRANS TO OTHER FUNDS							
TRANSFER TO REVENUE STABILIZATION	100-90-753	0	0	600,000	20,000		
TRANSFER TO OTHER FUND	100-90-954	0	141,853	0	40,000		
TRANSFER IN FROM 100	100-90-955	0	5,439,000	0	0		
TOTAL TRANS FROM OTHER FUNDS		0	5,580,853	600,000	60,000	0	0
CONTINGENCIES & RESERVES:							
CONTINGENCY	100-90-980	0	0	78,789	477,129		
RESCUE ACT CONTINGENCY	100-90-981	0	0	683,993	433,168		
TOTAL CONTINGENCIES & RESERVES		0	0	762,782	910,297	0	0
TOTAL NON-DEPARTMENTAL		70,243	5,947,884	1,620,645	1,246,239	0	0
FUND BALANCE							
ENDING FUND BALANCE	100-90-999	876,639	0	271,851	0		
TOTAL FUND BALANCE		876,639	0	271,851	0	0	0
GRAND TOTAL GENERAL FUND (100)		3,618,606	8,649,254	4,914,225	5,106,607	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE GENERAL FUND

REVENUES AND OTHER RESOURCES

DETAIL

REVENUE STABILIZATION FUND (110)

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
MISCELLANEOUS							
INTEREST	110-450-00	0	0	0	4,100		
TOTAL MISCELLANEOUS					4,100	0	0
TRANS FROM OTHER FUNDS							
TRANSFER IN FROM 100	110-490-00	0	0	600,000	20,000		
TOTAL TRANS FROM OTHER FUNDS		0	0	600,000	20,000	0	0
FUND BALANCE							
BEGINNING FUND BALANCE	110-400-00	0	0	0	603,621		
TOTAL FUND BALANCE		0	0	0	603,621	0	0
GRAND TOTAL REV STABILIZATION FUND (110)		0	0	600,000	627,721	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE GENERAL FUND

EXPENDITURE DETAIL

REVENUE STABILIZATION FUND (110)

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
	ACCOUNT NO	ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
CONTINGENCIES & RESERVES:							
RESERVE	110-90-970	0	0	450,000	450,000		
PERS RESERVE	110-90-971	0	0	150,000	150,000		
CONTINGENCY	110-90-980	0	0	0	27,721		
TOTAL CONTINGENCIES & RESERVES		0	0	600,000	627,721	0	0
FUND BALANCE							
ENDING FUND BALANCE	110-90-999	0	0	0	0		
TOTAL FUND BALANCE		0	0	0	0	0	0
GRAND TOTAL REV STABILIZATION FUND (110)		0	0	600,000	627,721	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE SPECIAL REVENUE FUNDS

REVENUES AND OTHER RESOURCES
DETAIL
POLICE RESERVE PROGRAM FUND

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
MISCELLANEOUS							
INTEREST INCOME	151-450-00	304	288	300	700		
MISC - GRANT	151-474-00	0	0	250	0		
MISC - DONATIONS	151-489-01	4,440	7,005	4,500	4,500		
K-9 DONATIONS	151-489-02	-40	65	200	0		
HOLIDAY WITH A HERO DONATIONS	151-489-03	8,782	5,771	4,700	4,700		
TOTAL MISCELLANEOUS		13,486	13,129	9,950	9,900	0	0
FUND BALANCE							
BEGINNING FUND BALANCE	151-400-00	35,870	46,265	52,027	52,622		
TOTAL FUND BALANCE		35,870	46,265	52,027	52,622	0	0
GRAND TOTAL POLICE RESERVE FUND (151)		49,356	59,394	61,977	62,522	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE SPECIAL REVENUE FUNDS

EXPENDITURE DETAIL

POLICE RESERVE PROGRAM FUND

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
MATERIALS AND SERVICES:							
PROGRAM MATERIALS	151-62-690	42	0	31,968	20,409		
HOLIDAY WITH A HERO EXPENSE	151-62-745	3,049	3,384	14,514	16,618		
K-9 EXPENSE	151-62-746	0	0	15,495	15,495		
MATERIALS AND SERVICES		3,091	3,384	61,977	52,522	0	0
CAPITAL OUTLAY:							
MINOR EQUIPMENT-NEW	151-62-757	0	4,474	0	10,000		
TOTAL CAPITAL OUTLAY		0	4,474	0	10,000	0	0
TOTAL POLICE RESERVE PROGRAM FUND (151)		3,091	7,858	61,977	62,522	0	0
FUND BALANCE							
ENDING FUND BALANCE	151-90-999	46,265	0	0	0	0	0
TOTAL FUND BALANCE		46,265	0	0	0	0	0
GRAND TOTAL POLICE RESERVE FUND (151)		49,356	7,858	61,977	62,522	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE SPECIAL REVENUE FUNDS

EXPENDITURE DETAIL

DETAIL

STATE TAX STREET FUND (210)		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
ACCOUNT NO	ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED	
INTERGOVERNMENTAL							
STATE STREET TAX	210-422-03	231,855	267,426	244,584	275,049		
TOTAL INTERGOVERNMENTAL		231,855	267,426	244,584	275,049	0	0
MISCELLANEOUS							
SALE OF ASSETS	210-445-00	0	0	0	0		
INTEREST INCOME	210-450-00	1,265	1,212	1,270	3,700		
OTHER	210-489-00	6,444	0	0	0		
TOTAL MISCELLANEOUS		7,709	1,212	1,270	3,700	0	0
TOTAL OTHER RESOURCES		239,564	268,638	245,854	278,749	0	0
FUND BALANCE							
BEGINNING FUND BALANCE	210-400-00	185,100	241,948	216,021	237,361		
TOTAL FUND BALANCE		185,100	241,948	216,021	237,361	0	0
GRAND TOTAL STATE TAX STREET FUND (210)		424,664	510,585	461,875	516,110	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE SPECIAL REVENUE FUNDS

EXPENDITURE DETAIL

STATE TAX STREET FUND (210)		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
	ACCOUNT NO	ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
PERSONNEL SERVICES:							
REGULAR EMPLOY SALARIES & WAGES	210-50-505	98,626	131,743	144,997	153,568		
OVERTIME PAY	210-50-520	1,671	1,109	0	1,500		
HOLIDAY PAY	210-50-521	1,430	0	0	0		
SOCIAL SECURITY	210-50-550	7,670	9,983	11,092	11,748		
RETIREMENT	210-50-551	25,866	41,498	40,781	46,422		
HEALTH & LIFE INSURANCE	210-50-552	29,390	42,993	45,469	47,857		
UNEMPLOYMENT	210-50-553	102	132	1,015	1,075		
W/C INSURANCE	210-50-555	8,274	4,962	9,005	14,101		
OFLA	210-50-556	0	0	0	615		
TOTAL PERSONNEL SERVICES		173,029	232,420	252,359	276,886	0	0
MATERIALS AND SERVICES:							
STREET & DRAINAGE MATERIALS	210-50-703	5,208	3,437	50,000	50,000		
ADA COMPLIANCE SIDEWALKS (RAMPS)	210-50-704	0	34,623	0	0		
TRAFFIC SAFETY SUPPLIES	210-50-706	0	0	20,000	20,000		
OTHER	210-50-749	1,629	3,808	10,000	10,000		
MATERIALS AND SERVICES		6,837	41,867	80,000	80,000	0	0
CONTINGENCIES & RESERVES:							
CONTINGENCY	210-50-980	0	0	0	50,000		
TOTAL CONTINGENCIES & RESERVES		0	0	0	50,000	0	0
TOTAL EXPENDITURES		179,866	274,288	332,359	406,886	0	0
FUND BALANCE							
ENDING FUND BALANCE	210-50-999	244,798		129,516	109,224		
TOTAL FUND BALANCE		244,798	0	129,516	109,224	0	0
GRAND TOTAL STATE TAX STREET FUND (210)		424,664	274,288	461,875	516,110	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE SPECIAL REVENUE FUNDS

REVENUES AND OTHER RESOURCES

DETAIL

LIBRARY MEMORIAL FUND (220)

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
INTERGOVERNMENTAL:							
MISCELLANEOUS:							
INTEREST INCOME	220-450-00	693	507	542	1,600		
GIFTS & MEMORIALS	220-478-00	0	200	200	0		
TOTAL MISCELLANEOUS		693	707	742	1,600	0	0
TOTAL OTHER RESOURCES		693	707	742	1,600	0	0
FUND BALANCE:							
BEGINNING FUND BALANCE	220-400-00	91,694	93,080	93,745	95,874		
TOTAL FUND BALANCE		91,694	93,080	93,745	95,874	0	0
GRAND TOTAL LIBRARY MEMORIAL FUND (220)		92,387	93,787	94,487	97,474	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE SPECIAL REVENUE FUNDS

EXPENDITURE DETAIL

LIBRARY MEMORIAL FUND (220)

EXPENDITURES

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
MATERIALS AND SERVICES:							
OTHER	220-50-749	0	0	0	0		
MATERIALS AND SERVICES		0	0	0	0	0	0
CAPITAL OUTLAY:							
CIP - MISC	220-50-770	0	0	27,987	30,974		
TOTAL CAPITAL OUTLAY		0	0	27,987	30,974	0	0
CONTINGENCIES & RESERVES:							
CONTINGENCY	220-50-980	0	0	0	66,500		
TOTAL CONTINGENCIES & RESERVES		0	0	0	66,500	0	0
TOTAL EXPENDITURES		0	0	27,987	97,474	0	0
FUND BALANCE							
ENDING FUND BALANCE	220-50-999	92,387	93,787	66,500	0		
		92,387	93,787	66,500	0	0	0
GRAND TOTAL LIBRARY MEMORIAL FUND (220)		92,387	93,787	94,487	97,474	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE SPECIAL REVENUE FUNDS

REVENUES AND OTHER RESOURCES
DETAIL
LIBRARY FUND (230)

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
INTERGOVERNMENTAL							
COUNTY LIBRARY SUPPORT	230-424-01	364,903	419,631	418,584	418,584		
READY TO READ GRANT	230-424-02	0	1,000	1,000	1,000		
TOTAL INTERGOVERNMENTAL		364,903	420,631	419,584	419,584	0	0
MISCELLANEOUS							
INTEREST INCOME	230-450-00	427	745	370	1,300		
MISC - GRANTS	230-474-00	8,354	1,126	2,000	2,000		
LOST BOOKS	230-475-02	64	1,020	650	650		
COPIES	230-475-03	29	719	500	500		
LIBRARY FOUNDATION	230-478-01	16,000	18,000	16,000	16,000		
OTHER	230-489-00	4,705	6,263	3,500	3,500		
TOTAL MISCELLANEOUS		29,579	27,873	23,020	23,950	0	0
TRANS FROM OTHER FUNDS							
TRANS FROM FUND #220 (LIB MEM)	230-490-01	0	0	0	0		
TOTAL TRANS FROM OTHER FUNDS		0	0	0	0	0	0
TOTAL OTHER RESOURCES		394,482	448,503	442,604	443,534	0	0
FUND BALANCE							
BEGINNING FUND BALANCE	230-400-00	4,977	38,118	76,379	140,738		
TOTAL FUND BALANCE		4,977	38,118	76,379	140,738	0	0
RAND TOTAL LIBRARY FUND (230)		399,459	486,621	518,983	584,272	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE SPECIAL REVENUE FUNDS

EXPENDITURE DETAIL

LIBRARY FUND (230)

EXPENDITURES	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
PERSONNEL SERVICES:							
REGULAR EMPLOYEES	230-50-505	167,024	158,694	201,130	248,251		
HOLIDAY PAY	230-50-521	2,834	2,159	0	0		
SOCIAL SECURITY	230-50-550	13,079	12,107	15,386	18,992		
RETIREMENT	230-50-551	40,568	41,144	50,490	69,188		
HEALTH & LIFE INSURANCE	230-50-552	62,465	53,056	67,796	75,954		
UNEMPLOYMENT	230-50-553	171	158	1,408	1,738		
W/C INSURANCE	230-50-555	534	489	279	694		
OFLA	230-50-556	0	0	0	1,490		
TOTAL PERSONNEL SERVICES		286,675	267,808	336,489	416,307	0	0
MATERIALS AND SERVICES:							
OFFICE SUPPLIES	230-50-620	1,417	1,591	5,200	3,000		
OFFICE EQUIPMENT	230-50-621	932	1,960	0	0		
OFFICE FURNITURE	230-50-622	500	373	0	0		
POSTAGE	230-50-623	126	84	0	0		
JANITORIAL SUPPLIES	230-50-630	389	199	1,500	500		
UTILITIES	230-50-631	12,765	14,216	11,000	18,000		
TELEPHONE	230-50-632	582	127	0	0		
MINOR MAINTENANCE	230-50-635	0	0	3,000	1,000		
TRAINING & TRAVEL	230-50-650	200	0	1,000	500		
MEMBERSHIPS	230-50-651	90	0	200	200		
CONTRACTUAL SERVICES	230-50-661	14,423	15,433	13,000	24,000		
INSURANCE	230-50-681	5,039	5,679	6,600	7,658		
LIBRARY MATERIALS	230-50-690	26,488	26,881	15,000	15,000		
ART GALLERY	230-50-691	188	158	600	600		
READY TO READ GRANT EXPEND	230-50-694	0	965	1,000	1,000		
CHILDREN'S PROGRAMS	230-50-695	50	0	0	0		
EDUCATIONAL PROGRAMS	230-50-696	6,950	4,206	8,100	8,100		
OTHER EQUIP REPAIR & MAINT.	230-50-721	4,509	2,809	0	0		
OTHER MATERIALS	230-50-749	19	251	17,000	17,000		
MATERIALS AND SERVICES		74,667	74,934	83,200	96,558	0	0
CONTINGENCIES & RESERVES:							
CONTINGENCY	230-50-980	0	0	99,294	71,407		
TOTAL CONTINGENCIES & RESERVES		0	0	99,294	71,407	0	0
TOTAL EXPENDITURES		361,342	342,741	518,983	584,272	0	0
FUND BALANCE							
ENDING FUND BALANCE	230-50-999	38,118	0	0	0		
TOTAL FUND BALANCE		38,118	0	0	0	0	0
GRAND TOTAL LIBRARY FUND (230)		399,460	342,741	518,983	584,272	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE SPECIAL REVENUE FUNDS

REVENUES AND OTHER RESOURCES

DETAIL

TOURISM DEVELOPMENT FUND (240)

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
OTHER TAXES							
TRANSIENT OCCUPANCE TAX	240-408-00	0	0	0	461,053		
TOTAL OTHER TAXES		0	0	0	461,053	0	0
MISCELLANEOUS							
INTEREST INCOME	240-450-00	0	0	0	200		
TOTAL MISCELLANEOUS		0	0	0	200	0	0
FUND BALANCE							
BEGINNING BALANCE	240-400-00	0	0	0	0		
TOTAL FUND BALANCE		0	0	0	0	0	0
GRAND TOTAL TOURISM DEV FUND (240)		0	0	0	461,253	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE SPECIAL REVENUE FUNDS

EXPENDITURE DETAIL

TOURISM DEVELOPMENT FUND (240)

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
MATERIALS AND SERVICES:							
CONSULTING SERVICES	240-50-661	0	0	0	30,000		
TOURISM PROMOTION-CHAMBER	240-50-727	0	0	0	170,000		
OTHER	240-50-749	0	0	0	10,000		
TOTAL MATERIALS AND SERVICES:		0	0	0	210,000	0	0
CONTINGENCIES & RESERVES:							
CONTINGENCY	240-50-980	0	0	0	251,253		
TOTAL CONTINGENCIES & RESERVES		0	0	0	251,253	0	0
GRAND TOTAL TOURISM DEV FUND (240)		0	0	0	461,253	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE SPECIAL REVENUE FUNDS

REVENUES AND OTHER RESOURCES

DETAIL

COMMUNITY BEAUTIFICATION FUND (250)

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
FRANCHISE FEES							
GARBAGE FRANCHISE FEE	250-404-03	47,181	51,891	50,000	50,000		
TOTAL FRANCHISE FEES		47,181	51,891	50,000	50,000	0	0
MISCELLANEOUS							
MISC - INTEREST INCOME	250-450-00	147	73	100	100		
TOTAL MISCELLANEOUS		147	73	100	100	0	0
TOTAL OTHER RESOURCES		47,328	51,963	50,100	50,100	0	0
FUND BALANCE							
BEGINNING BALANCE	250-400-00	14,652	9,542	12,217	7,612		
TOTAL FUND BALANCE		14,652	9,542	12,217	7,612	0	0
GRAND TOTAL COMM BEAUTIFICATION FUND		61,980	61,505	62,317	57,712	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE SPECIAL REVENUE FUNDS

EXPENDITURE DETAIL

COMMUNITY BEAUTIFICATION FUND (250)

EXPENDITURES

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
MATERIALS AND SERVICES:							
BENCHES AND TRASH CANS	250-50-674	238	0	10,000	0		
CONTRACTUAL SERVICES	250-50-678	39,600	48,648	52,317	52,200		
TREE TRIMMING/MITIGATION	250-50-699	0	250	0	0		
MATERIALS AND SERVICES		39,838	48,898	62,317	52,200	0	0
CONTINGENCIES & RESERVES:							
TRANSFER TO GEN FUND 100	250-50-956	12,600	0	0	0		
CONTINGENCY	250-50-980	0	0	0	5,512		
TOTAL CONTINGENCIES & RESERVES		12,600	0	0	5,512	0	0
TOTAL EXPENDITURES		52,438	48,898	62,317	57,712	0	0
FUND BALANCE							
ENDING FUND BALANCE	250-50-999	9,542	0	0	0		
TOTAL FUND BALANCE		9,542	0	0	0	0	0
GRAND TOTAL COMM BEAUTIFICATION FUND		61,980	48,898	62,317	57,712	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE SPECIAL REVENUE FUNDS

REVENUES AND OTHER RESOURCES

DETAIL

STATE REVENUE SHARING FUND (260)

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
INTERGOVERNMENTAL							
RECEIPTS FROM STATE	260-422-09	45,124	45,243	46,000	50,000		
TOTAL INTERGOVERNMENTAL		45,124	45,243	46,000	50,000	0	0
MISCELLANEOUS							
INTEREST INCOME	260-450-00	169	140	85	250		
TOTAL MISCELLANEOUS		169	140	85	250	0	0
TOTAL OTHER RESOURCES		45,293	45,384	46,085	50,250	0	0
FUND BALANCE							
BEGINNING FUND BALANCE	260-400-00	25,412	21,558	39,358	62,893		
TOTAL FUND BALANCE		25,412	21,558	39,358	62,893	0	0
GRAND TOTAL STATE REV SHARING FUND (260)		70,705	66,942	85,443	113,143	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE SPECIAL REVENUE FUNDS

EXPENDITURE DETAIL

STATE REVENUE SHARING FUND (260)

