



City of Yachats

Budget Message

2018-2019

Budget Committee Members:

Thank you for taking the time to participate in the annual Budget review process in our City of Yachats. We are pleased to present the proposed City of Yachats ("City") annual budget for the fiscal year beginning July 1, 2018 and ending June 30, 2019 ("FY19").

This document is a proposed plan and is intended to be used as an instrument for managing many functions of the City in the coming year. The budget offers a way of outlining the programs and services provided by the City, authorizes the City to spend money and limits how much money can be spent.

Preparing a budget allows a local government to look at its needs in light of the money available to meet those needs. The Council, Commissions, and staff will use this budget throughout the year in the everyday operations of the City. The information contained in this document will also assist staff when planning.

This Budget contains all the requests submitted by the various City Commissions and Committees, outside agencies, and local organizations.

Overall Financial Condition:

The current financial condition of Yachats is good. The number of visitors to our City has continued to increase, contributing significantly to the City's Budget. Looking at the General Fund's main sources of revenue, the impact of the Transient Rental tax collections is evident:

General Fund Revenue Sources (Amounts are Approximate from the FY18 Budget)

1. Vacation Rental Tax – \$850,000
2. Franchise Taxes from PUD, Dahl, Pioneer - \$77,000
3. Business and Vacation Rental Business License Fees - \$50,000
4. Property Taxes - \$40,000
5. Alcohol, Tobacco and Marijuana Taxes from the State - \$21,000
6. All other types of income in the City totals \$6,000

The proposed FY19 Budget also provides the opportunity to meet various needs of the community by supporting programs of other agencies. Programs run by the Youth and Families Activities Program, The Children's Advocacy Center, Cape Perpetua Foundation, Mid-Coast

Water Partnership, Yachats Area Chamber of Commerce and Visitors Center, Lincoln County Pollinator Restoration Project, The Retired and Senior Volunteer Program of Lincoln County, Meals on Wheels, and SOLVE.

As per the Intergovernmental Agreement (“IGA”) with the City of Yachats, the City of Yachats staff administers the Urban Renewal Agency (“URA”). The URA reimburses the City. As per the plan, 5% of the funds raised by tax increment revenue may be used for general administration and 95% for the projects listed.

Current items of note:

Construction of the South Water Storage Reservoir is ongoing and is scheduled to be completed later this calendar year. While there have been unanticipated changes to the original scope of work, we are diligent at reducing the amount of financial impact to the City. The payments for the Infrastructure Finance Authority (“IFA”) loan that we received for this project will be paid from the funds raised by the URA. The addition of the sanitary sewer line will be paid from our systems development charges, negating the need for an additional loan.

Ocean View & Marine Drive is currently in the transfer process from Lincoln County to the City of Yachats as agreed in the September, 2001 settlement agreement. While Lincoln County will bear most of the costs associated with the transfer (paving, striping, barriers, etc.) there are funds allocated in the capital reserve fund for potential development of the 804 trail South from Marine Drive to Highway 101.

The Little Log Church and Museum will require significant repair/restoration to address the rotting logs and prevent further damage to the structure of the building. Funding has been allocated in the capital reserves to prepare for this expense.

The Library has been allocated capital reserves for the anticipated expansion and remodel. Additionally, the Library’s operating budget has been increased to reflect needed building maintenance.

The Commons has, and will continue to undergo, significant repair/maintenance upgrades such as the replacement of the roof, the flooring in the multi-purpose room (current flooring is splitting and cannot be repaired), and other needed repairs to keep the Community Center in good operational order.

Additionally, you will see maintenance lines increased throughout the budget. We have been observing that many of our City facilities have experienced the impact of deferred maintenance. Therefore, we have increased those line items to address issues before they become larger impacts on the City’s budget. This includes the City’s IT software and hardware. We are working closely with the Council of Governments to bring our systems up to modern day standards and stabilize our costs in this area. We are also focusing on professional development

of our team and ensuring that staffing is at appropriate levels. We are implementing professional development goals and educational opportunities so that our team has the most recent developments, knowledge, resource sharing opportunities, and ability to learn skills to improve our service delivery to the City of Yachats. You will note employment positions to address needs such as code enforcement, grease trap inspections, general maintenance of city buildings, writing & administration of grants, IT support, public information requests, reports and support for the office.

Thank you for your time and commitment to this vital process for the City of Yachats. We look forward to discussing this proposed budget with you.

Sincerely,

A handwritten signature in black ink, appearing to read 'Shannon', with a long horizontal flourish extending to the right.

Shannon Beaucaire
City Manager

Fund 100 - General Fund Budget 2018-2019
Non-Departmental - Revenue - Department 100

Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	YTD 2017-2018	Account # New Chaves System	Account Name New Chaves System	2017-2018 Approved Budget	2018-2019 Proposed Budget	2018-2019 Approved Budget	2017-2018 Adopted Budget	Comments
76,446	138,948	412,534	534,181	3-30-0101	Beginning Fund Balance	260,000	400,000			
13	5	12,501		3-30-1500	Interest Earned	0				
28,878	37,483	41,171	52,524	3-30-4110	Property Taxes - Current Year	38,000	50,000			Nov; Feb; May
6,964	1,732	2,106	1,210	3-30-4120	Property Taxes - Prior Years	2,000	1,000			
10,861	11,573	10,499	10,333	3-30-4210	Business Licenses	11,500	11,000			
13,437	13,455	14,700	38,804	3-30-4211	Vacation Rental Licenses/Fees	14,000	38,000			
15,529	17,080	18,890	14,775	3-30-4221	Cable TV Franchise Tax	19,000	19,000			Quarterly
4,586	4,340	4,416	4,179	3-30-4222	Telephone Franchise Tax	4,500	4,000			Annually
7,756	8,734	10,251	14,788	3-30-4223	Disposal Franchise Tax	10,500	11,000			Annually
35,772	39,579	45,592	39,037	3-30-4224	Electric Franchise Tax	44,000	44,000			Monthly
1,996	1,766	2,716	2,900	3-30-4230	Permits & Filing Fees	2,000	2,000			
0	0	1,696	0	3-30-4235	Fines or Liens	0				
564,993	765,901	931,879	1,034,612	3-30-4240	Transient Room Tax	850,000	950,000			Trickles in
5,894	6,151	5,375	23,350	3-30-4490	Other Local Sources	3,000	3,000			
961	883	987	603	3-30-4610	Cigarette Tax	1,000	1,000			Monthly
9,405	11,326	10,162	9,655	3-30-4620	Liquor Tax	10,000	10,000			
					Marijuana Tax		1,200			
10,744	10,056	17,138	7,668	3-30-4630	State Revenue Share	10,000	8,000			Aug; Nov; Feb
2,700	4,850	176	5,953	3-30-4690	Other State Sources	0				
2,850	10,000	0	0	3-30-4810	Admin Reimbursement - URD	0	13,000			900-100
10,820	14,195	3,143	20	3-30-4852	Earnings from Temporary Investments	1,000				
734,159	959,108	1,133,399	1,260,412		Total Revenue	1,280,500	1,566,200	0	0	
56,631	64,242	79,777	16,600	5-60-7121	Interfund Transfer - Street Operations	16,600	35,000			600-121
			105,900	5-60-7121	Interfund Transfer - Street Projects	105,900				150-121
18,145	17,168	54,248	20,750	5-60-7122	Interfund Transfer - Library Operations	20,750	23,290			240-122
				5-60-7122	Interfund Transfer - Library Projects	0	42,500			150-122
2,417	1,892	2,288	2,600	5-60-7123	Interfund Transfer - Museum Operations	2,600	3,225			240-123
			35,000	5-60-7123	Interfund Transfer - Museum Projects	35,000	0			150-123
67,018	113,551	125,437	71,500	5-60-7124	Interfund Transfer - Commons	71,500	93,000			240-124
				5-60-7124	Interfund Transfer - Commons Projects	0				
			6,600	5-60-7125	Interfund Transfer - Parks & Trails Operations	6,600	9,125			240-125
153,187	190,900	296,833	331,000	5-60-7125	Interfund Transfer - Visitor Amenities	331,000	369,000			120-100
55,460	10,725	23,232		5-60-7126	Interfund Transfer - Capital Reserve					
0	0			5-60-7130	Interfund Transfer - Pers Xtra Reserve					
10,800	10,000	0		5-60-7172	Interfund Transfer - Sewer Debt Fund					
				5-60-7172	Interfund Transfer - GO Bond Debt Reserve					
23,878	77,535	30,200	12,800	5-60-7174	Interfund Transfer - Storm Drains	12,800	37,000			630-100
			31,000		Interfund Transfer - City Hall Projects	31,000	40,000			150-101
387,536	486,013	612,015	633,750		Total Interfund Transfers	633,750	652,140	0	0	
346,623	473,095	521,384	626,662		Available for Department Expenses	646,750	914,060	0	0	
(283,834)	(350,620)	(397,512)	(309,688)		Department 101 - City Hall	(352,300)	(435,000)			
0	0	0	(7,438)		Department 102 - 501 Building	(12,500)	(26,200)			
0	0	0	31,030		Department 107 - Amenities/Marketing	0	0			
(283,834)	(350,620)	(397,512)	(286,096)		Total Department Expenses	(364,800)	(461,200)	0	0	
139,235	261,423	536,406	874,746		Ending Fund Balance	281,950	452,860	0	0	