EXPENDITURES	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
MATERIALS AND SERVICES:							
PAYMENT TO OTHER ORG	260-50-730	20,250	19,285	29,785	42,600		
OTHER	260-50-749	8,897	5,618	55,658	70,543		
MATERIALS AND SERVICES		29,147	24,903	85,443	113,143	0	0
CONTINGENCIES & RESERVES:							
TRANSFER TO OTHER FUND 100	260-50-961	20,000	0	0	0		
TOTAL CONTINGENCIES & RESERVES		20,000	0	0	0	0	0
TOTAL EXPENDITURES		49,147	24,903	85,443	113,143	0	0
FUND BALANCE							
ENDING FUND BALANCE	260-50-999	21,558	0	0	0		
TOTAL FUND BALANCE		21,558	0	0	0	0	0
GRAND TOTAL STATE REV SHARING FUND (260)		70,705	24,903	85,443	113,143	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE SPECIAL REVENUE FUNDS

REVENUES AND OTHER RESOURCES

DETAIL

BLOCK GRANT FUND (410)

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
MISCELLANEOUS:							
INTEREST INCOME	410-450-00	987	715	721	560		
LOAN REPAYMENTS -PRINCIPAL	410-455-00	2,206	0	0	0		
SMALL BUSINESS LOAN PRINCIPAL	410-455-04	0	2,746	2,855	2,964		
SMALL BUSINESS LOAN INTEREST	410-456-00	959	855	747	638		
TOTAL MISCELLANEOUS		4,152	4,316	4,323	4,162	0	0
TOTAL OTHER RESOURCES		4,152	4,316	4,323	4,162	0	0
FUND BALANCE:							
BEGINNING FUND BALANCE	410-400-00	143,212	137,364	78,984	102,158		
TOTAL FUND BALANCE		143,212	137,364	78,984	102,158	0	0
GRAND TOTAL BLOCK GRANT FUND (410)		147,364	141,680	83,307	106,320	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE SPECIAL REVENUE FUNDS

EXPENDITURE DETAIL

BLOCK GRANT FUND (410)

EXPENDITURES

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
MATERIALS AND SERVICES:							
OTHER	410-50-749	0	0	30,000	6,320		
MATERIALS AND SERVICES		0	0	30,000	6,320	0	0
CAPITAL OUTLAY:							
CAPITAL IMPROVEMENTS	410-50-775	0	0	0	0		
FACADE/SIGN LOAN/GRANT	410-50-797	0	106	20,000	40,000		
LOANS TO SMALL BUS/FACADE LOAN	410-50-798	10,000	8,829	33,307	60,000		
CIP - TROLLEY PROGRAM	410-50-800	0	0	0	0		
TOTAL CAPITAL OUTLAY		10,000	8,935	53,307	100,000	0	0
CONTINGENCIES & RESERVES:							
TRANSFER TO FUND 940	410-50-990	0	0	0	0		
TRANSFER TO FUND 950	410-50-991	0	0	0	0		
TOTAL CONTINGENCIES & RESERVES		0	0	0	0	0	0
TOTAL EXPENDITURES		10,000	8,935	83,307	106,320	0	0
FUND BALANCE							
ENDING FUND BALANCE	410-50-999	137,364	0	0	0		
TOTAL FUND BALANCE		137,364	0	0	0	0	0
GRAND TOTAL BLOCK GRANT FUND (410)		147,364	8,935	83,307	106,320	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE ENTERPRISE FUNDS

REVENUES AND OTHER RESOURCES

DETAIL

ELECTRIC FUND (910)

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
OTHER TAXES							
UTILITY SALES	910-440-00	6,171,455	6,121,973	6,250,000	7,472,599		
LOW INCOME ASSISTANCE	910-440-03	11,427	11,556	11,500	11,500		
BPA CONSERVATION	910-440-04	48,081	228,446	26,000	65,000		
TOTAL OTHER TAXES		6,230,963	6,361,976	6,287,500	7,549,099	0	0
REIMBURSEMENTS							
REIMBURSE- SUBDIVISION DEV.	910-470-07	0	0	1,000	0		
ENGINEERING REIMB	910-471-01	0	0	1,000	0		
REIMBURSE - UTILITIES	910-470-08	0	0	0	20,000		
TOTAL REIMBURSEMENTS		0	0	2,000	20,000	0	0
MISCELLANEOUS							
EXTENSION FEES	910-442-01	173,808	180,663	175,000	175,000		
ACCOUNT OPENING FEES	910-444-01	10,450	11,550	10,650	10,700		
RECONNECTION FEE	910-444-02	230	180	250	200		
RETURN CHECK FEES	910-444-03	165	135	250	250		
COLLECTION FEES	910-444-04	18,881	16,580	22,000	22,000		
INTEREST CHARGED	910-444-05	9,416	8,278	10,500	10,500		
SALE OF ASSETS	910-445-00	0	0	0	0		
POLE CONTACTS - TELEPHONE	910-448-01	21,377	51,970	22,000	30,600		
POLE CONTACTS - CABLE TV	910-448-02	57,288	18,796	15,000	43,300		
POLE CONTACTS - LSN	910-448-03	12,467	2,618	2,625	5,252		
INTEREST	910-450-00	12,970	9,568	8,600	18,400		
VOL LOW INC ROUNDUP DON	910-478-02	662	638	650	650		
OTHER	910-489-00	1,579	2,566	1,500	3,500		
TOTAL MISCELLANEOUS		319,293	303,542	269,025	320,352	0	0
TOTAL OTHER RESOURCES		6,550,256	6,665,517	6,558,525	7,889,451	0	0
TRANS FROM OTHER FUNDS							
TRANSFER FROM OTHER FUND	910-490-00	0	0	0	170,000		
TOTAL TRANS FROM OTHER FUNDS		0	0	0	170,000	0	0
TOTAL OTHER RESOURCES							
FUND BALANCE							
BEGINNING FUND BALANCE	910-400-00	2,251,145	2,754,793	2,678,437	2,395,023		
PRIOR PERIOD ADJUSTMENT	910-400-01	0	372,800	0	0		
TOTAL FUND BALANCE		2,251,145	3,127,593	2,678,437	2,395,023	0	0
GRAND TOTAL ELECTRIC FUND (910)		8,801,401	9,793,110	9,236,962	10,454,474	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE ENTERPRISE FUNDS

EXPENDITURE DETAIL

ELECTRIC FUND (910)

ADMINISTRATION DEPARTMENT

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
	ACCOUNT NO	ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
PERSONNEL SERVICES:							
REGULAR EMPLOY SALARIES & WAGES	910-55-505	86,187	101,104	128,866	135,485		
OVERTIME PAY	910-55-520	305	0	0	0		
HOLIDAY PAY	910-55-521	93	0	0	0		
SOCIAL SECURITY	910-55-550	6,434	7,434	9,858	10,364		
RETIREMENT	910-55-551	20,352	23,515	31,224	37,760		
HEALTH & LIFE INSURANCE	910-55-552	17,293	23,259	36,897	37,885		
UNEMPLOYMENT	910-55-553	98	97	902	949		
W/C INSURANCE	910-55-555	285	335	246	488		
OFLA	910-55-556	0	0	0	542		
TOTAL PERSONNEL SERVICES		131,047	155,743	207,993	223,473	0	0
MATERIALS AND SERVICES:							
LEGAL COST	910-55-628	0	3,020	0	0		
CONSULTING SERVICES	910-55-660	773	392	0	500		
ADMINISTRATIVE SERVICES	910-55-664	181,169	185,069	187,500	226,178		
COUNCIL SERVICES	910-55-665	18,117	18,507	18,750	24,418		
PLANNING SERVICES	910-55-666	74,433	93,482	93,482	120,000		
INSURANCE	910-55-681	28,974	32,883	37,815	44,622		
MATERIALS AND SERVICES		303,466	333,353	337,547	415,718	0	0
TOTAL ADMINISTRATION DEPARTMENT		434,513	489,096	545,540	639,191	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE ENTERPRISE FUNDS

EXPENDITURE DETAIL

ELECTRIC FUND (910)

ACCOUNTING & BILLING DEPT

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
PERSONNEL SERVICES:							
REGULAR EMPLOY SALARIES & WAGES	910-57-505	152,073	231,290	252,851	268,066		
SOCIAL SECURITY	910-57-550	11,425	17,467	19,343	19,743		
RETIREMENT	910-57-551	39,696	59,015	64,358	73,863		
HEALTH & LIFE INSURANCE	910-57-552	56,936	75,674	75,862	79,614		
UNEMPLOYMENT	910-57-553	152	231	1,178	1,910		
W/C INSURANCE	910-57-555	424	643	350	764		
OFLA	910-57-556	0	0	0	1,033		
TOTAL PERSONNEL SERVICES		260,706	384,320	413,942	444,993	0	0
MATERIALS AND SERVICES:							
ACCOUNTING SERVICES	910-57-663	90,585	92,724	93,750	113,089		
BAD DEBTS	910-57-733	14,589	6,472	0	20,000		
OTHER	910-57-749	0	0	0	0		
MATERIALS AND SERVICES		105,174	99,196	93,750	133,089	0	0
TOTAL ACCOUNTING & BILLING DEPT		365,880	483,516	507,692	578,082	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE ENTERPRISE FUNDS

EXPENDITURE DETAIL

ELECTRIC FUND (910)

WHOLESALE PURCHASE OF ELECTRIC

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
	ACCOUNT NO	ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
MATERIALS AND SERVICES:							
CONTRACTUAL SERVICES	910-80-661	3,052,131	3,350,059	3,200,000	3,400,000		
MATERIALS AND SERVICES		3,052,131	3,350,059	3,200,000	3,400,000	0	0
TOTAL SOURCE OF SUPPLY DEPARTMENT		3,052,131	3,350,059	3,200,000	3,400,000	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE ENTERPRISE FUNDS

EXPENDITURE DETAIL

ELECTRIC FUND (910)

CONSERVATION DEPARTMENT

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
PERSONNEL SERVICES:							
REGULAR EMPLOYEES SALARIES & WAGES	910-82-505	10,643	10,189	13,317	15,908		
OVERTIME PAY	910-82-520	0	0	0	0		
SOCIAL SECURITY	910-82-550	814	761	1,019	1,217		
RETIREMENT	910-82-551	2,579	2,409	3,227	4,434		
HEALTH & LIFE INSURANCE	910-82-552	2,326	2,652	7,096	2,473		
UNEMPLOYMENT	910-82-553	11	10	94	112		
WC INSURANCE	910-82-555	32	30	18	22		
OFLA	910-82-556	0	0	0	64		
TOTAL PERSONNEL SERVICES		16,405	16,051	24,771	24,230	0	0
MATERIALS AND SERVICES:							
CONSERVATION PAYMENTS	910-82-657	28,031	157,647	20,000	74,970		
CONSULTING SERVICES	910-82-660	18,897	17,992	20,705	20,592		
MATERIALS AND SERVICES		46,928	175,638	40,705	95,562	0	0
TOTAL CONSERVATION DEPARTMENT		63,333	191,689	65,476	119,792	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE ENTERPRISE FUNDS

EXPENDITURE DETAIL

ELECTRIC FUND (910)

DISTRIBUTION DEPT

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
PERSONNEL SERVICES:							
REGULAR EMPLOYEES SALARIES & WAGES	910-84-505	553,415	632,982	678,314	779,310		
OVERTIME PAY	910-84-520	34,923	13,999	40,000	40,000		
HOLIDAY PAY	910-84-521	3,094	0	0	0		
VACATION REIMB.	910-84-528	3,848	0	0	0		
SOCIAL SECURITY	910-84-550	45,052	49,436	51,891	59,617		
RETIREMENT	910-84-551	157,441	186,381	187,110	231,618		
HEALTH & LIFE INSURANCE	910-84-552	126,824	156,779	169,585	185,497		
UNEMPLOYMENT	910-84-553	595	647	4,749	5,156		
W/C INSURANCE	910-84-555	13,521	3,489	14,414	16,549		
OFLA	910-84-556	0	0	0	3,118		
TOTAL PERSONNEL SERVICES		938,713	1,043,713	1,146,063	1,320,865	0	0
MATERIALS AND SERVICES:							
VEHICLE FUEL & OIL	910-84-600	9,884	17,241	30,000	30,000		
VEHICLE MAINTENANCE	910-84-604	18,341	25,769	50,000	50,000		
OFFICE SUPPLIES	910-84-620	317	2,021	7,500	7,500		
UTILITIES	910-84-631	4,057	4,328	15,500	15,500		
TELEPHONE	910-84-632	5,426	6,787	0	0		
SUBSTATION MAINTENANCE	910-84-635	49,872	60,168	100,000	100,000		
BUILDING MAINTENANCE	910-84-636	6,711	4,509	12,000	12,000		
SMALL TOOLS & EQUIPMENT	910-84-640	2,855	9,494	30,000	30,000		
MISC. EQUIPM. & FIXTURES	910-84-641	5,005	6,822	0	0		
SAFETY EQUIPMENT	910-84-642	8,126	13,776	20,000	20,000		
TRAINING & TRAVEL	910-84-650	783	6,816	35,000	35,000		
MEMBERSHIPS	910-84-655	14,806	19,657	20,000	20,000		
LOW INCOME ENERGY ASST	910-84-658	3,216	11,445	20,000	20,000		
CONTRACTUAL SERVICES	910-84-661	31,693	24,511	50,000	50,000		
CONSULTING SERVICES	910-84-662	18,083	13,791	80,000	80,000		
RIGHT-OF-WAY MAINTENANCE	910-84-697	0	0	169,000	169,000		
GRAVEL	910-84-710	275	350	0	0		
METER BASE REPLACEMENT	910-84-713	166	0	15,000	15,000		
CIP - POLE INSP. & TREATMENT	910-84-718	89,418	68,990	0	0		
SYSTEM OPERATIONS EXP	910-84-720	248,261	193,699	300,000	300,000		
EQUIPMENT RENTAL	910-84-724	185	0	20,000	20,000		
PERMITS	910-84-745	12	0	3,000	3,000		
COST OF SERVICE STUDY	910-84-746	0	0	0	0		
TOTAL MATERIALS AND SERVICES		517,492	490,175	977,000	977,000	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE ENTERPRISE FUNDS

EXPENDITURE DETAIL

ELECTRIC FUND (910)

DISTRIBUTION DEPT

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
	ACCOUNT NO	ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
CAPITAL OUTLAY:							
CIP- ANNUAL STORM DAMAGE REPL	910-84-756	104	88	50,000	50,000		
CIP- SHOP SITE PREPARATION	910-84-762	33,476	0	50,000	100,000		
CIP - MISC EQUIPMENT & FIXTURE	910-84-767	70,070	11,502	175,000	80,000		
CIP - MAPPING SOFTWARE UPGRADE	910-84-769	0	0	15,000	120,000		
CIP - ANNUAL - METERS	910-84-770	27,524	15,655	30,000	30,000		
CIP- ANNUAL- TRANSFORMERS, NEW	910-84-771	46,530	73,285	120,000	350,000		
CIP - MISC SYSTEM REPLACEMENT	910-84-772	0	28,967	0	0		
CIP- GANG OPERATED SWITCHES	910-84-773	0	0	0	0		
CIP - SYS COORD STUDY	910-84-774	0	0	0	100,000		
CIP- UNDERGROUNDING PROJECTS	910-84-779	23,143	52,219	200,000	200,000		
CIP - POLE REPLACEMENT	910-84-780	18,880	0	15,000	50,000		
CIP - STREET LIGHTING GENERAL	910-84-784	0	0	40,000	100,000		
SERVICE TRUCK	910-84-786	0	0	100,000	300,000		
MATERIAL TRUCK	910-84-787	62,480	0	150,000	150,000		
TOTAL CAPITAL OUTLAY		282,207	181,716	945,000	1,630,000	0	0
TOTAL DISTRIBUTION DEPT		1,738,412	1,715,604	3,068,063	3,927,865	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE ENTERPRISE FUNDS

EXPENDITURE DETAIL

ELECTRIC FUND (910)

NON-DEPARTMENTAL

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
MATERIALS AND SERVICES:							
IN LIEU OF FRANCHISE FEES (GF)	910-90-731	362,338	370,137	375,000	458,356		
REFUNDS AND REIMBURSEMENTS	910-90-734	0	0	0	5,000		
TOTAL MATERIALS AND SERVICES		362,338	370,137	375,000	463,356	0	0
CONTINGENCIES & RESERVES:							
TRANS TO FUND #100 (GEN)SUMMER RE	910-90-951	30,000	25,464	27,000	30,049		
CONTINGENCY	910-90-980	0	0	0	900,000		
RESERVE	910-90-981	0	0	0	0		
TOTAL CONTINGENCIES & RESERVES		30,000	25,464	27,000	930,049	0	0
TOTAL NON-DEPARTMENTAL		392,338	395,601	402,000	1,393,405	0	0
FUND BALANCE							
ENDING FUND BALANCE	910-90-999	2,754,793	0	1,448,191	396,139		
TOTAL FUND BALANCE		2,754,793	0	1,448,191	396,139	0	0
GRAND TOTAL ELECTRIC FUND (910)		8,801,400	6,625,567	9,236,962	10,454,474	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE ENTERPRISE FUNDS

REVENUES AND OTHER RESOURCES

DETAIL

WATER FUND (940)

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
OTHER TAXES							
UTILITY SALES	940-440-00	979,899	1,050,098	1,046,900	1,187,057		
LOW INCOME ASSISTANCE-WATER	940-440-03	18	35	100	50		
TOTAL OTHER TAXES		979,917	1,050,133	1,047,000	1,187,107	0	0
REIMBURSEMENTS							
BACK-FLOW TEST FEE	940-470-07	6,291	7,134	6,500	6,800		
TOTAL REIMBURSEMENTS		6,291	7,134	6,500	6,800	0	0
MISCELLANEOUS							
WATER ACCOUNT OPENING FEE	940-441-01	400	325	500	500		
EXTENSION FEES	940-442-01	23,655	42,815	30,000	30,000		
PROPERTY RENTAL	940-447-01	21,298	10,010	0	0		
INTEREST INCOME	940-450-00	160	252	435	250		
2006 AIRPORT W/S ASSESS INT	940-456-00	14,774	11,241	11,000	11,256		
2006 AIRPORT W/S ASSESS PRIN	940-458-00	0	0	24,000	0		
OTHER	940-489-00	0	1,713	1,000	1,000		
TOTAL MISCELLANEOUS		60,287	66,355	66,935	43,006	0	0
TRANS FROM OTHER FUNDS							
TRANSFER FROM GENERAL FUND	940-490-01	0	0	0	0		
TRANSFER FROM FUND 250	940-490-11	0	0	0	0		
TRANSFER FROM FUND 260	940-490-12	0	0	0	0		
TRANSFER FROM FUND 410	940-490-13	0	0	0	0		
TOTAL TRANS FROM OTHER FUNDS		0	0	0	0	0	0
TOTAL OTHER RESOURCES		1,046,495	1,123,622	1,120,435	1,236,913	0	0
FUND BALANCE							
BEGINNING FUND BALANCE	940-400-00	371,659	344,235	252,227	136,632		
PRIOR PERIOD ADJUSTMENT	940-400-01	0	15,900	0	0		
TOTAL FUND BALANCE		371,659	360,135	252,227	136,632	0	0
GRAND TOTAL WATER FUND (940)		1,418,154	1,483,757	1,372,662	1,373,545	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE ENTERPRISE FUNDS

EXPENDITURE DETAIL

WATER FUND (940)

ADMINISTRATION DEPARTMENT

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
PERSONNEL SERVICES:							
REGULAR EMPLOY SALARIES & WAGES	940-55-505	5,943	7,465	9,913	10,242		
OVERTIME PAY	940-55-520	131	0	0	0		
HOLIDAY PAY	940-55-521	53	0	0	0		
SOCIAL SECURITY	940-55-550	469	572	758	784		
RETIREMENT	940-55-551	1,484	1,809	2,402	2,855		
HEALTH & LIFE INSURANCE	940-55-552	1,314	1,789	2,838	2,858		
UNEMPLOYMENT	940-55-553	13	8	69	72		
W/C INSURANCE	940-55-555	15	26	19	40		
OFLA	940-55-556	0	0	0	41		
TOTAL PERSONNEL SERVICES		9,422	11,668	15,999	16,892	0	0
MATERIALS AND SERVICES:							
MEMBERSHIPS	940-55-655	220	0	250	0		
CONSULTING SERVICES	940-55-660	0	39	0	0		
ADMINISTRATIVE SERVICES	940-55-664	29,266	31,656	31,407	35,612		
COUNCIL SERVICES	940-55-665	2,927	3,166	3,141	3,561		
PLANNING SERVICES	940-55-666	30,678	40,064	40,064	0		
INSURANCE	940-55-681	6,299	7,098	8,165	9,635		
ADVERTISING	940-55-743	37	0	0	0		
MATERIALS AND SERVICES		69,427	82,022	83,027	48,808	0	0
TOTAL ADMINISTRATION DEPARTMENT		78,849	93,690	99,026	65,700	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE ENTERPRISE FUNDS

EXPENDITURE DETAIL

WATER FUND (940)

ACCOUNTING & BILLING DEPT

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
	ACCOUNT NO	ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
PERSONNEL SERVICES:							
REGULAR EMPLOY SALARIES & WAGES	940-57-505	10,138	15,419	16,857	13,455		
SOCIAL SECURITY	940-57-550	762	1,164	1,290	1,030		
RETIREMENT	940-57-551	2,646	3,934	4,291	3,879		
HEALTH & LIFE INSURANCE	940-57-552	3,796	5,045	5,057	4,173		
UNEMPLOYMENT	940-57-553	10	15	79	95		
W/C INSURANCE	940-57-555	28	43	23	67		
OFLA	940-57-556	0	0	0	54		
TOTAL PERSONNEL SERVICES		17,380	25,621	27,597	22,753	0	0
MATERIALS AND SERVICES:							
ACCOUNTING SERVICES	940-57-663	14,633	13,076	15,704	17,806		
BAD DEBTS	940-57-733	1,582	733	1,300	1,300		
MATERIALS AND SERVICES		16,215	13,809	17,004	19,106	0	0
TOTAL ACCOUNTING & BILLING DEPT		33,595	39,430	44,601	41,859	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE ENTERPRISE FUNDS

EXPENDITURE DETAIL

WATER FUND (940)

DISTRIBUTION/COLLECTION DEPT

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
PERSONNEL SERVICES:							
REGULAR EMPLOYEES	940-84-505	73,653	93,631	102,718	110,594		
OVERTIME PAY	940-84-520	1,254	832	0	500		
HOLIDAY PAY	940-84-521	1,072	0	0	0		
VACATION REIMB.	940-84-528	0	0	0	0		
SOCIAL SECURITY	940-84-550	5,767	7,165	7,858	8,461		
RETIREMENT	940-84-551	21,599	26,163	28,308	33,008		
HEALTH & LIFE INSURANCE	940-84-552	21,344	30,359	35,170	32,014		
UNEMPLOYMENT	940-84-553	76	94	720	742		
W/C INSURANCE	940-84-555	3,208	5,901	5,571	8,903		
OFLA	940-55-556	0	0	0	443		
TOTAL PERSONNEL SERVICES		127,973	164,145	180,345	194,665	0	0
MATERIALS AND SERVICES:							
VEHICLE FUEL & OIL	940-84-600	956	2,851	3,000	3,000		
VEHICLE MAINTENANCE (EXT)	940-84-604	1,666	813	1,500	1,500		
MAPPING SOFTWARE	940-84-620	0	0	600	0		
BUILDING REPAIR	940-84-634	248	45	500	500		
SMALL TOOLS & EQUIPMENT	940-84-640	381	1,967	3,000	3,000		
SAFETY EQUIPMENT	940-84-642	360	0	0	0		
TRAINING & TRAVEL	940-84-650	507	1,733	2,000	2,000		
LOW INCOME ASSIST-WATER	940-84-658	350	50	500	0		
CONSULTING SERVICES	940-84-660	1,500	1,370	1,500	1,500		
CONTRACT SVS MAPPING SOFTWARE	940-84-661	1,865	2,000	3,145	1,000		
BACK-FLOW TESTING	940-84-670	7,770	5,040	9,000	14,000		
LINE/EQUIPMENT REPAIR	940-84-702	10,118	6,549	30,000	22,000		
OTHER	940-84-749	254	5,573	3,000	3,000		
MATERIALS AND SERVICES		25,975	27,992	57,745	51,500	0	0
CAPITAL OUTLAY:							
CIP - SERVICE LINE	940-84-758	7,104	19,779	30,000	35,000		
CIP - METERS	940-84-770	5,040	47,636	86,000	86,000		
TOTAL CAPITAL OUTLAY		12,144	67,415	116,000	121,000	0	0
TOTAL DISTRIBUTION/COLLECTION DEPT		166,092	259,552	354,090	367,165	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE ENTERPRISE FUNDS

WATER FUND (940)

PLANT OPERATIONS DEPARTMENT		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
ACCOUNT NO	ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED	
PERSONNEL SERVICES:							
REGULAR EMPLOYEES	940-86-505	118,581	121,497	130,257	140,263		
OVERTIME PAY	940-86-520	14,916	7,354	0	14,000		
HOLIDAY PAY	940-86-521	301	0	0	0		
VACATION REIMB.	940-86-528	149	0	0	0		
SOCIAL SECURITY	940-86-550	10,269	9,723	9,799	10,540		
RETIREMENT	940-86-551	36,418	36,391	35,854	39,642		
HEALTH & LIFE INSURANCE	940-86-552	38,547	36,453	36,497	38,404		
UNEMPLOYMENT	940-86-553	135	128	897	965		
W/C INSURANCE	940-86-555	6,499	4,313	4,371	8,701		
OFLA	940-86-556	0	0	0	552		
TOTAL PERSONNEL SERVICES		225,815	215,860	217,675	253,067	0	0
MATERIALS AND SERVICES:							
VEHICLE FUEL & OIL	940-86-600	1,568	2,569	2,500	3,500		
VEHICLE MAINTENANCE (EXT)	940-86-604	117	213	1,000	1,000		
OFFICE SUPPLIES	940-86-620	430	1,213	2,000	2,000		
UTILITIES	940-86-631	51,882	51,406	61,000	55,500		
TELEPHONE	940-86-632	2,513	2,852	0	0		
BUILDING MAINTENANCE	940-86-635	3,049	2,344	6,000	6,000		
TREATMENT PLANT SUPPLIES	940-86-636	39,700	39,051	58,500	60,000		
LABORATORY SUPPLIES	940-86-637	2,717	2,177	0	0		
SAFETY EQUIPMENT	940-86-642	1,536	1,147	1,000	1,500		
TRAINING & TRAVEL	940-86-650	654	2,706	4,500	5,000		
CONTRACTUAL SERVICES	940-86-661	31,780	61,751	47,000	50,000		
UV MAINTENANCE	940-86-720	6,912	513	58,000	58,000		
OTHER EQUIP REPAIR & MAINT.	940-86-721	44,226	37,531	0	0		
BACKWASH/POND CLEANING	940-86-722	0	1,000	0	0		
PERMITS & FEES	940-86-745	3,518	544	4,500	4,500		
MATERIALS AND SERVICES		190,602	207,016	246,000	247,000	0	0
TOTAL PLANT OPERATIONS DEPARTMENT		416,417	422,876	463,675	500,067	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE ENTERPRISE FUNDS

EXPENDITURE DETAIL

WATER FUND (940)

NON-DEPARTMENTAL

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
MATERIALS AND SERVICES:							
IN LIEU OF FRANCHISE FEES (GF)	940-90-731	58,531	63,312	62,814	71,223		
MATERIALS AND SERVICES		58,531	63,312	62,814	71,223	0	0
DEBT SERVICE:							
2006 AIRPORT W&S BONDS INT	940-90-890	11,304	9,958	8,548	7,072		
2006 AIRPORT W&S BONDS PRIN	940-90-891	28,455	29,801	31,211	32,688		
TOTAL DEBT SERVICE		39,759	39,759	39,759	39,760	0	0
CONTINGENCIES & RESERVES:							
RESERVE	940-90-964	0	0	0	0		
TRANSFER TO FUND 941	940-90-970	280,677	284,235	283,000	287,771		
CONTINGENCY	940-90-980	0	0	25,698	0		
TOTAL CONTINGENCIES & RESERVES		280,677	284,235	308,698	287,771	0	0
TOTAL NON-DEPARTMENTAL		378,967	387,306	411,271	398,754	0	0
FUND BALANCE							
ENDING FUND BALANCE	940-90-999	344,235	0	0	0		
TOTAL FUND BALANCE		344,235	0	0	0	0	0
GRAND TOTAL WATER FUND (940)		1,418,155	1,202,854	1,372,662	1,373,545	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE ENTERPRISE FUNDS

REVENUES AND OTHER RESOURCES

DETAIL

WATER PLANT IMPROVEMENT FUND (941)

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
MISCELLANEOUS							
INTEREST INCOME	941-450-00	4,863	4,792	3,980	14,500		
TOTAL MISCELLANEOUS		4,863	4,792	3,980	14,500	0	0
TRANS FROM OTHER FUNDS							
TRANSFER FROM FUND 940	941-490-02	280,677	284,235	283,000	287,771		
TOTAL TRANS FROM OTHER FUNDS		280,677	284,235	283,000	287,771	0	0
TOTAL OTHER RESOURCES		285,540	289,027	286,980	302,271	0	0
FUND BALANCE							
BEGINNING FUND BALANCE	941-400-00	537,488	788,030	731,513	527,928		
TOTAL FUND BALANCE		537,488	788,030	731,513	527,928	0	0
GRAND TOTAL WATER PLANT IMP FUND (941)		823,028	1,077,057	1,018,493	830,199	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE ENTERPRISE FUNDS

EXPENDITURE DETAIL

WATER PLANT IMPROVEMENT FUND (941)

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
CAPITAL OUTLAY:							
CIP - MASTER PLN / FAC IMP PLN	941-84-754	416	17,685	10,000	10,000		
CIP - 2MG SEISMIC UPGRADE & TANK REHAE	941-84-756	33,602	31,696	218,474	0		
MISC CAPITAL PROJECTS	941-84-800	980	12,611	274,341	350,000		
TOTAL CAPITAL OUTLAY		34,998	61,991	502,815	360,000	0	0
TRANS TO OTHER FUND:							
TRANSFER TO OTHER FUND	941-90-956	0	0	0	170,000		
TOTAL TRANS TO OTHER FUND		0	0	0	170,000	0	0
TOTAL		34,998	61,991	502,815	530,000	0	0
CONTINGENCIES & RESERVES:							
CONTINGENCY	941-90-980	0	0	0	300,199		
TOTAL CONTINGENCIES & RESERVES		0	0	0	300,199	0	0
TOTAL EXPENDITURES		0	0	0	300,199	0	0
FUND BALANCE							
ENDING FUND BALANCE	941-90-999	788,030	0	515,678	0		
TOTAL FUND BALANCE		788,030	0	515,678	0	0	0
GRAND TOTAL WATER PLANT IMP FUND (941)		823,028	61,991	1,018,493	830,199	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE ENTERPRISE FUNDS

REVENUES AND OTHER RESOURCES

WATER FUND 942

DETAIL

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
OTHER TAXES							
2021 GO BONDS WATER PLANT	942-440-00	0	0	0	0		
INTEREST INCOME	942-450-00	0	3,902	2,500	13,150		
TOTAL OTHER TAXES		0	3,902	2,500	13,150	0	0
TRANS FROM OTHER FUNDS							
TRANSFER FROM GENERAL FUND	942-490-01	280,677	939,500	0	0		
TOTAL TRANS FROM OTHER FUNDS		280,677	939,500	0	0	0	0
TOTAL OTHER RESOURCES		280,677	943,402	2,500	13,150	0	0
FUND BALANCE							
BEGINNING FUND BALANCE	942-400-00	0	0	806,099	909,566		
		0	0	806,099	909,566	0	0
GRAND TOTAL WATER FUND 942		280,677	943,402	808,599	922,716	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE ENTERPRISE FUNDS

EXPENDITURE DETAIL

WATER FUND 942

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
CAPITAL OUTLAY:							
CIP - CLARIFIER 2	942-84-751	0	61,807	808,599	922,716		
TOTAL CAPITAL OUTLAY		0	61,807	808,599	922,716	0	0
TOTAL EXPENDITURES		0	61,807	808,599	922,716	0	0
FUND BALANCE							
ENDING FUND BALANCE	942-90-999	0	0	0	0		
TOTAL FUND BALANCE		0	0	0	0	0	0
GRAND TOTAL WATER FUND 942		0	61,807	808,599	922,716	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE ENTERPRISE FUNDS

REVENUES AND OTHER RESOURCES

DETAIL

WATER SDC REIMB FUND (720)

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
MISCELLANEOUS							
SYSTEM DEVELOPMENT FEES - CASH	720-419-00	64,219	65,931	40,000	40,000		
INTEREST INCOME	720-450-00	1,683	1,650	1,425	3,980		
SDC ASSESSMENTS - CY REVENUE	720-455-00	0	-8	75	75		
MISC - ASSESSMENT/LOAN INTERES	720-456-00	78	401	400	400		
NEW SDC ASSESSMENT	720-457-00	6,898	1,375	0	0		
TOTAL MISCELLANEOUS		72,878	69,349	41,900	44,455	0	0
TOTAL OTHER RESOURCES		72,878	69,349	41,900	44,455	0	0
FUND BALANCE							
BEGINNING FUND BALANCE	720-400-00	202,787	275,665	312,663	385,353		
TOTAL FUND BALANCE		202,787	275,665	312,663	385,353	0	0
GRAND TOTAL WATER SDC REIMB FUND (720)		275,665	345,014	354,563	429,808	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE ENTERPRISE FUNDS

EXPENDITURE DETAIL

WATER SDC REIMB FUND (720)

EXPENDITURES

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
MATERIALS AND SERVICES:							
CONTRACTUAL SERVICES	720-50-661	0	1,362	10,000	10,000		
MATERIALS AND SERVICES		0	1,362	10,000	10,000	0	0
CAPITAL OUTLAY:							
CIP - SDC MANUAL UPDATE	720-50-756	0	0	10,000	10,000		
WATER PROJECTS	720-50-775	0	0	0	200,000		
TOTAL CAPITAL OUTLAY		0	0	10,000	210,000	0	0
CONTINGENCIES & RESERVES:							
CONTINGENCY	720-50-980	0	0	0	209,808		
TOTAL CONTINGENCIES & RESERVES		0	0	0	209,808	0	0
TOTAL EXPENDITURES		0	1,362	20,000	429,808	0	0
FUND BALANCE							
ENDING FUND BALANCE	720-50-999	275,665	0	334,563	0		
TOTAL FUND BALANCE		275,665	0	334,563	0	0	0
GRAND TOTAL WATER SDC REIMB FUND (720)		275,665	1,362	354,563	429,808	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE ENTERPRISE FUNDS

DETAIL

WATER SYSTEM SDC IMP (721)	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
MISCELLANEOUS							
SYSTEM DEVELOPMENT FEES - CASH	721-419-00	249,281	250,895	150,000	150,000		
INTEREST INCOME	721-450-00	11,909	10,322	9,130	24,700		
SDC ASSESSMENTS - CY REVENUE	721-455-00	0	-39	300	300		
ASSESSMENT/LOAN INTEREST	721-456-00	728	1,562	500	500		
NEW SDC ASSESSMENT	721-457-00	26,902	5,363	0	0		
TOTAL MISCELLANEOUS		288,820	268,103	159,930	175,500	0	0
TOTAL OTHER RESOURCES		288,820	268,103	159,930	175,500	0	0
FUND BALANCE							
BEGINNING FUND BALANCE	721-400-00	1,505,094	1,793,914	1,475,798	2,227,017		
TOTAL FUND BALANCE		1,505,094	1,793,914	1,475,798	2,227,017	0	0
GRAND TOTAL WATER SYSTEM SDC IMP (721)		1,793,914	2,062,017	1,635,728	2,402,517	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE ENTERPRISE FUNDS

EXPENDITURE DETAIL

WATER SYSTEM SDC IMP (721)

EXPENDITURES

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
MATERIALS AND SERVICES:							
CONSULTING SERVICES	721-50-660	0	0	10,000	10,000		
MATERIALS AND SERVICES		0	0	10,000	10,000	0	0
CAPITAL OUTLAY:							
CIP - SDC MANUAL UPDATE	721-50-756	0	0	10,000	10,000		
CIP - 1MG TANK REHABILITATION	721-50-757	0	0	250,000	250,000		
CIP - 2MG TANK REHABILITATION	721-50-758	0	0	250,000	250,000		
WATER IMPROVEMENTS	721-50-775	0	650	0	940,000		
TOTAL CAPITAL OUTLAY		0	650	510,000	1,450,000	0	0
CONTINGENCIES & RESERVES:							
CONTINGENCY	721-50-980	0	5,184	0	942,517		
TOTAL CONTINGENCIES & RESERVES		0	5,184	0	942,517	0	0
TOTAL EXPENDITURES		0	5,834	520,000	2,402,517	0	0
FUND BALANCE							
ENDING FUND BALANCE	721-50-999	1,793,915	0	1,115,728	0		
TOTAL FUND BALANCE		1,793,915	0	1,115,728	0	0	0
GRAND TOTAL WATER SYSTEM SDC IMP (721)		1,793,915	5,834	1,635,728	2,402,517	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE ENTERPRISE FUNDS

REVENUES AND OTHER RESOURCES

DETAIL

SEWER FUND (950)

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
OTHER TAXES							
UTILITY SALES	950-440-00	964,838	1,002,723	1,017,000	1,142,505		
TOTAL OTHER TAXES		964,838	1,002,723	1,017,000	1,142,505	0	0
MISCELLANEOUS							
INTEREST INCOME	950-450-00	183	542	420	2,200		
OTHER	950-489-00	618	1,506	500	10,000		
TOTAL MISCELLANEOUS		801	2,048	920	12,200	0	0
TRANS FROM OTHER FUNDS							
TRANSFER FROM FUND 100	950-490-05	0	0	0	40,000		
TOTAL TRANS FROM OTHER FUNDS		0	0	0	40,000	0	0
TOTAL OTHER RESOURCES		965,639	1,004,770	1,017,920	1,194,705	0	0
FUND BALANCE							
BEGINNING FUND BALANCE	950-400-00	53,547	113,622	162,581	150,298		
PRIOR PERIOD ADJUSTMENT	950-400-01		29,600				
TOTAL FUND BALANCE		53,547	143,222	162,581	150,298	0	0
GRAND TOTAL SEWER FUND (950)		1,019,186	1,147,992	1,180,501	1,345,003	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE ENTERPRISE FUNDS