Fund 100 - General Fund 2018-2019 Fiscal Budget
City Hall - Department 101

Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	YTD 2017-2018	Account # Jew Chaves System	Account Name New Chaves System	2017-2018 Approved Budget	2018-2019 Proposed Budget	2018-2019 Approved Budget	2018-2019 Adopted Budget
95,173	118,144	174,690	86,132	5-10-5160	Allocated Wages, Benefits & PR T	103,000	115,000		
6,728	8,244	3,275	3,557	5-20-5209	Emergency Prep & Public Safety	5,000	5,000		
3,840	3,781	5,607	5,044	5-20-5210	Dues/Memberships/Fees	5,000	9,000		
34,500	49,267	22,243	29,806	5-20-5212	Code Enforcement	40,000	80,000		
275	850	1,553	325	5-20-5213	Education - Council & Commission	1,000	2,000		
4,471	6,724	5,408	6,272	5-20-5222	Insurance	6,000	8,000		
1,430	967	9,095	10,303	5-20-5240	Office Materials & Supplies	10,000	10,000		
1,865	2,098	2,605	2,528	5-20-5251	Office Phone/Cell/DSL	2,000	3,000		
1,504	4,128	5,156	1,924	5-20-5252	Office Utilities	4,000	3,000		
		0	60	5-20-5253	Postage		200		
408	1,000	665	875	5-20-5255	Education & Training	1,000	5,000		
		0	2,111	5-20-5259	IT Vendor Support	7,500	10,000		
14,229	15,919	60,910	28,407	5-20-5260	Professional Services	20,000	30,000		
3,839	4,195	4,303	4,000	5-20-5261	Auditor	4,000	4,000		
34,720	37,836	0	32,090	5-20-5264	City Planner	45,000	40,000		
4,559	5,446	3,292	3,638	5-20-5270	Travel	3,000	7,000		
1,863	1,904	0	1,605	5-20-5311	Equipment Rental	2,000	2,000		
	900	7,140	7,004	5-20-5320	Yard Debris Dumpster	7,000	7,000		
390	394	8,726	5,585	5-20-5330	Building or Land Maintenance	5,000	5,000		
	0	0	1,535	5-20-5335	Custodial Support/Supplies	2,000	2,000		moved to streets
10,518	12,843	10,841	13,549	5-20-5411	Street Lighting	11,000			
1,430	1,238	748	2,655	5-20-5422	Legal Notices	1,000	1,000		
34,525	39,975	41,050	39,400	5-20-5439	Miscellaneous Public Services	40,000	39,000		special payments
5,166	10,215	6,220	2,717	5-20-5440	Office Expense - Other	6,000	6,000		
17,800	17,800	17,800	17,800	5-20-5445	Rent Allocation - Buildings	17,800	17,800		
2,473	2,372	1,348		5-20-5470	Equipment Repair/Maintenance	1,000	3,000		
315	2,116	4,838	764	5-20-5490	Marerials & Services - Other	3,000	3,000		
186,848	230,211	222,822	223,556		Total Materials & Services	249,300	302,000	0	0
1,814	2,264	0	0	5-40-5641	Capital Outlay - Equipment	0	0	0	0
0				5-50-5800	Contingencies	18,000	18,000	0	0
(283,834)	(350,620)	(397,512)	(309,688)		Net Department Revenue (Expens	(370,300)	(435,000)	0	0

Fund 100 - General Fund 2018-2019 Fiscal Budget
501 Building Dept 102

Final 2014-2015	Final 2015-2016	Final 2016-2017	YTD 2017-2018	Account # New Chaves System	Account Name New Chaves System	2017-2018 Approved Budget	2018-2019 Proposed Budget	2018-2019 Approved Budget	2018-2019 Adopted Budget
				5-10-5160	Allocated Wages, Benefits & PR Taxes	0	11,700		
			2,277	5-20-5222	Insurance	2,000	2,500		
				5-20-5240	Office Materials & Supplies				
				5-20-5251	Office Phone/Cell/DSL				
			2,637	5-20-5252	Office Utilities	3,000	3,000		
			2,524	5-20-5330	Building or Land Maintenance	7,500	8,000		
				5-20-5335	Custodial Support/Supplies		1,000		
0	0	0	7,438		Total Materials & Services		14,500	0	0
				5-40-5641	Capital Outlay - Equipment		0	0	0
				5-50-5800	Contingencies		0	0	0
			(7,438)		Net Department Revenue (Expense)		(26,200)	0	0

Fund 100 - General Fund 2018-2019 Fiscal Budget
Department 107 Marketing/Amenities

Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	YTD 2017-2018	Account # New Chaves Syster	Account Name New Chaves System	2017-2018 Approved Budget	2018-2019 Proposed Budget	2018-2019 Approved Budget	2018-2019 Adopted Budget
96,606	348,501		120,000		OP Transfer - Marketing/Amenities	120,000	138,000		
96,606	300,294	0	120,000		Total Revenue	120,000	138,000	0	0
800	800	800		5-10-5160	Allocated Labor		6,500		
65,819	64,765	67,217	64,765	5-20-5202	Visitor Center Operations	65,000	65,000		
2,000	1,500	750	10,750	5-20-5214	Marketing Grants; Programs; Events	10,000	5,000		
14,843	12,213	12,746	7,280	5-20-5220	Marketing and Website	15,000	20,250		
8,841	12,420	8,939		5-20-5224	Trails	0			
		19,389		5-20-5260	Professional Services	20,000	20,000		
1,750	1,750	1,750	2,000	5-20-5320	Fireworks	2,000	2,000		
					City Beautification		9,250		
1,871	2,459	9,340	4,176	520-5490	Materials & Services - Other	8,000	5,000		
					Cape Perpetua Support		5,000		
95,124	95,107	120,131	88,970		Total Materials & Services	120,000	131,500	0	0
682	204,387	0	0	5-40-7922	Visitor Amenities Capital Outlay	0	0	0	0
0	0	(120,931)	31,030		Net Department Revenue (Expense)	0	0	0	0

City of Yachats Visitor Center

Oregon Coast Magazine & Mile-by-Mile Guide:	\$3,625.00
Oregon Coast Visitors Association Official Travel Guide:	\$3,650.00
Travel Oregon:	\$1,250.00
Willamette Living (+ Portland Monthly & Salem editions):	2,325.00
Design:	\$1,000.00
Public Radio Ads Packages:	\$3,000.00
Social Media:	\$3,600.00
Social Media Contest Software:	\$400.00
Photography and Videography:	\$1,400.00

TOTAL

Proposed Annual Advertising Budget 2018-2019

\$3,625.00
\$3,650.00
\$1,250.00
2,325.00
\$1,000.00
\$3,000.00
\$3,600.00
\$400.00
\$1,400.00

\$20,250.00

Fund 120 - Visitor Amenities Fund 2018-2019 Fiscal Budget
Department 100 Non-Departmental

Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	YTD 2017-2018	Account # New Chaves System	Account Name New Chaves System	2017-2018 Approved Budget	2018-2019 Proposed Budget	2018-2019 Approved Budget	2018-2019 Adopted Budget
341,269	366,744	210,031	195,095	3-01-0101	Beginning Fund Balance	431,000	118,000		
1,688	887	1,128		3-30-1500	Interest Earned				
153,187	190,900	362,315	331,000	3-60-4861	Visitor Share - Transient Rental Tax	331,000	369,000	0	
	245								
154,875	192,032	363,443	331,000		Total Revenue	331,000	487,000	0	0
(3,202)	(2,986)	(9,573)	(3,950)	5-60-7122	OP Transfer - Library	(3,950)	(4,110)		
(7,252)	(5,675)	(6,864)	(7,800)	5-60-7123	OP Transfer - Museum	(7,800)	(9,675)		
			(20,000)		OP Transfer - Parks & Trails Operations	(20,000)	(27,375)		
			(40,000)		OP Transfer - Parks & Trails Projects	(40,000)	(60,000)		
(22,339)	(39,791)	(41,812)	(23,800)	5-60-7124	OP Transfer - Commons	(23,800)	(30,000)		
(96,606)	(300,294)	0	(120,000)		OP Transfer - Marketing/Amenities	(120,000)	(138,000)		
		(200,000)	(264,000)		OP Transfer - Capital Projects	(264,000)	(162,000)		
(129,399)	(348,746)	(258,249)	(479,550)		Total Interfund Transfers	(479,550)	(431,160)	0	0
25,476	(156,714)	105,194	(148,550)		Net Fund Revenue (Expense)	(148,550)	(62,160)	0	0
366,745	210,030	315,225	46,545		Ending Fund Balance	282,450	55,840	0	0

fund split, new dept created 100-107
Transient Room Tax actually generated an additional \$71,629. in revenue for Visitor Amenities YTD

Fund 150 - Capital Reserves 2018-2019 Fiscal Budget
Department 100 Non-Departmental

RECAP

Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	YTD 2017-2018	Account # New Chaves System	Account Name New Chaves System	2017-2018 Approved Budget	2018-2019 Proposed Budget	2018-2019 Approved Budget	2018-2019 Adopted Budget
1,724,903	1,628,935	1,443,150	1,838,919	3-30-0101	Beginning Fund Balance	1,600,000	1,600,000	0	0
4,081	17,524	4,180	17,509	3-30-1500	Interest Earned/LID Interest	5,000	10,000		
285,500	324,931	323,548	374,027	3-30-4245	Food & Beverage Revenue	320,000	365,000		
54,427		5,285	11,358	3-30-4430	LID Assessments	0			
	1,443	17,157	13,936	3-30-4435	LID Installment Payment Invoices	14,000			
10,000		15,000	15,800	3-30-4480	Anticipated Grants	15,000	15,000		
120,000	100,000		0	3-30-4810	Urban Renewal Project Funding				
		2,853	0	3-30-4852	Earnings from Temporary Investments	2,000			
474,008	443,898	368,023	432,630		Total Revenue	356,000	390,000	0	0
			(650,000)		Transfer to Hwy 101	(650,000)			
(319,000)	(305,000)	(335,000)	(320,000)	5-60-7126	Transfer to Debt Service Reserve	(320,000)	(365,000)	0	0 155-100
(319,000)	(305,000)	(335,000)	(970,000)		Total Transfers	(970,000)	(365,000)	0	0
36,235	(85,920)	(26,383)	3,996		Department 101 - City Hall	0	(15,000)		
0	56,711	20,232	(700)		Department 102 - 501 Building	(20,000)			
3,867	3,867	3,867	377,884		Department 121 - Streets	14,000	(179,500)		
2,817	3,469	193,547	3,600		Department 122 - Library	3,600	(40,400)		
4,431	4,504	4,579	39,600		Department 123 - LLCM Museum	4,600	(32,400)		
(57,876)	40,736	116,594	26,537		Department 124 - Commons Bldg	57,000	(38,000)		
0	0	0	40,000		Department 125 - Parks & Trails Projects	0	8,000		
			(2,254)		Department 130 - Storm Drains	(7,000)			
(66,251)	(661,474)	(38,999)	(47,553)		Department 160 - Water	(117,000)	(210,000)		
(92,982)	(38,316)	89,310	10,548		Department 170 - Sewer Plant	(119,600)	(10,000)		
			0		LID Repayments transferred to SDCs	(14,000)	(164,668)		160-100
(169,759)	(676,423)	362,747	451,658		Total Department Projects	(198,400)	(681,968)	0	0
(14,751)	(537,525)	395,769	(85,712)		Net Fund Revenue (Expense)	(812,400)	(656,968)	0	0
1,710,152	1,091,410	1,838,919	1,753,207		Ending Fund Balance	787,600	943,032	0	0

Fund 150 - Capital Reserves 2018-2019 Fiscal Budget
Department 101 City Hall

Actual 2014-2015	Actual 2015-2016	Actual 2016-1027	YTD 2017-2018	Account # New Chaves System	Account Name New Chaves System	2017-2018 Approved Budget	2018-2019 Proposed Budget	2018-2019 Approved Budget	2018-2019 Adopted Budget	
			45,649		Share of Beginning Balance (MEMO)		45,000			
55,460	10,725	3,000	31,000	3-60-4860	Transfer from General Fund	31,000	40,000	0	0	100-100
					Total Revenue	31,000	40,000	0	0	
19,225	96,645	29,383	27,004	5-40-5641	Capital Outlay - Equipment/IT Projects	31,000	55,000	0	0	
					Net Department Revenue (Expense)	0	(15,000)	0	0	
					Share of Ending Balance (MEMO)		30,000			
					Grant is in Department 100					
					CIP Projects					
					IT Projects	50,000				
					Upgrade Emergency Plan	5,000				
					total	55,000				