EXPENDITURE DETAIL

SEWER FUND (950)

ADMINISTRATION DEPARTMENT

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
PERSONNEL SERVICES:							
REGULAR EMPLOYEES SALARIES & WAGES	950-55-505	5,943	7,465	15,551	10,421		
OVERTIME PAY	950-55-520	131	0	0	0		
HOLIDAY PAY	950-55-521	53	0	0	0		
SOCIAL SECURITY	950-55-550	469	572	1,190	798		
RETIREMENT	950-55-551	1,485	1,809	3,768	2,905		
HEALTH & LIFE INSURANCE	950-55-552	1,314	1,789	4,257	2,838		
UNEMPLOYMENT	950-55-553	13	7	69	73		
W/C INSURANCE	950-55-555	15	26	27	41		
OFLA	950-55-556	0	0	0	44		
TOTAL PERSONNEL SERVICES		9,423	11,668	24,862	17,120	0	0
MATERIALS AND SERVICES:							
CONSULTING SERVICES	950-55-660	0	18	0	0		
CONTRACTUAL SERVICES	950-55-661	0	0	2,500	2,500		
ADMINISTRATIVE SERVICES	950-55-664	27,773	30,437	30,510	34,275		
COUNCIL SERVICES	950-55-665	2,777	3,044	3,051	3,428		
PLANNING SERVICES	950-55-666	30,678	40,064	40,064	0		
INSURANCE	950-55-681	23,935	26,974	31,020	36,604		
OTHER	950-55-749	0	0	0	0		
MATERIALS AND SERVICES		85,163	100,537	107,145	76,807	0	0
TOTAL ADMINISTRATION DEPARTMENT		94,586	112,205	132,007	93,927	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE ENTERPRISE FUNDS

EXPENDITURE DETAIL

SEWER FUND (950)

ACCOUNTING & BILLING DEPT

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
PERSONNEL SERVICES:							
REGULAR EMPLOY SALARIES & WAGES	950-57-505	10,138	15,419	11,219	13,455		
SOCIAL SECURITY	950-57-550	762	1,165	858	1,030		
RETIREMENT	950-57-551	2,646	3,934	2,924	3,879		
HEALTH & LIFE INSURANCE	950-57-552	3,796	5,045	3,638	4,173		
UNEMPLOYMENT	950-57-553	10	15	79	95		
W/C INSURANCE	950-57-555	28	43	16	43		
OFLA	950-57-556	0	0	0	54		
TOTAL PERSONNEL SERVICES		17,380	25,621	18,734	22,729	0	0
MATERIALS AND SERVICES:							
ACCOUNTING SERVICES	950-57-663	13,886	17,780	15,255	17,138		
BAD DEBTS	950-57-733	1,322	587	0	750		
MATERIALS AND SERVICES		15,208	18,367	15,255	17,888	0	0
TOTAL ACCOUNTING & BILLING DEPT		32,588	43,988	33,989	40,617	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE ENTERPRISE FUNDS

EXPENDITURE DETAIL

SEWER FUND (950)

DISTRIBUTION/COLLECTION DEPT		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
	ACCOUNT NO	ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
PERSONNEL SERVICES:							
REGULAR EMPLOYEES	950-84-505	23,066	39,021	49,190	51,410		
OVERTIME PAY	950-84-520	418	277	0	2,500		
HOLIDAY PAY	950-84-521	357	0	0	0		
SOCIAL SECURITY	950-84-550	1,803	2,987	4,782	3,704		
RETIREMENT	950-84-551	6,975	10,779	16,441	17,322		
HEALTH & LIFE INSURANCE	950-84-552	6,915	13,956	23,941	14,320		
UNEMPLOYMENT	950-84-553	24	39	438	474		
W/C INSURANCE	950-84-555	1,118	3,524	3,073	4,644		
OFLA	950-84-556	0	0	0	216		
TOTAL PERSONNEL SERVICES		40,676	70,582	97,865	94,590	0	0
MATERIALS AND SERVICES:							
VEHICLE FUEL & OIL	950-84-600	4	0	2,000	2,000		
VEHICLE MAINTENANCE (EXT)	950-84-604	262	570	1,000	1,000		
RADIO MAINTENANCE	950-84-614	0	0	500	500		
OFFICE SUPPLIES	950-84-620	0	32	250	250		
BUILDING REPAIR	950-84-634	0	0	500	500		
SMALL TOOLS & EQUIPMENT	950-84-640	1,010	341	2,500	2,500		
SAFETY EQUIPMENT	950-84-642	82	1,193	0	0		
TRAINING & TRAVEL	950-84-650	0	420	1,830	1,830		
CONSULTING SERVICES	950-84-660	0	0	2,000	2,000		
CONTRACTUAL SERVICES	950-84-661	54,924	11,395	10,000	10,000		
LIFT STATION MAINT.	950-84-701	16,442	25,199	0	0		
LINE/EQUIPMENT REPAIR	950-84-702	2,622	5,034	30,000	30,000		
OTHER	950-84-749	2,522	1,052	5,000	5,000		
MATERIALS AND SERVICES		77,868	45,236	55,580	55,580	0	0
CAPITAL OUTLAY:							
CIP - MISC MINOR EQUIPMENT	950-84-757	0	0	0	0		
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
TOTAL DISTRIBUTION/COLLECTION DEPT		118,544	115,818	153,445	150,170	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE ENTERPRISE FUNDS

EXPENDITURE DETAIL

SEWER FUND (950)

PLANT OPERATIONS DEPARTMENT

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
PERSONNEL SERVICES:							
REGULAR EMPLOYEES	950-86-505	128,672	142,823	149,415	163,259		
OVERTIME PAY	950-86-520	18,713	16,165	0	7,000		
HOLIDAY PAY	950-86-521	586	0	0	0		
VACATION REIMB.	950-86-528	2,837	0	0	0		
SOCIAL SECURITY	950-86-550	11,506	11,934	5,374	12,658		
RETIREMENT	950-86-551	31,559	37,042	17,530	49,126		
HEALTH & LIFE INSURANCE	950-86-552	36,039	40,260	38,369	48,251		
UNEMPLOYMENT	950-86-553	152	157	968	1,024		
W/C INSURANCE	950-86-555	6,115	2,191	4,718	6,985		
OFLA	950-86-556	0	0	0	662		
TOTAL PERSONNEL SERVICES		236,179	250,572	216,374	288,965	0	0
MATERIALS AND SERVICES:							
VEHICLE FUEL & OIL	950-86-600	3,423	5,198	10,000	15,000		
VEHICLE MAINTENANCE (EXT)	950-86-604	277	1,591	3,500	6,000		
OFFICE SUPPLIES	950-86-620	678	314	6,000	10,000		
UTILITIES	950-86-631	128,691	132,490	112,400	135,500		
TELEPHONE	950-86-632	2,718	3,604	0	0		
BUILDING MAINTENANCE	950-86-635	693	550	15,000	15,000		
TREATMENT PLANT SUPPLIES	950-86-636	2,803	3,483	26,000	30,000		
LABORATORY SUPPLIES	950-86-637	5,343	10,837	0	0		
SMALL TOOLS & EQUIPMENT	950-86-640	915	231	25,000	25,750		
MISC. EQUIPM. & FIXTURES	950-86-641	5,954	9,058	0	0		
SAFETY EQUIPMENT	950-86-642	2,001	1,157	5,000	7,000		
TRAINING & TRAVEL	950-86-650	910	0	5,000	9,000		
CONTRACTUAL SERVICES	950-86-661	50,528	62,005	50,000	60,000		
INSURANCE - FLOOD	950-86-681	25,350	26,342	30,300	35,754		
LIFT STATION MAINT.	950-84-701	0	0	30,000	30,000		
OTHER EQUIP REPAIR & MAINT.	950-86-721	33,750	15,171	40,000	45,000		
UV REPLACEMENT COMPONENTS	950-86-722	27,796	22,948	50,000	50,000		
DIGESTER REHAB	950-86-723	6,957	10,583	11,000	12,000		
PERMITS & FEES	950-86-745	0	0	2,500	2,500		
OTHER	950-86-749	67	1,768	3,000	15,000		
MATERIALS AND SERVICES		298,854	307,331	424,700	503,504	0	0
CAPITAL OUTLAY:							
CIP - MAJOR EQUIP REPLACEMENTS	950-86-750	0	0	0	130,000		
TOTAL CAPITAL OUTLAY		0	0	0	130,000	0	0
TOTAL PLANT OPERATIONS DEPARTMENT		535,033	557,904	641,074	922,469	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE ENTERPRISE FUNDS

EXPENDITURE DETAIL

SEWER FUND (950)

NON-DEPARTMENTAL

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
MATERIALS AND SERVICES:							
IN LIEU OF FRANCHISE FEES (GF)	950-90-731	55,545	60,873	61,020	68,550		
MATERIALS AND SERVICES		55,545	60,873	61,020	68,550	0	0
DEBT SERVICE:							
1992 SEWER REV INT	950-90-890	9,626	9,030	8,428	7,820		
1992 SEWER REV PRIN	950-90-891	59,643	60,239	60,842	61,450		
TOTAL DEBT SERVICE		69,269	69,269	69,270	69,270	0	0
CONTINGENCIES & RESERVES:							
RESERVE	950-90-963	0	0	0	0		
CONTINGENCY	950-90-980	0	0	0	0		
TOTAL CONTINGENCIES & RESERVES		0	0	0	0	0	0
TOTAL NON-DEPARTMENTAL		124,814	130,143	130,290	137,820	0	0
FUND BALANCE							
ENDING FUND BALANCE	950-90-999	113,622	0	89,696	0		
TOTAL FUND BALANCE		113,622	0	89,696	0	0	0
GRAND TOTAL SEWER FUND (950)		1,019,187	960,057	1,180,501	1,345,003	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE ENTERPRISE FUNDS

REVENUES AND OTHER RESOURCES

SEWER FUND 952

DETAIL

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
OTHER TAXES							
2021 GO BONDS WASTEWATER PLANT	952-440-00	0	0	0	0		
INTEREST INCOME	952-450-00	0	18,948	0	61,700		
TOTAL OTHER TAXES		0	18,948	0	61,700	0	0
TRANS FROM OTHER FUNDS							
TRANSFER FROM GENERAL FUND	952-490-01	280,677	4,499,500	0	0		
TOTAL TRANS FROM OTHER FUNDS		280,677	4,499,500	0	0	0	0
TOTAL OTHER RESOURCES		280,677	4,518,448	0	61,700	0	0
FUND BALANCE							
BEGINNING FUND BALANCE	952-400-00	0	0	4,306,739	3,559,452		
TOTAL FUND BALANCE		0	0	4,306,739	3,559,452	0	0
GRAND TOTAL SEWER FUND 952		280,677	4,518,448	4,306,739	3,621,152	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE ENTERPRISE FUNDS

EXPENDITURE DETAIL

SEWER FUND 952

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
CAPITAL OUTLAY:							
CIP - BOND ISSUANCE / ADMIN	952-84-750	0	0	0	0		
CIP - HEADWORKS	952-84-751	0	29,183	485,750	600,000		
CIP - FILLMORE AVE PUMP STATION	952-84-752	0	9,220	1,844,240	1,985,000		
CIP - PLANT UV IMPROVEMENTS	952-84-753	0	3,135	77,120	100,000		
CIP - I&I STUDY PROJ 4,5,9,11	952-84-754	0	326,134	1,275,000	936,152		
TOTAL CAPITAL OUTLAY		0	367,672	3,682,110	3,621,152	0	0
TOTAL EXPENDITURES		0	367,672	3,682,110	3,621,152	0	0
FUND BALANCE							
ENDING FUND BALANCE	952-90-999	0	0	624,629	0		
TOTAL FUND BALANCE		0	0	624,629	0	0	0
GRAND TOTAL SEWER FUND 952		0	367,672	4,306,739	3,621,152	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE ENTERPRISE FUNDS

REVENUES AND OTHER RESOURCES

DETAIL

SEWER SDC REIMB FUND (730)		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
ACCOUNT NO		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
MISCELLANEOUS							
SYSTEM DEVELOPMENT FEES - CASH	730-419-00	36,405	43,041	30,000	30,000		
INTEREST INCOME	730-450-00	606	715	600	1,550		
SDC ASSESSMENTS - CY REVENUE	730-455-00	0	-6	80	80		
ASSESSMENT INTEREST	730-456-00	96	279	300	300		
NEW SDC ASSESSMENT	730-457-00	4,829	963	0	0		
TOTAL MISCELLANEOUS		41,936	44,992	30,980	31,930	0	0
TOTAL OTHER RESOURCES		41,936	44,992	30,980	31,930	0	0
FUND BALANCE							
BEGINNING FUND BALANCE	730-400-00	71,553	113,490	132,955	184,867		
TOTAL FUND BALANCE		71,553	113,490	132,955	184,867	0	0
GRAND TOTAL SEWER SDC REIMB FUND (730)		113,489	158,481	163,935	216,797	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE ENTERPRISE FUNDS

EXPENDITURE DETAIL

SEWER SDC REIMB FUND (730)

EXPENDITURES

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
MATERIALS AND SERVICES:							
CONSULTING SERVICES	730-50-660	0	0	10,000	10,000		
MATERIALS AND SERVICES		0	0	10,000	10,000	0	0
CAPITAL OUTLAY:							
CIP - SDC MANUAL UPDATE	730-50-756	0	0	10,000	10,000		
SEWER PROJECTS	730-50-775	0	0	0	100,000		
TOTAL CAPITAL OUTLAY		0	0	10,000	110,000	0	0
CONTINGENCIES & RESERVES:							
CONTINGENCY	730-50-980	0	0	0	96,797		
TOTAL CONTINGENCIES & RESERVES		0	0	0	96,797	0	0
TOTAL EXPENDITURES		0	0	20,000	216,797	0	0
FUND BALANCE							
ENDING FUND BALANCE	730-50-999	113,490	0	143,935	0		
TOTAL FUND BALANCE		113,490	0	143,935	0	0	0
GRAND TOTAL SEWER SDC REIMB FUND (730)		113,490	0	163,935	216,797	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE ENTERPRISE FUNDS

REVENUES AND OTHER RESOURCES

DETAIL

SEWER SDC IMP FUND (731)		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
	ACCOUNT NO	ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
MISCELLANEOUS							
SYSTEM DEVELOPMENT FEES - CASH	731-419-00	55,064	65,102	40,000	40,000		
INTEREST INCOME	731-450-00	2,231	1,919	1,670	4,100		
SDC ASSESSMENTS - CY REVENUE	731-455-00	0	-5	116	116		
ASSESSMENT INTEREST	731-456-00	1,271	399	400	400		
NEW SDC ASSESSMENT	731-457-00	6,898	1,375	0	0		
TOTAL MISCELLANEOUS		65,464	68,790	42,186	44,616	0	0
TOTAL OTHER RESOURCES		65,464	68,790	42,186	44,616	0	0
FUND BALANCE							
BEGINNING FUND BALANCE	731-400-00	311,065	325,442	347,605	440,558		
TOTAL FUND BALANCE		311,065	325,442	347,605	440,558	0	0
GRAND TOTAL SEWER SDC IMP FUND (731)		376,529	394,231	389,791	485,174	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE ENTERPRISE FUNDS

EXPENDITURE DETAIL

SEWER SDC IMP FUND (731)

EXPENDITURES

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
MATERIALS AND SERVICES:							
CONSULTING SERVICES	731-50-660	0	0	20,000	20,000		
MATERIALS AND SERVICES		0	0	20,000	20,000	0	0
CAPITAL OUTLAY:							
CIP - SDC MANUAL UPDATE	731-50-756	0	0	10,000	10,000		
SEWER IMPROVEMENTS	731-50-775	0	0	0	230,000		
CIP - GRINDER INSTALL	731-50-800	40,890	0	0	0		
CAPITAL PROJECTS (RESERVE)	731-50-877	10,197	0	0	0		
TOTAL CAPITAL OUTLAY		51,087	0	10,000	240,000	0	0
CONTINGENCIES & RESERVES:							
CONTINGENCY	731-50-980	0	0	0	225,174		
TOTAL CONTINGENCIES & RESERVES		0	0	0	225,174	0	0
TOTAL EXPENDITURES		51,087	0	30,000	485,174	0	0
FUND BALANCE							
ENDING FUND BALANCE	731-50-999	325,442	0	359,791	0		
TOTAL FUND BALANCE		325,442	0	359,791	0	0	0
GRAND TOTAL SEWER SDC IMP FUND (731)		376,529	0	389,791	485,174	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE CAPITAL IMPROVEMENT

REVENUES AND OTHER RESOURCES

DETAIL

CAPITAL IMPROVEMENT FUND (510)

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
MISCELLANEOUS							
INTEREST INCOME	510-450-00	0	0	0	0		
TOTAL MISCELLANEOUS		0	0	0	0	0	0
TRANS FROM OTHER FUNDS							
TRANSFER FROM FUND 100	510-490-45	17,353	0	0	0		
TOTAL TRANS FROM OTHER FUNDS		17,353	0	0	0	0	0
TOTAL OTHER RESOURCES		17,353	0	0	0	0	0
FUND BALANCE							
BEGINNING FUND BALANCE	510-400-00	-17,353	0	0	0		
TOTAL FUND BALANCE		-17,353	0	0	0	0	0
GRAND TOTAL CAP IMPROVEMENT FUND (510)		0	0	0	0	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE CAPITAL IMPROVEMENT

EXPENDITURE DETAIL

CAPITAL IMPROVEMENT FUND (510)

EXPENDITURES	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
MATERIALS AND SERVICES:							
OTHER	510-50-749	0	0	0	0		
MATERIALS AND SERVICES		0	0	0	0	0	0
DEBT SERVICE:							
SWEEPER LOAN PRINCIPAL	510-52-890	0	0	0	0		
SWEEPER LOAN - INTEREST	510-52-891	0	0	0	0		
TOTAL DEBT SERVICE		0	0	0	0	0	0
TOTAL EXPENDITURES		0	0	0	0	0	0
FUND BALANCE							
ENDING FUND BALANCE	510-50-999	0	0	0	0		
TOTAL FUND BALANCE		0	0	0	0	0	0
GRAND TOTAL CAP IMPROVEMENT FUND (510)		0	0	0	0	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE CAPITAL IMPROVEMENT

REVENUES AND OTHER RESOURCES

DETAIL

PARK & REC DEVELOPMENT (550)

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
MISCELLANEOUS							
INTEREST INCOME	550-450-00	750	371	410	650		
OTHER	550-489-00	0	0	0	0		
TRANSFER FROM GENERAL FUND	550-490-01	0	127,938	0	0		
TOTAL MISCELLANEOUS		750	128,310	410	650	0	0
TOTAL OTHER RESOURCES		750	128,310	410	650	0	0
FUND BALANCE							
BEGINNING FUND BALANCE	550-400-00	112,372	95,688	50,382	53,790		
TOTAL FUND BALANCE		112,372	95,688	50,382	53,790	0	0
GRAND TOTAL PARK & REC DEVELOPMENT (550)		113,122	223,997	50,792	54,440	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE CAPITAL IMPROVEMENT

EXPENDITURE DETAIL

PARK & REC DEVELOPMENT (550)

EXPENDITURES	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
MATERIALS AND SERVICES:							
CONSULTING SERVICES	550-50-660	0	0	20,000	20,000		
MATERIALS AND SERVICES		0	0	20,000	20,000	0	0
CAPITAL OUTLAY:							
CIP - LAND ACQUISTN/MISC IMP	550-50-829	0	0	30,792	34,440		
TOTAL CAPITAL OUTLAY		0	0	30,792	34,440	0	0
DEBT SERVICE:							
GOLF COURSE LOAN PRINCIPAL	550-50-890	8,073	159,387	0	0		
GOLF COURSE INTEREST EXP	550-50-891	9,361	11,986	0	0		
TOTAL DEBT SERVICE		17,434	171,373	0	0	0	0
TOTAL EXPENDITURES		17,434	171,373	50,792	54,440	0	0
FUND BALANCE							
ENDING FUND BALANCE	550-50-999	95,688	0	0	0		
TOTAL FUND BALANCE		95,688	0	0	0	0	0
GRAND TOTAL PARK & REC DEVELOPMENT (550)		113,122	171,373	50,792	54,440	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE CAPITAL IMPROVEMENT

REVENUES AND OTHER RESOURCES

DETAIL

LOCAL IMPROVEMENT DIST (640)

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
MISCELLANEOUS							
INTEREST INCOME	640-450-00	404	295	270	525		
TOTAL MISCELLANEOUS		404	295	270	525	0	0
TOTAL OTHER RESOURCES		404	295	270	525	0	0
FUND BALANCE							
BEGINNING FUND BALANCE	640-400-00	53,934	54,339	54,609	55,599		
TOTAL FUND BALANCE		53,934	54,339	54,609	55,599	0	0
GRAND TOTAL LOCAL IMPROVEMENT DIST (640)		54,338	54,634	54,879	56,124	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE CAPITAL IMPROVEMENT

EXPENDITURE DETAIL

LOCAL IMPROVEMENT DIST (640)

EXPENDITURES

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
CONTINGENCIES & RESERVES:							
CONTINGECY	640-50-980	0	0	0	56,124		
TOTAL CONTINGENCIES & RESERVES		0	0	0	56,124	0	0
FUND BALANCE							
ENDING FUND BALANCE	640-50-999	54,339	0	54,879	0		
TOTAL FUND BALANCE		54,339	0	54,879	0	0	0
TOTAL EXPENDITURES		54,339	0	54,879	56,124	0	0
GRAND TOTAL LOCAL IMPROVEMENT DIST (640)		54,339	0	54,879	56,124	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE CAPITAL IMPROVEMENT

REVENUES AND OTHER RESOURCES

DETAIL

STREET SDC REIMB FUND (710)

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
MISCELLANEOUS							
SYSTEM DEVELOPMENT FEES - CASH	710-419-00	28,270	29,938	18,000	18,000		
INTEREST INCOME	710-450-00	1,746	1,459	1,300	3,200		
SDC ASSESSMENTS - CY REVENUE	710-455-00	-2,080	1,615	0	0		
ASSESSMENT INTEREST	710-456-00	84	160	0	0		
NEW SDC ASSESSMENT	710-457-00	2,759	550	0	0		
TOTAL MISCELLANEOUS		30,779	33,723	19,300	21,200	0	0
TOTAL OTHER RESOURCES		30,779	33,723	19,300	21,200	0	0
FUND BALANCE							
BEGINNING FUND BALANCE	710-400-00	221,833	252,612	256,741	307,093		
TOTAL FUND BALANCE		221,833	252,612	256,741	307,093	0	0
GRAND TOTAL STREET SDC REIMB FUND (710)		252,612	286,335	276,041	328,293	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE CAPITAL IMPROVEMENT

EXPENDITURE DETAIL

STREET SDC REIMB FUND (710)

EXPENDITURES	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
CAPITAL OUTLAY:							
CONSULTING SERVICES	710-50-750	0	0	10,000	10,000		
CIP - SDC MANUAL UPDATE	710-50-756	0	0	10,000	10,000		
STREET PROJECTS	710-50-775	0	0	0	150,000		
TOTAL CAPITAL OUTLAY		0	0	20,000	170,000	0	0
CONTINGENCIES & RESERVES:							
CONTINGENCY	710-50-980	0	0	0	158,293		
TOTAL CONTINGENCIES & RESERVES		0	0	0	158,293	0	0
TOTAL EXPENDITURES		0	0	20,000	328,293	0	0
FUND BALANCE							
ENDING FUND BALANCE	710-50-999	252,612	0	256,041	0	0	0
TOTAL FUND BALANCE		252,612	0	256,041	0	0	0
GRAND TOTAL STREET SDC REIMB FUND (710)		252,612	0	276,041	328,293	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE CAPITAL IMPROVEMENT

REVENUES AND OTHER RESOURCES

DETAIL

STREET SDC IMP FUND (711)

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
MISCELLANEOUS							
SYSTEM DEVELOPMENT FEES - CASH	711-419-00	49,301	56,116	30,000	30,000		
INTEREST INCOME	711-450-00	3,482	2,864	2,550	7,100		
SDC ASSESSMENTS - CY REVENUE	711-455-00	-4,227	3,231	50	50		
ASSESSMENT INTEREST	711-456-00	119	321	375	375		
NEW SDC ASSESSMENT	711-457-00	5,518	1,100	0	0		
TOTAL MISCELLANEOUS		54,193	63,632	32,975	37,525	0	0
TOTAL OTHER RESOURCES		54,193	63,632	32,975	37,525	0	0
FUND BALANCE							
BEGINNING FUND BALANCE	711-400-00	444,989	499,181	526,241	600,575		
TOTAL FUND BALANCE		444,989	499,181	526,241	600,575	0	0
GRAND TOTAL STREET SDC IMP FUND (711)		499,182	562,813	559,216	638,100	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE CAPITAL IMPROVEMENT

EXPENDITURE DETAIL

STREET SDC IMP FUND (711)

EXPENDITURES	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
CAPITAL OUTLAY:							
CONSULTING SERVICES	711-50-750	0	2,003	10,000	10,000		
CIP - SDC MANUAL UPDATE	711-50-756	0	0	10,000	10,000		
STREET IMPROVEMENTS	711-50-775	0	0	0	300,000		
TOTAL CAPITAL OUTLAY		0	2,003	20,000	320,000	0	0
CONTINGENCIES & RESERVES:							
CONTINGENCY	711-50-980	0	0	0	318,100		
TOTAL CONTINGENCIES & RESERVES		0	0	0	318,100	0	0
TOTAL EXPENDITURES		0	2,003	20,000	638,100	0	0
FUND BALANCE							
ENDING FUND BALANCE	711-50-999	499,181	0	539,216	0		
TOTAL FUND BALANCE		499,181	0	539,216	0	0	0
GRAND TOTAL STREET SDC IMP FUND (711)		499,181	2,003	559,216	638,100	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE CAPITAL IMPROVEMENT

REVENUES AND OTHER RESOURCES

DETAIL

STORM DRAINAGE SDC REIMB (715)

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
	ACCOUNT NO	ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
MISCELLANEOUS							
SYSTEM DEVELOPMENT FEES - CASH	715-419-00	81,102	82,707	45,000	45,000		
INTEREST INCOME	715-450-00	1,114	753	835	1,120		
SDC ASSESSMENTS - CY REVENUE	715-455-00	-6,314	4,840	70	70		
ASSESSMENT INTEREST	715-456-00	177	481	500	500		
NEW SDC ASSESSMENT	715-457-00	8,278	1,650	0	0		
TOTAL MISCELLANEOUS		84,357	90,431	46,405	46,690	0	0
TOTAL OTHER RESOURCES		84,357	90,431	46,405	46,690	0	0
FUND BALANCE							
BEGINNING FUND BALANCE	715-400-00	124,049	194,015	92,434	168,787		
TOTAL FUND BALANCE		124,049	194,015	92,434	168,787	0	0
GRAND TOTAL STORM DRAINAGE SDC REIMB		208,406	284,446	138,839	215,477	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE CAPITAL IMPROVEMENT

EXPENDITURE DETAIL

STORM DRAINAGE SDC REIMB (715)

EXPENDITURES	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
MATERIALS AND SERVICES:							
OTHER	715-50-749	0	0	0	0		
MATERIALS AND SERVICES		0	0	0	0	0	0
CAPITAL OUTLAY:							
CONSULTING SERVICES	715-50-750	0	585	10,000	10,000		
MISC DRAINAGE PROJECTS	715-50-774	14,392	158,248	0	0		
STORM DRAINAGE PROJECTS	715-50-775	0	0	0	100,000		
TOTAL CAPITAL OUTLAY		14,392	158,832	10,000	110,000	0	0
CONTINGENCIES & RESERVES:							
CONTINGENCY	715-50-980	0	0	0	105,477		
TOTAL CONTINGENCIES & RESERVES		0	0	0	105,477	0	0
TOTAL EXPENDITURES		14,392	158,832	10,000	215,477	0	0
FUND BALANCE							
ENDING FUND BALANCE	715-50-999	194,015	0	128,839	0		
TOTAL FUND BALANCE		194,015	0	128,839	0	0	0
GRAND TOTAL STORM DRAINAGE SDC REIMB		208,407	158,832	138,839	215,477	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE CAPITAL IMPROVEMENT

REVENUES AND OTHER RESOURCES

DETAIL

STORM DRAINAGE SDC IMP (716)

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
	ACCOUNT NO	ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
MISCELLANEOUS							
SYSTEM DEVELOPMENT FEES - CASH	716-419-00	71,199	72,525	41,000	41,000		
INTEREST INCOME	716-450-00	535	715	560	2,160		
SDC ASSESSMENTS - CY REVENUE	716-455-00	-5,183	4,041	70	70		
ASSESSMENT INTEREST	716-456-00	177	401	450	450		
NEW SDC ASSESSMENT	716-457-00	6,898	1,375	0	0		
TOTAL MISCELLANEOUS		73,626	79,056	42,080	43,680	0	0
TOTAL OTHER RESOURCES		73,626	79,056	42,080	43,680	0	0
FUND BALANCE							
BEGINNING FUND BALANCE	716-400-00	77,448	93,652	139,833	211,921		
TOTAL FUND BALANCE		77,448	93,652	139,833	211,921	0	0
GRAND TOTAL STORM DRAINAGE SDC IMP (716)		151,074	172,709	181,913	255,601	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE CAPITAL IMPROVEMENT

EXPENDITURE DETAIL

STORM DRAINAGE SDC IMP (716)

EXPENDITURES	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
CAPITAL OUTLAY:							
CONSULTING SERVICES	716-50-750	0	975	10,000	10,000		
CIP - DRAINAGE PROJECTS (RES)	716-50-774	57,421	0	0	0		
STORM DRAINAGE IMPROVEMENTS	716-50-778	0	0	0	125,000		
TOTAL CAPITAL OUTLAY		57,421	975	10,000	135,000	0	0
CONTINGENCIES & RESERVES:							
CONTINGENCY	716-50-980	0	0	0	120,601		
TOTAL CONTINGENCIES & RESERVES		0	0	0	120,601	0	0
TOTAL EXPENDITURES		57,421	975	10,000	255,601	0	0
FUND BALANCE							
ENDING FUND BALANCE	716-50-999	93,652	0	171,913	0		
TOTAL FUND BALANCE		93,652	0	171,913	0	0	0
GRAND TOTAL STORM DRAINAGE SDC IMP (716)		151,073	975	181,913	255,601	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE CAPITAL IMPROVEMENT

REVENUES AND OTHER RESOURCES

DETAIL

LOCAL OPTION STREET TAX (750)	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
TAXES							
TAXES - CURRENT PROPERTY TAXES	750-401-00	413,980	435,226	447,375	469,700		
TAXES - PRIOR PROPERTY TAXES	750-402-00	28,952	25,566	17,000	17,000		
TOTAL TAXES		442,932	460,792	464,375	486,700	0	0
INTERGOVERNMENTAL							
IN LIEU OF TAX-HERITAGE PLACE	750-439-05	6,581	0	16,961	5,557		
TOTAL INTERGOVERNMENTAL		6,581	0	16,961	5,557	0	0
MISCELLANEOUS							
MISC - INTEREST INCOME	750-450-00	11,276	8,997	8,065	20,450		
MISC - OTHER	750-489-00	45,817	15	0	0		
TOTAL MISCELLANEOUS		57,093	9,013	8,065	20,450	0	0
TOTAL OTHER RESOURCES		506,606	469,804	489,401	512,707	0	0
FUND BALANCE							
BEGINNING BALANCE	750-400-00	1,329,880	1,712,871	1,646,401	2,167,720		
TOTAL FUND BALANCE		1,329,880	1,712,871	1,646,401	2,167,720	0	0
GRAND TOTAL LOCAL OPTION STREET TAX (750)		1,836,486	2,182,675	2,135,802	2,680,427	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE CAPITAL IMPROVEMENT

EXPENDITURE DETAIL

LOCAL OPTION STREET TAX (750)

EXPENDITURES		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
	ACCOUNT NO	ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
CAPITAL OUTLAY:							
CIP - STREET PROJECTS (MISC)	750-50-774	68,607	314,472	0	350,000		
CIP - HWY 101 INTERFACE SAFETY	750-50-801	0	0	0	0		
MISCELLANEOUS	750-50-853	0	34	0	0		
TOTAL CAPITAL OUTLAY		68,607	314,506	0	350,000	0	0
DEBT SERVICE:							
SWEeper LOAN PRINCIPAL	750-50-892	48,710	152,177	0	0		
SWEeper LOAN INTEREST EXP	750-50-893	6,298	417	0	0		
TOTAL DEBT SERVICE		55,008	152,594	0	0	0	0
CONTINGENCIES & RESERVES:							
RESERVE	750-50-970	0	0	0	0		
CONTINGENCY	750-50-980	0	0	150,000	350,000		
TOTAL CONTINGENCIES & RESERVES		0	0	150,000	350,000	0	0
TOTAL EXPENDITURES		123,615	467,100	150,000	700,000	0	0
FUND BALANCE							
ENDING FUND BALANCE	750-50-999	1,712,871	0	1,985,802	1,980,427		
TOTAL FUND BALANCE		1,712,871	0	1,985,802	1,980,427	0	0
GRAND TOTAL LOCAL OPTION STREET TAX (750)		1,836,486	467,100	2,135,802	2,680,427	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE DEBT SERVICE FUNDS

REVENUES AND OTHER RESOURCES

DETAIL

GO BOND DEBT SERVICE (365)

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
TAXES							
2000 RD GO BD CY PROP TX (343)	365-401-01	152,834	154,326	165,768	165,768		
2000 SDWRLF BD CY PRO TX (344)	365-401-02	0	0	0	0		
2018-2009 WTP BD CY PROP TAX (375)	365-401-03	53,171	60,918	55,279	54,009		
2000 RD GO BD PY PROP TX (343)	365-402-01	10,673	9,149	5,000	5,000		
2000 SDWRLF BD PY PRO TX (344)	365-402-02	0	0	0	0		
2018-2009 WTP BD PY PROP TX (375)	365-402-03	3,731	3,291	3,000	3,000		
2021 GO BOND CY PROP TX	365-403-01	0	291,769	341,570	339,860		
TOTAL TAXES		220,409	519,453	570,617	567,637	0	0
OTHER TAXES							
2000 RD BDS OUT/CITY BD (343)	365-440-01	29,612	30,446	30,000	30,000		
2018-2009 WTP OUT/CITY BOND (375)	365-440-03	8,788	9,035	9,000	9,000		
TOTAL OTHER TAXES		38,400	39,481	39,000	39,000	0	0
MISCELLANEOUS							
2000 RD BONDS - HP (343)	365-441-01	2,410	0	4,883	1,992		
2000 SDWRLF LIEU/TX-HP (344)	365-441-02	541	0	2,084	680		
2018-2009 WTP LIEU OF TAX-HP (375)	365-441-03	905	0	0	0		
2021 GO BOND LIEU/TX-HP	365-441-05	0	0	11,274	3,983		
INTEREST	365-450-00	2,749	2,613	2,150	3,620		
TOTAL MISCELLANEOUS		6,605	2,613	20,390	10,275	0	0
TRANSFER FROM OTHER FUNDS							
TRANSFER FROM GENERAL FUND	365-490-00	0	13,914	0	0		
TOTAL TRANS FROM OTHER FUNDS		0	13,914	0	0	0	0
TOTAL OTHER RESOURCES		265,414	575,462	630,007	616,912	0	0
FUND BALANCE							
BEGINNING FUND BALANCE	365-400-00	366,191	407,827	462,929	505,029		
TOTAL FUND BALANCE		366,191	407,827	462,929	505,029	0	0
GRAND TOTAL GO BOND DEBT SERVICE (365)		631,605	983,289	1,092,936	1,121,941	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE DEBT SERVICE FUNDS

EXPENDITURE DETAIL

GO BOND DEBT SERVICE (365)

DEPARTMENT 50

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
DEBT SERVICE:							
2000 RD INT BDS IS 12/00 (343)	365-52-890	99,952	96,991	93,896	90,662		
2000 RD PRIN BD IS 12/00 (343)	365-52-891	65,816	68,777	71,872	75,106		
2000 SDWRLF BONDS INT (344)	365-53-890	0	0	0	0		
2000 SDWRLF BONDS PRIN (344)	365-53-891	0	0	0	0		
2018-2009 WTP BONDS INT (375)	365-54-890	27,924	26,471	24,707	23,180		
2018-2009 WTP BONDS PRIN (375)	365-54-891	30,084	35,288	30,552	30,830		
2021 GO BOND PRIN	365-55-890	0	228,722	312,157	248,099		
2021 GO BOND INT	365-55-891	0	81,192	95,958	91,761		
TOTAL DEBT SERVICE		223,776	537,441	629,142	559,638	0	0
CONTINGENCIES & RESERVES:							
CONTINGENCY	365-50-980	0	0	0	100,000		
TOTAL CONTINGENCIES & RESERVES		0	0	0	100,000	0	0
FUND BALANCE:							
ENDING FUND BALANCE	365-50-999	407,827	0	463,794	462,303		
TOTAL FUND BALANCE		407,827	0	463,794	462,303	0	0
GRAND TOTAL GO BOND DEBT SERVICE (365)		631,603	537,441	1,092,936	1,121,941	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE DEBT SERVICE FUNDS

REVENUES AND OTHER RESOURCES

DETAIL

LID DEBT SERVICE (636)

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
MISCELLANEOUS							
MISC - INTEREST INCOME	636-450-00	1,786	1,289	1,200	2,737		
ASSESSMENT/LOAN PRINCIPAL (633)	636-455-00	0	474	486	370		
2004 HWY 101 SW ASSMT PRIN-635	636-455-02	0	40,332	900	908		
12TH CT LID ASSMT PRIN (636)	636-455-03	0	-1,351	127	200		
OTHER LID ASSMT PRIN	636-455-04	13,865	0	0	0		
ASSESSMENT/LOAN INTEREST (633)	636-456-00	9,672	1,620	107	85		
2004 HWY 101 SW ASSMT INT-635	636-456-02	0	5,869	228	445		
12TH CT LID ASSMT INT (636)	636-456-03	0	1,131	250	300		
TOTAL MISCELLANEOUS		25,323	49,363	3,298	5,045	0	0
TRANS FROM OTHER FUNDS							
TRANS FROM OTHER FUNDS 634/635	636-490-01	0	0	0	0		
TOTAL TRANS FROM OTHER FUNDS		0	0	0	0	0	0
TOTAL OTHER RESOURCES		25,323	49,363	3,298	5,045	0	0
FUND BALANCE							
BEGINNING BALANCE	636-400-00	239,970	225,494	226,782	194,808		
TOTAL FUND BALANCE		239,970	225,494	226,782	194,808	0	0
GRAND TOTAL LID DEBT SERVICE (636)		265,293	274,857	230,080	199,853	0	0

City of Bandon 2023-2024 Annual Budget

FUNDS BY TYPE DEBT SERVICE FUNDS

EXPENDITURE DETAIL

LID DEBT SERVICE (636)

DEPARTMENT 50

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
DEBT SERVICE:							
DEBT SVC INTEREST EXP	636-50-890	420	281	0	0		
DEBT SVC PRIN EXP	636-50-891	733	9,150	0	0		
2004 HWY 101 SEWER DS INT DUE	636-52-890	10,241	10,053	9,128	8,389		
2004 HWY 101 SW DS PRIN	636-52-891	23,057	23,245	24,910	24,910		
12TH CT LID DEBT SVC INT	636-53-890	3,656	3,524	3,453	3,357		
12TH CT LID DEBT SVC PRIN	636-53-891	1,692	1,824	1,894	1,991		
TOTAL DEBT SERVICE		39,799	48,077	39,385	38,647	0	0
CONTINGENCIES & RESERVES:							
CONTINGENCY	636-50-980	0	0	0	161,206		
TOTAL CONTINGENCIES & RESERVES		0	0	0	161,206	0	0
TOTAL EXPENDITURES		39,799	48,077	39,385	199,853	0	0
FUND BALANCE							
ENDING FUND BALANCE	636-50-999	225,494	0	190,695	0		
TOTAL FUND BALANCE		225,494	0	190,695	0	0	0
GRAND TOTAL LID DEBT SERVICE (636)		265,293	48,077	230,080	199,853	0	0

MUNICIPAL BUSINESS PLAN

CHAPTER 3

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MUNICIPAL BUSINESS PLAN

ADMINISTRATIVE SERVICES and FINANCE

The City is continuing to professionalize, streamline and organize administrative services functions.