Fund 150 - Capital Reserves 2018-2019 Fiscal Budget
Department 102 501 Bldg

Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	YTD 2017-2018	Account # New Chaves System	Account Name New Chaves System	2017-2018 Approved Budget	2018-2019 Proposed Budget	2018-2019 Approved Budget	2018-2019 Adopted Budget
			0		Share of Beginning Balance (MEMO)		(20,000)		
			0		Total Revenue	0			
0	56,711	20232		3-60-4864	Bank Purchase Loan Repayment				
			700		Capital Outlay -Engineering/etc	20,000			
<hr/>					Total Capital Outlay	<hr/> 20,000	<hr/> 0		
			700						
<hr/>					Net Department Revenue (Expense)	<hr/> (20,000)	<hr/> -	<hr/> 0	<hr/> 0
0	56,711	20,232	(700)						
<hr/>					Share of Ending Balance (MEMO)		(20,000)		
			(700)						

Fund 150 - Capital Reserves 2018-2019 Fiscal Budget
Department 121 Streets

Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	YTD 2017-2018	Account # New Chaves System	Account Name New Chaves System	2017-2018 Approved Budget	2018-2019 Proposed Budget	2018-2019 Approved Budget	2018-2019 Adopted Budget
			17,630		Share of Beginning Balance (MEMO)		370,000		
3,867	3,867	3,867	4,000	3-60-4864	Street Reserves Generated	4,000	4,000		600-121
			105,900		Transfer from the General Fund	105,900			100-100
					Transfer from URD		10,000		900-100
			264,000		Transfer from the Visitor Amenities Fund	264,000	50,000		120-100
			5,000		50 Cents per Meter Water	5,000	5,000		600-160
			5,000		50 Cents per Meter Sewer	5,000	5,000		600-170
3,867	3,867	3,867	383,900		Total Revenue	383,900	74,000		
							15,000		
0	0	0	0	5-40-5641	Capitalized Labor	0			
					Capital Outlay - Equipment	200,000	-		
					Capital Outlay - Parking	14,000			
					Capital Outlay - Gateway Sign	50,000	50,000		
			6,016		Capital Outlay - Parking; Paving	105,900	188,500		
0	0	0	6,016		Capital Outlay - Street Projects	369,900	253,500		
					Total Outlay				
3,867	3,867	3,867	377,884		Net Department Revenue (Expense)	14,000	(179,500)		
							190,500		
			395,514		Share of Ending Balance (MEMO)				
					CIP Projects				
					Street Projects	188,500			
					City Crew Labor	15,000			
					Parking/Paving	50,000			
					Total	253,500			

Fund 150 - Capital Reserves 2018-2019 Fiscal Budget
Department 122 Library

Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	YTD 2017-2018	Account # New Chaves System	Account Name New Chaves System	2017-2018 Approved Budget	2018-2019 Proposed Budget	2018-2019 Approved Budget	2018-2019 Adopted Budget	
			210,318		Share of Beginning Balance (MEMO)		213,918			
3,391	3,469	193,547	3,600	3-60-4864	Library Reserves	3600	3,600	0	0	240-122
					Total Revenue	3600	3600	0	0	
				5-40-7922	Capitalized Labor		6,000			
574	0	0	0	5-40-7922	Capital Outlay - City Amenities		44,000	0	0	
					Net Department Revenue (Expense)	3,600	(40,400)	0	0	
					Share of Ending Balance (MEMO)		173,518			
					CIP Projects		44,000			
					Relocation/Renovation/Configurantion		6,000			
					City Crew Labor		50,000			
					Total					

Fund 150 - Capital Reserves 2018-2019 Fiscal Budget
Department 123 LLCM Church and Museum

Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	YTD 2017-2018	Account # , Chaves Sy:	Account Name New Chaves System	2017-2018 Approved Budget	2018-2019 Proposed Budget	2018-2019 Approved Budget	2018-2019 Adopted Budget
			34,725		Share of Beginning Balance (MEMO)		74,000		
4,431	4,504	4,579	4,600	3-60-4864	LLMC Reserves	4,600	4,600		240-123
			35,000		Project transfer from the General Fund	35,000			100-100
					Trans From Visitor Amenities		112,000		
4,431	4,504	4,579	39,600		Total Revenue	39,600	116,600		
				5-40-7922	Capitalized Labor		1,000		
0	0	0	0	5-40-7922	Capital Outlay - City Amenities	35,000	149,000		
4,431	4,504	4,579	39,600		Net Department Revenue (Expense)	4,600	(32,400)		
			74,325		Share of Ending Balance (MEMO)		41,600		
					CIP Projects				
					Museum Rebuild/Repair		149,000		
					City Crew Labor		1,000		
					total		150,000		

Fund 150 - Capital Reserves 2018-2019 Fiscal Budget
Department 124 Commons Building

Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	YTD 2018-2019	Account # New Chaves System	Account Name New Chaves System	2017-2018 Approved Budget	2018-2019 Proposed Budget	2018-2019 Approved Budget	2018-2019 Adopted Budget	
			186,594		Share of Beginning Balance (MEMO)		190,000			
39,739	111,000	116,594	27,000	3-60-4864	Parks and Commons Reserves	27,000	27,000	-	-	240-124
39,739	111,000	116,594	27,000		Total Revenue	27,000	27,000			
				5-40-7922	Capitalized Labor		1,500			
97,615	70,264	0	463	5-40-7922	Capital Outlay - City Amenities	30,000	63,500	-	-	
(57,876)	40,736	116,594	26,537		Net Department Revenue (Expense)	(3,000)	(38,000)	-	-	
			213,131		Share of Ending Balance (MEMO)		152,000			
					CIP Projects		63,500			
					New Roof		1,500			
					City Crew Labor		65,000			
					total					

Fund 150 - Capital Reserves

Department 125 Parks and Trails

Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	YTD 2017-2018	Account # New Chaves System	Account Name New Chaves System	2017-2018 Approved Budget	2018-2019 Proposed Budget	2018-2019 Approved Budget	2018-2019 Adopted Budget	
			0		Share of Beginning Balance (MEMO)		40,000			
0	0	0	40,000	3-60-4863	Parks and Trails Reserves (from VA Fund)	40,000	60,000	0	0	120-100
					Transfer from URD		8,000			
0	0	0	40,000		Total Revenues		68,000			
				5-40-7922	Capitalized Labor		2,650	0	0	
				5-40-7922	Capital Outlay - City Amenities Ridge Trail	40,000	9,850	0	0	
				5-40-7922	Captital Outlay - Yachats Ocean View Drive Trail		47,500			
					Total Expenses		60,000			
0	0	0	80,000		Net Department Revenue (Expense)	0	8,000	0	0	
			80,000		Share of Ending Balance (MEMO)		48,000			

Fund 150 - Capital Reserves
Department 130 Storm Drains

2018-2018 Fiscal Budget				Account # New Chaves System	Account Name New Chaves System	2017-2018 Approved Budget	2018-2019	2018-2019	2018-2019	
Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	YTD 2017-2018				Proposed Budget	Approved Budget	Adopted Budget	
0	0	0	0		Share of Beginning Balance (MEMO)		(7,000)	0	0	120-100
			0		Total Revenues	0				
								0	0	
			2,254	5-40-7922	Capital Outlay - Hanley Culvert Ridge Trail	7,000	-	0	0	
					Total Expenses	7,000	-			
0	0	0	(2,254)		Net Department Revenue (Expense)	(7,000)	-	0	0	
			(2,254)		Share of Ending Balance (MEMO)		(7,000)			

Fund 150 - Capital Reserves 2018-2019 Fiscal Budget
Department 160 Water Plant

Department 160 Water Plant						2017-2018 Approved Budget	2018-2019 Proposed Budget	2018-2019 Approved Budget	2018-2019 Adopted Budget
Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	YTD 2017-2018	Account # New Chaves System	Account Name New Chaves System				
			353,755		Share of Beginning Balance (MEMO)		290,000		
56,535	47,400	133,032	78,000	3-60-4864	Water Reserves	78,000	100,000	0	0 600-160
					Total Revenues		100,000		
			0		Capitalized Labor		45,250		
1,173	25	26,171	69,776	5-40-5641	Capital Outlay - Equipment	80,000	89,000	0	0
121,613	708,849	145,860	55,777		Capital Outlay - Water System	115,000	175,750	0	0
					Total Capital Outlay		310,000		
(66,251)	(661,474)	(38,999)	(47,553)		Net Department Revenue (Expense)	(117,000)	(210,000)	0	0
			306,202		Share of Ending Balance (MEMO)		80,000		
					CIP Projects				
					W. 3rd Street Waterline		65,000		
					Upgrade Water Masterplan		83,000		
					Enclose Blackstone Booster Station		14,250		
					Radio Read Meter Replacement		13,500		
					City Crew Labor		44,250		
					Total		220,000		
					Equipment				
					Vac Truck - share with WW		89,000		
					City Crew Labor		1,000		
					Total		90,000		

Fund 150 - Capital Reserves 2018-2019
Department 170 Wastewater Plant

Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	YTD 2017-2018	Account # New Chaves System	Account Name New Chaves System	2017-2018 Approved Budget	2018-2019 Proposed Budget	2018-2019 Approved Budget	2018-2019 Adopted Budget
			816,800		Share of Beginning Balance (MEMO)		720,000		
0	25,000	154,501	80,400	3-60-4864	Sewer Reserves	80,400	80,000		600-170
					Transfer from SDC Fund		150,000		160-100
					Total Revenue	80,400	230,000		
				5-40-7921	Capitalized Labor		12,750		
27,809	25	3,870	69,776	5-40-5641	Capital Outlay - Equipment	100,000	113,000		
65,173	63,291	61,322		5-40-7921	Capital Outlay - Infrastructure	0	114,250		
			76		Capital Outlay - Crestview Sewer	100,000			
92,982	63,316	65,191	69,852		Total Capital Outlay	200,000	240,000	-	-
(92,982)	(38,316)	89,310	10,548		Net Department Revenue (Expense)	(119,600)	(10,000)	-	-
			827,348		Share of Ending Balance (MEMO)		710,000		
					CIP Priojects		45,000		
					Crestview WasteWater Line		55,250		
					Pole Building for Equip		14,000		
					Radio Read Meter Replacement		10,750		
					City Crew Labor		125,000		
					Total				
					Equipment		24,000		
					2,000 Gallon Water Truck		89,000		
					Vac Truck		2,000		
					City Crew Labor		115,000		
					Total				

2018-2019 Fiscal Budget

Fund 155 - Restricted Reserves

Department 100 Non-Departmental

Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	YTD 2018-2019	Account # New Chaves System
620,196	608,441	471,487	464,867	3-30-0101
		2,013	0	3-30-1500
		1,889	0	3-30-4852
0	0	3,902	0	
(830)	0	0	150	
(4,281)	(22,111)	(4,852)	(18,132)	
(14,964)	(70,920)	(1,762)	3,839	
	(51,651)			
(20,075)	(144,682)	(6,614)	(14,143)	
600,121	463,759	464,873	450,724	