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION

The City Council provides direction for the overall management, administration, financial operations, and personnel supervision activities of the City of Bandon and the Bandon Urban Renewal Agency as defined in the Bandon Municipal Code, Title 2. The Department includes the City Manager's office, Finance Department, Human Resources, Economic Development, Special projects and the contract services of the City Attorney's office and the City Engineer.

The major activities for Administrative Services include personnel recruitment and coordination, election activities, records management and public information functions; grant applications and grant administration; and the intergovernmental relations of the City. Duties for daily operations include financial planning and budget preparation; accounting, water, sewer, and electric utility billings, collections, and bad-debt recoveries; budget control; liens and assessments; payroll; accounts payable and accounts receivable; and City Hall's customer service functions, which include reception, payment processing, answering telephone calls, dispatching utility services, and response staffing during power outages or other local emergencies.

Funding

The Administrative Services Department is funded from the General Fund, Urban Renewal Area 1 and 2, and the three municipal utilities (Electric, Water and Wastewater). Both Urban Renewal agencies and the three Municipal Utility enterprises provide reimbursement to the Administrative Services Department for their share of administrative, accounting and audit service-related activities.

STAFFING LEVELS (Full-Time Equivalents)

<u>Position Title</u>	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>
City Manager	1.00	1.00	1.00	1.00	1.00
Finance Director	0.00	1.00	1.00	1.00	1.00
Assistant Finance Mgr.*	0.00	0.50	0.50	0.00	0.00
Accountant II	0.00	0.00	0.00	0.00	1.00
City Recorder*	0.50	0.50	0.50	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	0.00	0.00
Administrative Services Manager	1.00	1.00	0.00	0.00	0.00
Administrative Services Assist. Manager	0.50	0.00	1.00	2.00	1.00
Clerk III	1.00	1.00	1.00	1.00	1.00
Clerk II	1.00	1.00	2.00	2.00	2.00
Clerk I	1.00	1.00	0.00	0.00	0.00
TOTAL	7.00	8.00	8.00	8.00	8.00

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MUNICIPAL BUSINESS PLAN

PUBLIC SAFETY

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION

The mission of the Bandon Police Department is to deliver the highest standard of law enforcement excellence in protecting life, property and human rights, and to work in a pro-active partnership with the community to solve problems, thereby enhancing the quality of life for our citizens.

The Bandon Police Department is committed to criminal investigations and apprehension of offenders, selective traffic enforcement, timely response to calls for service, investigation of accidents and the traditional duties of police in the community. In addition, the Department has a commitment to pro-active patrol by vehicle and foot to enhance positive interaction with citizens, merchants and visitors. We also continue to work with various departments, agencies and citizens in problem solving to improve the quality of life as well as the quality of service for our customers; continued community education efforts, and identification of alternate resources.

Funding

The Police Department is operated primarily out of the General Fund; Revenues are mainly derived through property taxes, utility taxes, transient occupancy taxes, and utility in-lieu of taxes.

PRIOR YEAR ACCOMPLISHMENTS 2022-2023

- Continued exploring grant opportunities.
- Continued emphasis on department training.
- Continued efforts in narcotics enforcement and education.
- Continued community service and volunteer programs.
- Increased neighborhood involvement, neighborhood watch, community forum meetings, home safety week, etc.
- Continued work with emergency management committee.
- Continued partnership with SCINT and other agencies.
- Continued emails to merchants regarding issues of fraud, etc.
- Continued to educate the public regarding their animals and how they affect their neighbors and people visiting our community.
- Updated computers and data storage.
- Continued working toward crosswalk safety.
- Continued training Officers in specialized training, mental health, DUII and drugs that impair driving.
- Continued drug take back program.
- Continued to increase enforcement of ordinance violations regarding transients and house abatement.
- Assigned another Officer to the Coos County Major Crime Team with other agencies in the county.
- Hosted Coffee with the Cops events.

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MUNICIPAL BUSINESS PLAN

- Explores the possibilities of adding an additional Officer due to the increased number of calls at the school district, traffic concerns, decriminalization of drugs and lack of resources at the jail.
- Hosted our first National Night Out.

DEPARTMENT OBJECTIVES FOR 2023-2024

- Continue exploring grant opportunities.
- Continue emphasis on department training to include Reserve Officer training.
- Continue efforts in narcotics enforcement and education.
- Continue community service and volunteer programs.
- Increase neighborhood involvement, neighborhood watch, community forum meetings, home safety week, etc.
- Continue to work with emergency management committee.
- Continue partnership with SCINT and other agencies.
- Continue emails to merchants regarding issues of fraud, etc.
- Continue to educate the public regarding their animals and how they affect their neighbors and people visiting our community.
- Continue working toward crosswalk safety.
- Continue training Officers in specialized training, mental health, DUII and drugs that impair driving.
- Continue drug take back program.
- Continue to increase enforcement of ordinance violations regarding transients and house abatement.
- Assign another Officer to the Coos County Major Crime Team with other agencies in the county.
- Hosting Coffee with the Cops events.
- Explore the possibilities of adding an additional Officer due to the increased number of calls at the school district, traffic concerns, decriminalization of drugs and lack of resources at the jail.

STAFFING LEVELS (Full-Time Equivalent)

Position Title	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>
Chief	1	1	1	1	1
Patrol Sergeant	1	1	1	1	1
K9 Officer	1	0	0	0	0
Patrol Officer	3	4	4	4	5
Code Enforcement Officer	.5	.5	.5	.5	.5

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MUNICIPAL BUSINESS PLAN

Administrative Services Officer	1	1	1	1	1
Part time Officer	0	1	0	0	0
TOTAL PAID PERSONNEL	7.5	7.5	7.5	7.5	8.5
Reserve Officer	3	1	1	1	0

INDICATORS

Calendar Year	2018	2019	2020	2021	2022
Calls for Service	6644*	5713	4581	8043	8043
Arrests	190*	154	38	115	41

These numbers do not include every contact with citizens regarding civil or criminal matters. Police Officers are contacted on the street and at the Police Department multiple times each week where police report numbers are not drawn. We also spend time assisting other agencies like Department of Human Service Child and Seniors, which do not always draw a case number. Case Numbers are drawn when there is a report to be written. During the transition from CMI Computer Software to Eforce Software we unfortunately lost some tracking tools and the numbers for a couple months were skewed.

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MUNICIPAL BUSINESS PLAN

MUNICIPAL COURT

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION

The City began a Municipal Traffic Court in March of 2021. Court is held once a month, on the 2nd Tuesday of the month, at 3:00 P.M. The City also continues to operate a Municipal Court which focuses on the enforcement of City Ordinances. This Court meets on an as-needed basis. The Municipal Judge for both Courts is a contracted position appointed by the City Council.

Funding

The Municipal Courts are operated out of the General Fund. Funding is provided primarily from revenues derived from fines and forfeits charged by the Municipal Courts. In addition to the revenue generated by local traffic and code enforcement, a percentage of revenues are collected by District and Circuit Courts and deposited into the City's General Fund as required by State statutes.

STAFFING LEVELS:

The Municipal Court Judge is a contracted position. For the code enforcement Court, the Police Administrative Assistant serves as staff. For the Traffic Court, the Finance Director serves as the Court Administrator and the City Recorder serves as the Court Clerk.

Municipal Court – Code Enforcement

Number of violations cited in 2022:	16
Number of Hearings in 2022:	11

Municipal Court – Traffic

Number of citations written in 2022:	784
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City of Bandon 2023-2024 Annual Budget

MUNICIPAL BUSINESS PLAN

FIRE

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION

Under the direction of the City Council, the Administrative Services Department is responsible for securing/providing Fire Department services for the City of Bandon.

Fire protection services are provided to the residents of Bandon through a contract with the Bandon Rural Fire Protection District.

The Bandon Rural Fire Protection District is an independent taxing district. Offices are located at 555 Oregon Avenue, Bandon, Oregon 97411.

Funding

The Contract for Fire Department services is paid out of the General Fund.

STAFFING LEVELS

The City of Bandon coordinates activities with the Bandon Rural Fire Protection District. The City does not employ any fire department personnel.

City of Bandon 2023-2024 Annual Budget

MUNICIPAL BUSINESS PLAN

WATER TREATMENT

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION

The primary function of the Water Treatment Department is to provide a high-quality supply of clean drinking water and a dependable supply of water for fire suppression.

Water treatment consists of the water treatment plant, a settling pond, two pump stations and 1,000,000 and 2,000,000-gallon storage tanks. Water is drawn from Ferry and Geiger Creeks and pumped to a settling pond. It is then pumped to the treatment plant where it is treated, disinfected, pumped to the storage tanks and then gravity fed to the City. The plant can treat 1,400 gallons of water per minute (2 million gallons per day). The City's peak water demand has been as high as 1,500 gallons per minute. The daily consumption ranges from a high of 1.1 million gallons per day for summer use to 300,000 gallons per day for winter use.

The water distribution system (mains and lines) is operated in conjunction with the Public Works Department.

Funding

The activities of the Water Department are operated primarily out of the Water Fund and are financed by revenues collected from the sale of water to utility customers. The revenues collected through System Development Charges (SDC's) for new water installations are deposited into the Water SDC fund for use in various improvement projects to upgrade and expand the capacity of the water treatment and distribution system.

The voters passed a General Obligation Bond Measure in the November 2019 Election. The Bond was authorized by Council for sale on Resolution 21-03 on February 1, 2021, in the amount of \$5,500,000. Water Treatment's portion of the sale proceeds are \$950,000, for improvements to Clarifier 2.

RIOR YEAR ACCOMPLISHMENTS 2022-2023

- Installed seismic valves on 2-million-gallon reservoir
- Completed rehabilitation of the interior of the 2-million-gallon reservoir.
- Continued building retaining walls on grounds for erosion control.
- Continued to operate plant in safe and cost-effective manner.
- Continued cross-training water/wastewater personnel on operations and maintenance of water treatment plant.
- Continued work with Dyer Engineering on conservation management plan.
- Continued work with Dyer Engineering and other entities on raw water storage reservoir and / or well field.
- Completed all testing as required by the State of Oregon.
- Completed annual flushing of the City's distribution system.

City of Bandon 2023-2024 Annual Budget

MUNICIPAL BUSINESS PLAN

DEPARTMENT OBJECTIVES FOR 2023-2024

- Install Backup Generators for emergency operations.
- Rehabilitate the exterior of the 2-million-gallon reservoir.
- Continue work with Dyer Engineering and other entities on raw water storage reservoir.
- Complete all testing as required by the State of Oregon.
- Continue with annual flushing of the City’s distribution system.
- Continue building retaining walls on grounds for erosion control.
- Continue cross training water/wastewater personnel on operations and maintenance of water treatment plant.

STAFFING LEVELS (Full-Time Equivalents)

<u>Position Title</u>	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>
Chief Plant Operator	0.50	1.00	1.00	1.00	1.00
Operator Assistant	1.50	1.0	1.00	1.00	1.00
Clerical*	0.125	0.125	0.125	0.125	0.125
TOTAL	2.125	2.125	2.125	2.125	2.125

All positions are shared with the Wastewater Treatment Plant.

*This position is 12.5% of a clerical support person, shared with the Electrical Department (50%), Public Works Department (25%) and Wastewater Treatment Plant (12.5%).

INDICATORS

<u>Calendar Year</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Annual volume of water treated (gallons)	274,706,576	203,825,467	185,170,475	174,639,429	192,765,347
Average daily volume of water treated (gallons)	751,338	558,426	506,134	478,464	528,124
Back-flow devices in service	266	268	280	268	268
Number of customers	2,482	2,539	2,538	2,575	2,625

City of Bandon 2023-2024 Annual Budget

MUNICIPAL BUSINESS PLAN

WASTEWATER TREATMENT

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION

The primary function of the Wastewater Department is to operate and maintain the wastewater treatment plant and ensure compliance with all state and federal regulations related to sewage treatment, disposal, and discharge.

Sewage is collected by a network of sewer lines and seven pump stations throughout the community. When the sewage reaches the plant head works it is run through pre-treatment (muffin monster) and then into an aeration basin, there it is treated by the activated sludge process. Treated sewage is then run into the clarifier where it settles and the supernate is run through a disinfection (UV) system and into the Coquille River. The sludge is pumped into the aerobic digesters and allowed to digest for at least 60 days. After that it goes through a dewatering process. This process reduces the cost of disposing of the sludge.

The Wastewater Treatment Plant has a peak design capacity of 3.2 million gallons per day. Current average daily flows are 338,137 gallons per day. The plant could be expanded to a maximum average capacity of 1.7 million gallons per day. Bandon's wastewater facility treated 123,420,000 gallons during calendar year of 2022.

The sewage collection system (sewer mains and lines) are operated and maintained in conjunction with the Public Works Department.

Funding

The activities of the Wastewater Department are operated primarily out of the Sewer Fund and are financed by revenues collected from the sale of sewage treatment services to utility customers. The revenues collected through System Development Charges (SDC's) for new sewer installations are deposited into the Sewer SDC fund for use in various improvement projects to upgrade and expand the capacity of the sewage collection and treatment system.

The voters passed a General Obligation Bond Measure in the November 2019 Election. The Bond was authorized by Council for sale by Resolution 21-03 on February 1, 2021, in the amount of \$5,500,000. Water Treatment's portion of the sale proceeds are \$4,550,000, for headworks, Fillmore pump station, plant uv improvements and to fund inflow and infiltration study projects.

PRIOR YEAR ACCOMPLISHMENTS 2022-2023

- Continued work on Capital Improvement projects planning and implementation, which was funded through the General Obligation Bond Measure.
- Continued to meet DEQ permit standards.
- Continued ongoing training and acquiring certification requirements for wastewater personnel.
- Continued operating plant at optimum levels.

City of Bandon 2023-2024 Annual Budget

MUNICIPAL BUSINESS PLAN

- Continued manhole and line replacements.
- Increases grease trap inspections as per the City's ordinance.
- Continue operating plant in safe effective manner.
- Continued training of wastewater personnel in water plant operations.

DEPARTMENT OBJECTIVES FOR 2023-2024

- Continue to meet DEQ permit standards.
- Continue ongoing training and acquiring certification requirements for wastewater personnel.
- Continue operating plant at optimum levels.
- Complete headworks system upgrade. (CIP)
- Continue planning for Replacement of Fillmore pump station. (CIP)
- Continue planning for U.V. system improvements. (CIP)
- Continue operating plant in safe effective manner.
- Training of wastewater personnel in water plant operations.

STAFFING LEVELS (Full-Time Equivalent)

<u>Position Title</u>	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>
Supervisor/Plant Operator	1.00	1.00	1.00	1.00	1.00
Assistant Operator	2.00	1.00	1.00	1.00	1.00
Operator Trainee	0.00	0.50	0.50	0.50	0.50
Clerical*	0.125	0.125	0.125	0.125	0.125
TOTAL	3.125	2.625	2.625	2.625	2.625

All positions are shared with the Water Treatment Plant.

* This position is 12.5% of a clerical support person, shared with the Electrical Department (50%), Public Works Department (25%) and Water Treatment Plant (12.5%).

INDICATORS

<u>Calendar Year</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Average daily gallons influent treated	355,971	440,377	364,667	384,333	338,137
<u>Fiscal Year</u>	<u>18-19</u>	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>
Number of customers	1,774	1,767	1,832	1,927	1,947

City of Bandon 2023-2024 Annual Budget

MUNICIPAL BUSINESS PLAN

PUBLIC WORKS

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION

The Public Works Department is responsible for maintenance of City streets and drainage facilities, water distribution system, sewage collection system, and parks and recreation facilities. Street Maintenance involves grading, graveling, pothole patching, shoulder mowing, and sweeping all City streets; maintaining city rights-of-way; and maintaining and cleaning all main storm drain lines, catch basins, and drainage ditches. Park Maintenance includes repair, cleaning, and maintenance of various recreational facilities such as the City Park restrooms and playground equipment, Community Center, City Hall and other building maintenance, removal of downed trees and vegetation, and mowing City property. Sewer System Maintenance involves locating sewer laterals, routine inspection of sewer lines, and flushing obstructions from blocked sewer lines. The Department also works closely with contractors to ensure proper installation of lines and taps in accordance with DEQ regulations. Water System Maintenance involves locating main lines, repair of water distribution lines, periodic main line and fire hydrant flushing, installing and maintaining water meters and ensuring that all work, whether installed by City crews or private contractors, is undertaken in compliance with applicable Health Division regulations. The Public Works Department is also responsible for monthly reading of all water meters for water utility billing.

Funding

The street and drainage maintenance activities of the Department are funded primarily by the General Fund and the State Tax Street Fund. Most major capital improvement projects are funded from the Local Option Street Tax Fund, Capital Improvement Fund and the Street SDC Fund. Parks and recreation funding is primarily through the General Fund and the Parks and Recreation Fund, with the Electric Fund contributing money for operation of the Summer Recreation Program. Water and sewer system activities and water meter reading are funded by the Water Fund and Sewer Fund respectively, with those revenues coming from the sale of water and sewer services to utility customers.

In addition to the normal daily operation and maintenance of the streets, water distribution system, sewage collection system, and parks and recreation facilities, the Public Works Department completed the following projects in FY 2022-23:

Street Department

- Replaced culvert at 7th Street SW and Beach Loop.
- Began drainage improvement in the Gross Creek drainage between 13th St SW and 1st St SW.
- Continued building reserve funds for culvert replacements.
- Continued maintaining and improving storm drainage system.
- Continued updating the Infrastructure Mapping.
- Continued installing ADA sidewalk corner ramps - city wide.
- Continue Improve South Jetty Path.

City of Bandon 2023-2024 Annual Budget

MUNICIPAL BUSINESS PLAN

Parks Department

- Began Jetty Walkway and Madison Avenue pedestrian/bicycle pathways.
- Completed segments of the Bandon pedestrian/bicycle loop.
- Continued to assist Parks and Recreation Commission with improvements to parks, as noted in the Parks Master Plan.

Wastewater Collection Department

- Recoat/rehabilitate manholes.
- Continued Inflow and Infiltration repairs.
- Continued training all employees on safety programs and all DEQ mandated rules.
- Continued regular main line flushing.
- Continued equipment maintenance.

Water Distribution Department

- Continued mainline maintenance and flushing.
- Continued hydrant upgrade and replacement.
- Continued main line valve cycling program.
- Continued equipment maintenance program.
- Building reserve funds to replace Ohio Ave SE water line (new HDPE line).

DEPARTMENT OBJECTIVES FOR 2-23-24

In addition to the normal daily operation and maintenance of the streets, water distribution system, sewage collection system, and parks and recreation facilities, the Public Works Department anticipates undertaking the following projects

Street Department

- Complete culvert improvements
 - Replace culvert on beach access road;
 - Replace culvert at 7th Street SW and Beach Loop
- Continue drainage improvement in the Gross Creek drainage between 13th St SW and 1st St SW, if funding is available.
- Build reserve funds for Gross Creek Culvert replacements.
- Continue maintaining and improving storm drainage system.
- Continue updating the Infrastructure Mapping.
- Continue installing ADA sidewalk corner ramps - city wide.
- Perform street improvements on Oregon Ave from 1st St - 4th St.
- Repair/replace Ferry Creek Bridge at Riverside Dr.
- Continue Improve South Jetty Path.

City of Bandon 2023-2024 Annual Budget

MUNICIPAL BUSINESS PLAN

Parks Department

- Continue Jetty Walkway and Madison Avenue pedestrian/bicycle pathways, if funds are available.
- Complete segments of the Bandon pedestrian/bicycle loop, as funds become available.
- Continue to assist Parks and Recreation Commission with improvements to parks, as noted in the Parks Master Plan.

Wastewater Collection Department

- Recoat/rehabilitate manholes.
- Continue Inflow and Infiltration repairs.
- Continue training all employees on safety programs and all DEQ mandated rules.
- Continue regular main line flushing.
- Continue equipment maintenance.

Water Distribution Department

- Continue mainline maintenance and flushing.
- Continue hydrant upgrade and replacement.
- Continue main line valve cycling program.
- Continue equipment maintenance program.
- Build reserve funds to replace Ohio Ave SE water line (new HDPE line), if funds are available.

STAFFING LEVELS (Full-Time Equivalent)

<u>Position Title</u>	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>
Supervisor					
Streets	0.40	0.40	0.40	0.40	0.40
Park	0.20	0.20	0.20	0.20	0.20
Sewer	0.10	0.10	0.10	0.10	0.10
Water	0.30	0.30	0.30	0.30	0.30
SUB TOTAL	1.00	1.00	1.00	1.00	1.00
Utility Worker					
Street	1.60	1.60	1.60	1.90	1.90

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MUNICIPAL BUSINESS PLAN

Park	0.40	0.40	0.40	0.90	0.90
Sewer	0.80	0.80	0.80	0.80	0.80
Water	0.70	0.70	0.70	0.90	0.90
Meter Reader	0.50	0.50	0.50	0.50	0.50
SUB TOTAL	4.00	4.00	4.00	5.00	5.00
Support					
Clerical*	0.25	0.25	0.25	0.25	0.25
SUB TOTAL	0.25	0.25	0.25	0.25	0.25
TOTAL	5.25	5.25	5.25	6.25	6.25

* This position is 25% of a clerical support person, shared with the Electrical Department (50%), Water Treatment Plant (12.5%) and Wastewater Treatment Plant (12.5%)

City of Bandon 2023-2024 Annual Budget

MUNICIPAL BUSINESS PLAN

ELECTRIC

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION

The Electric Department is responsible for a safe and reliable source of power to residential, commercial and industrial customers. The Bandon Electric service area includes Bandon and extends from the Coquille River south to Denmark, and from the Pacific Ocean east on 42-S to the Fish Hatchery, and along both sides of US Highway 101.

The City purchases power from Bonneville Power Administration (BPA) and takes delivery at 3 step-down substations located at Bill's Creek, Two Mile and Langlois. From these delivery points the Electric Department distributes approximately 5,807,135 kwh of power to 4,078 customers per month.

The Electric Department is charged with the maintenance of all electric lines, buildings, vehicles and apparatus used to distribute power to its customers. When the budget permits, the Department undertakes additional system upgrade work, such as replacement of overhead with underground lines.

Funding

The activities of the Electric Department are operated primarily out of the Electric Fund and are financed by revenues collected from the sale of electric power to utility customers.

PRIOR YEAR ACCOMPLISHMENTS 2022-2023

- Continued with educational programs, promoting a safe working environment.
- Extended service lines into "joint service areas."
- Continued to convert existing overhead lines to underground.
- Continued to replace electric meters with meters that have remote read capabilities, as the budget permits.
- Assisted customers to move electric meters from hazardous locations to safe and accessible locations.
- Continued weatherization and conservation program.
- Continued pole testing and treatment program.
- Completed new underground conduit project in Seabird Village.
- Rebuilt Bates Road overhead lines.

DEPARTMENT OBJECTIVES FOR 2023-2024

- Continue with educational programs, promoting a safe working environment.
- Edna Lane and Goss Road overhead re-build.
- Extended Town Circuit to include Jetty area and 8th Street and Franklin.
- Replace hi-voltage cabinets and wire from Harrison and 10th to 11th and Lincoln.
- Replace duct and wire on Edison and 4th to Jetty Road.

City of Bandon 2023-2024 Annual Budget

MUNICIPAL BUSINESS PLAN

STAFFING LEVELS (Full-Time Equivalents)

<u>Position Title</u>	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>
Supervisor	1.00	1.00	1.00	1.00	1.00
Lineman	3.00	3.00	4.00	4.00	4.00
Apprentice Lineman	2.00	2.00	1.00	1.00	1.00
Meter Reader	0.00	0.00	0.00	0.00	0.00
Utility Worker	1.00	0.00	0.00	0.00	1.00
Clerical Asst.*	0.50	0.50	0.50	0.50	0.50
TOTAL	7.50	6.50	6.50	6.50	7.50

* This position is 50% of a clerical support person, shared with the Public Works Department (25%), Water Treatment Plant (12.5%) and Wastewater Treatment Plant (12.5%).

INDICATORS

<u>Fiscal Year</u>	<u>17-18</u>	<u>18-19</u>	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>
No. of Customers	3,767	3,830	3,870	3,938	4,051

<u>Calendar Year</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Megawatt Hours Sold	63,185	65,185	68,771	71,009	69,686

City of Bandon 2023-2024 Annual Budget

MUNICIPAL BUSINESS PLAN

PLANNING

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION

The mission of the Department is to manage the current and long-range planning activities within the City to achieve the optimum pattern of urban development and ensure a high quality of life as defined by the community. Private and public-sector activities are guided by various plans and documents, but principally through the City's Comprehensive Plan and the Bandon Municipal Code, Titles 16 and 17. The Department provides information and assistance to the public at all levels of project planning, as well as dealing with everyday zoning and land use inquiries. Building permits are issued and building code inspections are performed by the Coos County Building Department. The Planning Department completes zoning compliance reviews and is also responsible for long-range planning, the cornerstone of the community's vision for the future. This is accomplished through the Comprehensive Plan and special area studies, and affects a wide variety of issues, particularly infrastructure and transportation planning.

The Planning Department supports the Parks and Recreation Commission, in partnership with the Public Works Department. Staff, with help and guidance from the Parks and Recreation Commission, maintain the City's Tree City USA designation by organizing Arbor Day activities, Earth Day, and SOLVE events, and other special activities supported by the Commission.

Funding

The Planning Department is funded primarily out of the General Fund. In July 2020, the Council adopted a new Planning Fee Schedule, assessing many projects at actual cost, which has increased the percentage of our budget recovered by development fees. The FY 22-23 year saw a small slowdown in income after the FY 21-22 building boom, however we anticipate steady growth to continue over the next year.

PRIOR YEAR ACCOMPLISHMENTS (FY 2022-2023):

- Continued updating Zoning Ordinance in accord with direction from Planning Commission and City Council priorities, providing greater clarity and definition. Adopted a Mobile Food Unit Ordinance, Vacation Rental Dwelling Ordinance update, and a minor code clean-up. Working towards a housing code update to make minor amendments that allow for more housing.
- Held annual City Council/Planning Commission joint strategic planning session.
- Updated fee schedule.
- Continued work on City Park Reforestation Plan. Planted 100 trees with community in November. Continued participation in the Tree City USA program. Had a mural painted in City Park to highlight Bandon's native trees.
- Received grant funding to replace playground equipment and to prepare a masterplan for City Park.
- Worked with a consultant team to update the Housing Needs Analysis and Buildable Lands Inventory sections of the City's Comprehensive Plan. Work will continue into FY 23-24.
- Began work on Transportation System Plan update, funded by the state. Hired a consultant began working on existing conditions research.

City of Bandon 2023-2024 Annual Budget

MUNICIPAL BUSINESS PLAN

- Continued work on a Coastal Public Access project funded by DLCDC. The project work has included an inventory of public access locations to coastal waters, proposals for amendments to the municipal code and comprehensive plan, and a new map.

DEPARTMENT OBJECTIVES FOR FY 2023-2024:

- Prepare and adopt annual work plan for the Planning Department.
- Continue updating and revising the City’s development regulations, as needed.
- Continue providing outstanding customer service to the development community and the general public.
- Complete the update to the Housing Needs Analysis and Buildable Lands Inventory components of the City’s Comprehensive Plan and adopt a Housing Strategy Implementation Plan to address housing needs in Bandon.
- Continue work on the Transportation System Plan update.
- Support the work of the Vegetation Management Coordinator and the Gorse Action Group in the ongoing effort to eradicate Gorse within the Bandon area.
- Hold an annual City Council/Planning Commission joint strategic planning work session.
- Continue implementation of a Geographic Information System program. Prepare an RFP to work with a consultant to implement an online GIS program to include zoning, infrastructure, and planning maps.
- Pursue appropriate grant opportunities for the department, including for a skatepark, infrastructure funding, public art opportunities, and grants related to Goal 17, as needed.
- Begin work on a grant funded Beaches and Dunes update.
- Effectively coordinate work activities with appropriate city departments.
- Engage the public in meaningful discussions regarding the future of Bandon. Conduct community outreach as needed by utilizing the Committee for Community Involvement. Partner with a consulting firm to support the work of the CCI and advance community engagement goals.
- Support on-going education and training for staff by attending conferences, webinars, and meetings.
- Update website to increase transparency, make public documents more accessible, and encourage more public involvement.

STAFFING LEVELS (Full-Time Equivalent)

<u>Position Title</u>	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>
Planning Director	1	.5	0	0	0
Planning Manager	0	0	1	1	1
Sr. City Planner	1	1	0	0	0
City Planner II	0	1	1	0	0
City Planner I	1	1	0	1	1
Code Compliance Officer	0.5	0	0	0	0

City of Bandon 2023-2024 Annual Budget

MUNICIPAL BUSINESS PLAN

Vegetation Mgmt. Coordinator	0	.5	.5	.5	.5
Planning Assistant	0	0	1	0	0
TOTAL	3.5	3.5	3.5	2.5	2.5

City of Bandon 2023-2024 Annual Budget

MUNICIPAL BUSINESS PLAN

LIBRARY

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION

The purpose of the Bandon Public Library is to obtain, organize and make conveniently available a wide range of informational, educational and recreational materials and programs. Library services provided include physical and digital circulated items, computers for public use, and internet access; as well as a broad range of programs for all ages.

The Bandon Public Library is a member of the Coos County Library Service District, which receives its funding through a dedicated tax base. The library is also a member of the broader Coastline Library Network, who work together to share a catalog, materials, and patrons throughout the South Coast.

Funding

The library is operated primarily out of the library fund, which receives most of its revenues from the Coos County Library Service District. Additional funds for programs, materials, and special projects are supplied by the Bandon Library Friends and Foundation.

PRIOR YEAR ACCOMPLISHMENTS 2022-2023

- Increased library programming.
- Self-checkout project completed.
- Increased collaborations with community partners.

DEPARTMENT OBJECTIVES FOR 2023-2024

- Continue to increase library programming.
- Continue to increase collaborations with community partners.
- Focus on staff training.
- Create a three-year Strategic Plan

STAFFING LEVELS (Full-Time Equivalent)

Fiscal Year	18-19	19-20	20-21	21-22	22-23	23-24
Director	1	1	1	1	1	1
Assistant Director	1	1	1	0	1	1
Programs Librarian	0.5	0.5	0	0	0	0
Library Assistants	2.5	2.5	3.5	3.25	3	3
Circulation/Cataloger	1	1	.5	0	0	0
Total	6.0	6.0	6	4.25	5.0	5.0

City of Bandon 2023-2024 Annual Budget

MUNICIPAL BUSINESS PLAN

INDICATORS

Each year the library submits a statistical report to the Oregon State Library. Some of the most commonly used indicators of library service, in addition to staffing levels are

<u>Fiscal Year</u>	<u>17-18</u>	<u>18-19</u>	<u>19-20*</u>	<u>20-21*</u>	<u>21-22*</u>
Circulation	116,371	124,026	111,407	16,612	77,094
Library Visits	131,277	168,464	97,531	3,489	15,866
Programs	385	352	151	4	36
Total Items	64,196	63,824	60,061	65,490	52,653
Total e-Items	72,490	77,337	102,454	120,607	109,365

*The COVID-19 pandemic and closures impacted the Library's visitors, circulation and programs.

City of Bandon 2023-2024 Annual Budget

MUNICIPAL BUSINESS PLAN

COMMUNITY CENTER (Barn)

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION

The purpose of “The Barn” is to provide a facility for community meetings, gatherings and special events at a reasonable cost to Bandon City Residents. The facilities also provide a venue for visiting conferences and other for-profit activities, as the calendar permits.

The Barn is also home to the Bandon Senior Center, Dial-a-Ride and hosts the Bandon “EATS” program, which provides a hot meal to participants every Tuesday evening.

The Barn includes a large meeting room than can be divided into four smaller meeting areas, a large commercial kitchen, large dining room, senior center room, a bridal room, restrooms and generous circulation areas.

The configuration allows for simultaneous use for several different functions.

Funding

The Community Center (Barn) is operated primarily out of the General Fund, which receives most of its revenues from property taxes, utility taxes, transient occupancy taxes, and utility in-lieu taxes. User fees make up a small portion of the operating budget.

PRIOR YEAR ACCOMPLISHMENTS 2022-2023

- Increased marketing efforts to bring more use, meetings, weddings, and events.
- Revised fee schedule.
- Continued to update the web page and improve on-line application process.

DEPARTMENT OBJECTIVES FOR 2023-2024

- Increase marketing efforts to bring more use, conventions, meetings, weddings, etc.
- Continue to improve web pages, information and on-line application process.

STAFFING LEVELS

The Barn is managed by one contract employee. Maintenance support is provided by the Public Works department.

City of Bandon 2023-2024 Annual Budget

MUNICIPAL BUSINESS PLAN

SPRAGUE THEATER

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION

The primary purpose of Sprague Theater is to provide a venue for community theatrical productions, concerts, visiting performances, and other cultural performances. The theater also provides a more formal space for stand-alone meetings or for use in combination with the Barn's convention facilities. Construction of the facility was initiated and brought to fruition by the Bandon Lions Club, who remain staunch supporters of the facility today. The facility was eventually donated to the City of Bandon.

The Sprague Theater is home to several community-based organizations who collectively comprise the Bandon Arts Council. These organizations include Bandon Showcase, the Bandon Playhouse, Marlo Dance Studio and New Artist Productions. It is also used by other community organizations, such as the Bandon School District as a venue for special performances and activities.

Funding

The Sprague Theater is operated primarily out of the General Fund, which receives most of its revenues from property taxes, utility taxes, transient occupancy taxes, and utility in-lieu taxes. User fees account for a small portion of the operating cost. Donations and other supplemental funding is received periodically that support operations.

PRIOR YEAR ACCOMPLISHMENTS 2022-2023

- Returned to more regular operations after the COVID shutdown.
- Hosted concerts and other professional events, free community events, and functions for local school districts.

DEPARTMENT OBJECTIVES FOR 2023-2024

- Traditional activities and events will continue to be supported and encouraged.
- Continue to coordinate with community organizations involved with performing arts.
- Increase outreach and marketing efforts to encourage usage, increase the number of cultural experiences available to local residents, and to fill open dates on the events calendar.

STAFFING LEVELS

The Theater is managed by one contract employee. Maintenance support is provided by the Public Works Department.

CAPITAL IMPROVEMENT PROGRAM

CHAPTER 4

OVERVIEW	Page 135
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This section contains an outline of all major capital projects planned for fiscal year 2023-2024. Those projects which are contained in the Capital Improvement Plan are designated with “CIP” in the budget document pages.

City of Bandon 2023-2024 Annual Budget

CAPITAL IMPROVEMENT PROGRAM

OVERVIEW

FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM

It is the practice of the City of Bandon to develop, maintain and revise when necessary, a continuing Capital Improvement Program (CIP). This CIP covers a five-year planning horizon and identifies facility and infrastructure projects and major equipment and vehicle purchases that the City will undertake during this timeframe. Funding sources are also identified, where known.

BUDGET HIGHLIGHTS

Notable projects include

- **New Ferry Creek Bridge** – This project will include the design, development and construction of a new bridge to replace the existing Ferry Creek Bridge, which is no longer capable of sustaining its design capacity. This project has been approved for approximately 90% funding through the Oregon Department of Transportation. The City will be responsible for a 10% match and any work that may be accomplished outside the funded scope of the project. Design engineering is scheduled for 2018 and construction is expected to begin in late 2019 or early 2021.
- **Jetty Park and Jetty Park Trail** – Projects are planned to improve the connection between Old Town and the Jetty Park. These projects would improve parking and drainage within the Park and construct a formal walking/biking path between Old Town and the Jetty Park area.

The Capital Improvement Program is intended to be a working document and therefore is subject to periodic revision, as City priorities may change and identified funding sources may become available earlier, later or become unavailable.

City of Bandon 2023-2024 Annual Budget

CAPITAL IMPROVEMENT PROGRAM

FUND	FUND NAME	AVAILABLE RESOURCES	PROPOSED PROJECTS	PROJECT COST	ACCOUNT NO	
100	General Fund	323,304	SIDE-ARM MOWER	248,304	100-70-750	
			CITY PARK PLAYGROUND	75,000	100-72-750	
				<u>323,304</u>		
710	Streets SDC Reimbursement Fund	10,000	CIP - SDC MANUAL UPDATE	<u>10,000</u>	710-50-756	
				<u>10,000</u>		
711	Streets SDC Improvement Fund	10,000	CIP - SDC MANUAL UPDATE	<u>10,000</u>	711-50-756	
				<u>10,000</u>		
720	Water SDC Reimbursement Fund	10,000	CIP - SDC MANUAL UPDATE	<u>10,000</u>	720-50-756	
				<u>10,000</u>		
721	Water SDC Improvement Fund	510,000	CIP - SDC MANUAL UPDATE	10,000	721-50-756	
			CIP - 1MG TANK REHABILITATION	250,000	721-50-757	
			CIP - 2MG TANK REHABILITATION	250,000	721-50-758	
				<u>510,000</u>		
730	Sewer SDC Reimbursement Fund	10,000	CIP - SDC MANUAL UPDATE	<u>10,000</u>	730-50-756	
				<u>10,000</u>		
731	Sewer SDC Improvement Fund	10,000	CIP - SDC MANUAL UPDATE	<u>10,000</u>	731-50-756	
				<u>10,000</u>		
910	Electric Fund	100,000	CIP - SHOP SITE PREPARATION	100,000	910-84-762	
			200,000	CIP - UNDERGROUNDING PROJECTS	200,000	910-84-779
			100,000	CIP - STREET LIGHTING	100,000	910-84-784
			100,000	SERVICE TRUCK	100,000	910-84-786
			150,000	MATERIAL TRUCK	150,000	910-84-787
			<u>650,000</u>			
941	Water Plant Improvement Fund	502,815	CIP - MASTER PLN / FAC IMP PLN	<u>10,000</u>	941-84-754	
				<u>10,000</u>		
942	Water Plant Improvements Fund	922,716	CLARIFIER 2	<u>912,716</u>	942-84-751	
				<u>912,716</u>		
952	Wastewater Plant Imp Fund	600,000	CIP - HEADWORKS	600,000	952-84-751	
			1,985,000	CIP - FILLMORE AVE PUMP STA	1,985,000	952-84-752
			100,000	CIP - PLANT UV IMPROVEMENTS	100,000	952-84-753
			936,152	CIP - I&I STUDY PROJ. 4, 5, 9, 11	936,152	952-84-754
			<u>3,621,152</u>			
TOTAL CITY CAPITAL IMPROVEMENT				<u><u>6,077,172</u></u>		

URBAN RENEWAL AGENCY BUDGET

CHAPTER 5

BUDGET MESSAGE	Page 138
MAPS	Page 140
DISTRICT 1	Page 142
DISTRICT 2	Page 144

City of Bandon 2023-2024 Annual Budget

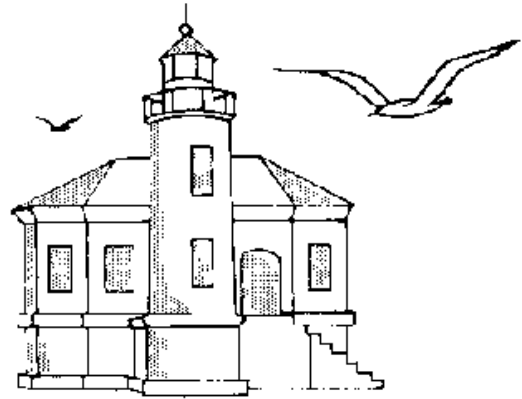
URBAN RENEWAL AGENCY DISTRICT #1 AND #2

DATE April 24, 2023

TO Urban Renewal Agency
Budget Committee

FROM Dan Chandler,
Urban Renewal District Manager
and Budget Officer

SUBJECT Fiscal Year 2023-2024
Urban Renewal Budget Message



The City of Bandon has two Urban Renewal Areas. Area 1 was established in 1987 and encompasses Old Town, the Woolen Mill area and the South Jetty. Area 2 was established in 1990 and encompasses City Park, the surrounding residential neighborhoods, and 11th Street. The combined total proposed Fiscal Year (FY) 2023-24 Urban Renewal budget for Area 1 and Area 2 is \$1,900,216.

If time and resources allow, we intend to commence updates to both urban renewal plans over the next two fiscal years.

URBAN RENEWAL AREA 1

The total proposed budget for Area 1 is \$922,200, which is \$336,510 less than the previous fiscal year budget of \$1,258,710. Projects accounting for the differences includes the beginning of the endcaps for the South Jetty Park trail.

As required by Measure 50 implementation regulations, a Substantial Amendment was made to the Urban Renewal Plan in 1998. That amendment set the maximum amount of indebtedness at \$5,375,225 for Area 1. In 2012, another Substantial Amendment was prepared and approved for the Area 1 Plan, which added projects and increased the maximum amount of indebtedness to \$12,003,980. The increase did not raise property tax rates but was accomplished by extending the time Area 1 will continue to collect revenues from the overlapping taxing districts by 12 years, from 2021 to 2033.

The proposed budget includes proposed Materials and Services expenditures of \$154,150 and includes Legal, Consulting, Audit, Accounting, Administrative, and Planning Services costs. The Capital portion of the budget is \$365,359, which includes \$70,000 for the Façade/Sign Loan Program and \$295,359 for other Capital projects.

The total Debt Service budget is \$402,691, including \$202,691 for debt service principal and interest payments, and \$200,000 for Bond Reserve (additional principal and interest), which serves as a reserve for subsequent fiscal years.

City of Bandon 2023-2024 Annual Budget

URBAN RENEWAL AGENCY DISTRICT #1 AND #2

URBAN RENEWAL AREA 2

The total proposed budget for Area 2 is \$978,016, which is \$111,660 lower than the previous fiscal year budget of \$1,089,676.

As required by Measure 50 implementing regulations, a Substantial Amendment was made in 1998 to the Urban Renewal Plan. That amendment set the maximum amount of indebtedness at \$7,314,821 for Area 2. In 2012, a Minor Amendment was approved for the Area 2 Plan, which added eligible projects, but as a “minor amendment” did not increase the maximum amount of indebtedness beyond \$7,314,821.

The proposed budget includes Materials and Services expenditures of \$87,622 and includes Consulting, Audit, Accounting, Administrative and Planning Services, and other Miscellaneous expenditures.

The Capital portion of the proposed budget is \$890,394 which is intended to address Capital projects within the UR District.

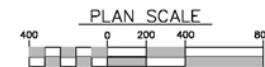
The UR District has no Debt Service payments scheduled for FY 2023-24 as the final bond payment was made in FY 2022-23.

City of Bandon 2021-2022 Annual Budget

URBAN RENEWAL AGENCY DISTRICT MAPS

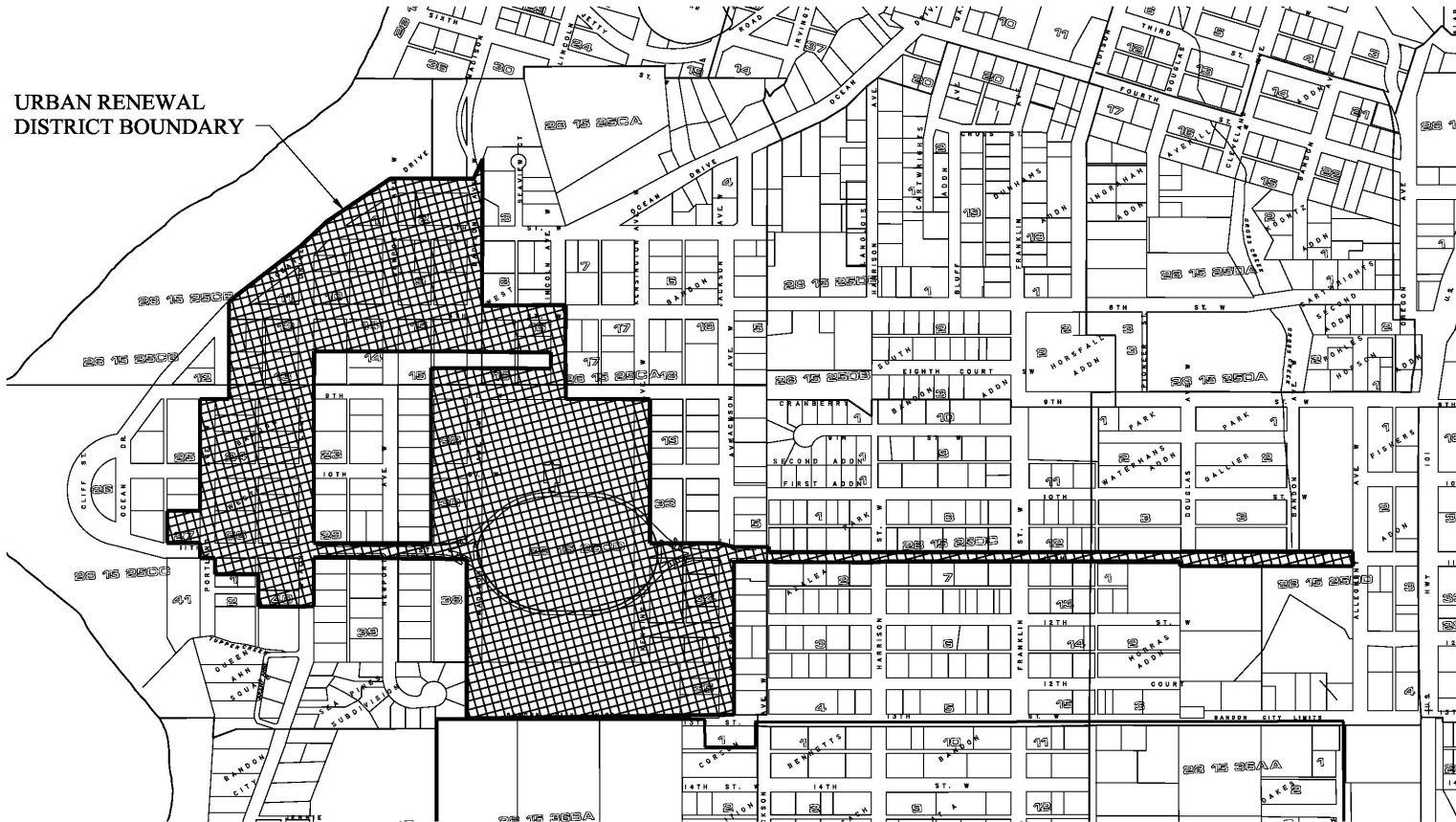


**URBAN RENEWAL
DISTRICT NO. 1**



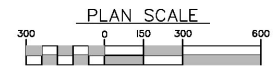
City of Bandon 2021-2022 Annual Budget

URBAN RENEWAL AGENCY DISTRICT MAPS



URBAN RENEWAL
DISTRICT BOUNDARY

**URBAN RENEWAL
DISTRICT NO. 2**



City of Bandon 2023-2024 Annual Budget

URBAN RENEWAL AGENCY DISTRICT #1

REVENUES AND OTHER RESOURCES

DETAIL

URBAN RENEWAL DIST #1 (560)

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
TAXES							
TAXES - CURRENT PROPERTY TAXES	560-401-00	336,254	366,143	365,140	368,791		
TAXES - PRIOR PROPERTY TAXES	560-402-00	24,706	19,936	20,285	14,000		
TOTAL TAXES		360,960	386,079	385,425	382,791	0	0
INTERGOVERNMENTAL							
IN LIEU OF TAX-OTHER	560-439-05	5,789	0	12,602	12,602		
TOTAL INTERGOVERNMENTAL		5,789	0	12,602	12,602	0	0
MISCELLANEOUS							
MISC - INTEREST INCOME	560-450-00	8,890	6,580	3,500	5,850		
OTHER	560-489-00	0	888	0	0		
OTHER REVENUE	560-461-09	0	0	0	250		
TOTAL MISCELLANEOUS		8,890	7,468	3,500	6,100	0	0
TOTAL OTHER RESOURCES		375,639	393,547	401,527	401,493	0	0
FUND BALANCE							
BEGINNING BALANCE	560-400-00	1,325,102	1,472,882	857,183	520,707		
TOTAL FUND BALANCE		1,325,102	1,472,882	857,183	520,707	0	0
GRAND TOTAL URBAN RENEWAL DIST #1 (560)		1,700,741	1,866,429	1,258,710	922,200	0	0

City of Bandon 2023-2024 Annual Budget

URBAN RENEWAL AGENCY DISTRICT #1

EXPENDITURE DETAIL

URBAN RENEWAL DIST #1 (560)

EXPENDITURES	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
MATERIALS AND SERVICES:							
LEGAL COST	560-50-628	0	1,055	5,000	5,000		
CONSULTING SERVICES	560-50-660	10	34,579	30,000	55,000		
AUDIT SERVICES	560-50-662	5,000	5,000	9,338	9,500		
ACCOUNTING SERVICES	560-50-663	5,000	10,000	11,500	12,300		
ADMINISTRATIVE SERVICES	560-50-664	10,000	30,000	34,500	35,850		
PLANNING SERVICE FEE	560-50-665	0	8,000	8,000	8,250		
PUBLIC WORKS SERVICE FEE	560-50-667	0	8,000	8,000	8,250		
OTHER	560-50-749	0	32,030	20,000	20,000		
MATERIALS AND SERVICES		20,010	128,665	126,338	154,150	0	0
CAPITAL OUTLAY:							
CIP - WORKFORCE HOUSING PROJ	560-50-852	0	0	0	0		
FACADE/SIGN LOAN/GRANT	560-50-856	1,041	7,590	70,000	70,000		
URBAN RENEWAL CAP PROJECTS	560-50-877	829	544,661	49,257	295,359		
SOUTH JETTY TRAIL - EDISON E.C	560-50-879	625	2,900	275,000	0		
SOUTH JETTY TRAIL - JETTY E.C.	560-50-880	8,142	3,476	150,000	0		
11TH STREET DRAINAGE IMPROV	560-50-881	0	0	0	0		
MASONIC LODGE GRANT MATCH	560-50-882	2,269	57,731	0	0		
TOTAL CAPITAL OUTLAY 560 URA 1		12,906	616,357	544,257	365,359	0	0
DEBT SERVICE:							
2012 GO BOND INTEREST	560-50-890	0	46,531	0	38,681		
2012 GO BOND PRINCIPAL	560-50-891	0	100,000	0	110,000		
BOND RESERVE (1 YR PMT)	560-50-892	0	0	200,000	200,000		
LOAN INTEREST	560-50-895	70,036	19,300	60,264	23,180		
LOAN PRINCIPAL	560-50-896	124,906	30,112	135,329	30,830		
TOTAL DEBT SERVICE		194,942	195,943	395,593	402,691	0	0
CONTINGENCIES & RESERVES:							
CONTINGENCY	560-50-980	0	0	0	0		
TOTAL CONTINGENCIES & RESERVES		0	0	0	0	0	0
TOTAL EXPENDITURES		227,858	940,965	1,066,188	922,200	0	0
FUND BALANCE							
ENDING FUND BALANCE	560-50-999	1,472,883	0	192,522	0		
TOTAL FUND BALANCE		1,472,883	0	192,522	0	0	0
GRAND TOTAL URBAN RENEWAL DIST #1 (560)		1,700,741	940,965	1,258,710	922,200	0	0

City of Bandon 2023-2024 Annual Budget

URBAN RENEWAL AGENCY DISTRICT #2

REVENUES AND OTHER RESOURCES

DETAIL

URBAN RENEWAL DIST #2 (570)

	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
TAXES							
TAXES - CURRENT PROPERTY TAXES	570-401-00	162,531	175,824	173,844	175,582		
TAXES - PRIOR PROPERTY TAXES	570-402-00	11,944	9,643	9,812	6,420		
TOTAL TAXES		174,475	185,467	183,656	182,002	0	0
INTERGOVERNMENTAL							
IN LIEU OF TAX-OTHER	570-439-05	855	0	2,139	166		
TOTAL INTERGOVERNMENTAL		855	0	2,139	166	0	0
MISCELLANEOUS							
MISC - INTEREST INCOME	570-450-00	6,287	5,084	4,515	6,940		
TOTAL MISCELLANEOUS		6,287	5,084	4,515	6,940	0	0
TOTAL OTHER RESOURCES		181,617	190,551	190,310	189,108	0	0
FUND BALANCE							
BEGINNING BALANCE	570-400-00	737,489	858,665	899,366	788,908		
TOTAL FUND BALANCE		737,489	858,665	899,366	788,908	0	0
GRAND TOTAL URBAN RENEWAL DIST #2 (570)		919,106	1,049,216	1,089,676	978,016	0	0

City of Bandon 2023-2024 Annual Budget

URBAN RENEWAL AGENCY DISTRICT #2

EXPENDITURE DETAIL

URBAN RENEWAL DIST #2 (570)

EXPENDITURES	ACCOUNT NO	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
MATERIALS AND SERVICES:							
CONSULTING SERVICES	570-50-660	0	2,560	15,000	35,000		
AUDIT SERVICES	570-50-662	2,000	2,500	4,662	4,662		
ACCOUNTING SERVICES	570-50-663	2,000	10,000	11,470	12,760		
ADMINISTRATIVE SERVICES	570-50-664	2,460	18,000	20,730	21,200		
PLANNING SERVICE FEE	570-50-665	0	7,000	7,000	7,000		
PUBLIC WORKS SERVICE FEE	570-50-667	0	7,000	7,000	7,000		
OTHER	570-50-749	69	0	0	0		
MATERIALS AND SERVICES		6,529	47,060	65,862	87,622	0	0
CAPITAL OUTLAY:							
CIP - BALLFIELD IMPROVEMENTS	570-50-786	21,564	0	0	0		
MISCELLANEOUS CAPITAL PROJECTS	570-50-874	3,522	0	1,009,403	890,394		
TOTAL CAPITAL OUTLAY		25,086	0	1,009,403	890,394	0	0
DEBT SERVICE:							
BOND RESERVE (1 YR PMT)	570-50-892	0	0	0	0		
LOAN INTEREST	570-50-895	2,032	1,035	210	0		
LOAN PRINCIPAL	570-50-896	26,794	27,790	14,201	0		
TOTAL DEBT SERVICE		28,826	28,826	14,411	0	0	0
CONTINGENCIES & RESERVES:							
CONTINGENCY	570-50-980	0	0	0	0		
TOTAL CONTINGENCIES & RESERVES		0	0	0	0	0	0
TOTAL EXPENDITURES		60,441	75,886	1,089,676	978,016	0	0
FUND BALANCE							
ENDING FUND BALANCE	570-50-999	858,665	0	0	0		
TOTAL FUND BALANCE		858,665	0	0	0	0	0
GRAND TOTAL URBAN RENEWAL DIST #2 (570)		919,106	75,886	1,089,676	978,016	0	0