RECAP

Account Name New Chaves System	2017-2018 Approved Budget	2018-2019 Proposed Budget	2018-2019 Approved Budget	2018-2019 Adopted Budget
Beginning Fund Balance	584,000	450,000		
Interest Income		2,000		
Earnings from Temporary Investments	2,000	-		
Total Revenue	2,000	2,000		
Department 17 - Revenue Bonds	150	150		
Department 018 - GO Bonds	0	(670)		
Department 176 - Sewer Plant Loans	9,321	50,267		
From Fund 60		60,000		
Department 168 - South Tank		109,747		
Total Fund Revenue (Expense)	9,471			
Ending Fund Balance	595,471	561,747		

DETAIL

Fund 155 - Restricted Reserves

Department 017 Revenue Debt Service Reserve

Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	YTD 2017-2018	Account # New Chaves System
			43,000	3-60-4864
0	22,831	-	15,510	5-70-5720
830	28,820	-	27,340	5-70-7630
(830)	(51,651)	0	150	

Account Name New Chaves System	2017-2018 Approved Budget	2017-2018 Proposed Budget	2017-2018 Approved Budget	2017-2018 Adopted Budget
Transfer from Water System	43,000	43,000		660-100
Interest Payments	15,510	14,664		
Principal Payments	27,340	28,186		
Net Department Revenue(Expense)	150	150	0	0
Budgeted in Fund 60 in the old system				

Fund 155 - Restricted Reserves

Department 018 GO Water Bond Fund

Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	YTD 2017-2018	Account # New Chaves System
39,879	36,208	39,473	26,266	3-30-4110
9,617	1,691	1,133	157	3-30-4120
2	5	0		
49,498	37,904	40,607	26,423	
28,321	42,020	28,321	15,555	5-70-5720
17,138	17,995	17,138	29,000	5-70-7630
45,459	60,015	45,459	44,555	
8,320	0	0		5-50-8100
(4,281)	(22,111)	(4,852)	(18,132)	

Account Name New Chaves System	2016-2017 Approved Budget	2017-2018 Proposed Budget	2017-2018 Approved Budget	2017-2018 Adopted Budget
Property Taxes - Current Year	43,000	43,000		
Property Taxes - Prior Year	1,555	1,000		
Transfer from the General Fund				
Interest Earned				
Total Revenue	44,555	44,000		
Interest Payments	29,000	14,670		
Principal Payments	15,555	30,000		
Total Debt Service	44,555	44,670		
UEFB	0	-	0	0
Net Department Revenue(Expense)	0	(670)	0	0
Budgeted in Fund 66 in the old system				

Fund 155 - Restricted Reserves

Department 168 - South Tank Loan

Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	YTD 2017-2018	Account # New Chaves System
				3-30-4800
				5-70-5720
				5-70-7630
0	0	0	0	

Account Name New Chaves System	2017-2018 Approved Budget	2018-2019 Proposed Budget	2018-2019 Approved Budget	2018-2019 Adopted Budget
Urban Renewal Contribution		100,000		900-100
Total Revenue		100,000		
Interest Payments		5,600		
Principal Payments		34,400		
Total Debt Service		40,000		
Net Department Revenue(Expense)	0	60,000	0	0

Fund 155 - Restricted Reserves					Account #	New Chaves System
Department 176 - Sewer Plant Loans	Actual	Actual	Actual	YTD		
2014-2015	2015-2016	2016-2017	2017-2018			
95,000	95,000	95,000	95,000	3-30-4800	95,000	3-30-4800
				3-30-1500		
				3-30-4852		
20,000	20,000	80,000		3-60-4873	40,000	3-60-4873
319,000	305,000	335,000		3-60-4875	320,000	3-60-4875
50,000	60,592				60,000	
830						
10,800	10,000					
495,630	490,592	510,000	515,000			
203,558	245,772	138,367	129,254	5-70-5720		
307,036	315,740	311,993	321,106	5-70-7630		
		23,469	23,469			
		17,706	19,518	5-70-5720		
		20,227	17,814	5-70-7630		
510,594	561,512	511,762	511,161			
(14,964)	(70,920)	(1,762)	3,839			

Fund 76 in the old system					Account Name	New Chaves System
2017-2018	2018-2019	2018-2019	2018-2019	2018-2019		
Approved Budget	Proposed Budget	Approved Budget	Proposed Budget	Adopted Budget		
95,000	95,000				900-100	
Interest Earned						
2,000						
1,500						
Earnings from Temporary Investments					160-100	
40,000	40,000					
Sewer SDC Transfers					155-176	
Capital Reserve Transfers (F&B Tax)	320,000	365,000				
Transfer from Sewer Fund	60,000				670-100	
Transfer from Sewer Debt Fund						
Transfer from General Fund						
518,500	560,000					
129,254	120,000					
Interest Payments - DEQ						
Principal Payments - DEQ	320,706	331,000				
DEQ Fees	21,887	22,000				
Interest Payments - IFA	19,518	18,806				
Principal Payments - IFA	17,814	17,927				
Total Debt Service	509,179	509,733				
9,321	50,267					
Net Department Revenue(Expense)						

2018-2019 Fiscal Budget
Fund 160 - System Development Charges
Department 100 Non-Departmental

Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	YTD 2017-2018	Account # New Chaves System	Account Name New Chaves System	2017-2018 Approved Budget	2018-2019 Proposed Budget	2018-2019 Approved Budget	2018-2019 Adpoted Budget
144,283	138,339	219,810	149,074	3-01-0101	Beginning Fund Balance	260,000	185,000		
801	411	0		3-30-1500	Interest Earned	0			
16,380	22,356	14,719	8,534	3-30-4341	Water Improvements	6,000	7,000		
10,151	11,790	12,206	13,767	3-30-4342	Water Reimbursements	3,000	10,000		
45,782	49,030	42,766	38,864	3-30-4343	Sewer Reimbursements	18,000	30,000		
15,941	17,884	13,442	27,151	3-30-4344	Storm Drain Improvements	8,000	10,000		
		1,129		3-30-4852	Earnings on Temporary Investments	2,000			
					CY LID Repayments - Principal		10,000		
					CY LID Repayments - Interest		4,000		
					LID repayments transferred from Reserves	14,000	164,668		150-100
89,055	101,471	84,263	88,316		Total Revenue	51,000	235,668		
0	0	0		5-50-8000	Reserved for Future Expenditures	0			
0	0	(75,000)		5-60-7121	Transfer to Highway 101 Project	0			
(95,000)	(20,000)	(80,000)	(40,000)	5-60-7126	Transfer to Debt Reserves	(40,000)	(40,000)		155-176
					Transfer to Capital Reserves		(150,000)		150-170 Crestview
(5,945)	81,471	(70,737)	48,316		Net Fund Revenue (Expense)	(40,000)	(190,000)		
138,338	219,810	149,074	197,389		Ending Fund Balance	271,000	230,668		

Fund 200 - Highway 101 Construction 2018-2019 Fiscal Budget
Department 100 Non-Departmental

Final 2014-2015	Final 2015-2016	Final 2016-2017	YTD 2017-2018	Account # New Chaves System	Account Name New Chaves System	2017-2018 Approved Budget	2018-2019 Proposed Budget	2018-2019 Approved Budget	2018-2019 Adopted Budget
0	727,135	435,221	(499,558)	3-30-0101	Beginning Fund Balance	(75,000)			
		1,336			Interest Earned				
		913			Earnings from Temporary Investments				
520,000	0	1,000,000		3-30-4490	2nd ODOT Grant Highway 101	20,000			
			490,144		Additional ODOT Grant				
		0		3-30-4852	ODOT Storm Drain Funding	365,000			
		75,000		3-30-4864	Earnings from Temporary Investments				
26,500		146,000	46,000		Operating Transfer from SDC's				
230,500	45,089		650,000		Urban Renewal Contribution	46,000			900-100
1,309					Transfers from Capital Reserve Fund	650000			
89,000					Transfer from Streets Fund				150-100
		200,000			Transfer from Storm Drain Fund				
					Transfer from Visitor Amenities				
867,309	45,089	1,423,249	1,186,144		Total Revenue	1,081,000			
0	0	0		3-60-4869	Underground Utility Transfer - TBD				
867,309	45,089	1,423,249	1,186,144		Total Revenue	1,081,000			
	(65,560)				OP Transfer to Reserves				
(74,334)	(117,091)	(1,617,832)	(683,635)	5-40-7923	Capital Outlay - Streets/Sidewalks	(356,000)			
0		(546,636)		5-40-7922	Capital Outlay - Underground Utilities	0			
				5-40-7924	Capital Outlay - Underground Utilities				
(7,940)					Capital Outlay - Sewer Line				
(25,418)	(153,395)				Capital Outlay - Waterlines				
(32,482)	(957)	(193,561)		5-40-7927	Capital Outlay - Storm Drains	0			
		0		5-50-8000	Reserved for Future Expenditures	0			
(140,174)	(337,003)	(2,358,029)	(683,635)		Total Expenditures	(356,000)			
727,135	(291,914)	(934,780)	502,509		Net Fund Revenue (Expense)	725,000			
727,135	435,221	(499,559)	2,951		Ending Fund Balance	650,000			

Fund 240 City Amenities 2018-2019 Fiscal Budget
Department 100 Non-Departmental

RECAP

Department 100 Non-Departmental					2017-2018	2018-2019	2018-2019	2018-2019	
Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	YTD 2017-2018	Account # New Chaves System	Account Name New Chaves System	Approved Budget	Proposed Budget	Approved Budget	Adopted Budget
11,012	11,535	5,527	(15,519)	3-30-0101	Beginning Fund Balance	5,000	5000		
1,313	(1,150)	451	2,346		Department 122 - Library	0	0		
(1,307)	(2,357)	842	12,185		Department 123- LLCM	0	0		
14	(1,443)	(22,339)	10,556		Department 124- Commons	0	0		
	0		3,955		Department 125- Parks & Trails	0	0		

DETAILS

Fund 240 - City Amenities
Department 122 Library

Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	YTD 2017-2018	Account # New Chaves System	Account Name New Chaves System	2017-2018 Approved Budget	2018-2019 Proposed Budget	2018-2019 Approved Budget	2018-2019 Adopted Budget
2,259	1,700	151,562	1,591	3-30-4480	Gifts and Donations	2,000	2,000		
2,000	1,000	1,050	1,000	3-30-4690	Other State Sources	1,000	1,000		
4,259	2,700	152,612	2,591		Total External Revenue	3,000	3,000		
18,145	17,168	54,248	20,750	3-60-4860	General Fund Support (85%)	20,750	23,290		100-100
3,202	2,986	9,573	3,950	3-60-4864	Visitor Amenitites Support (15%)	3,950	4,110		120-100
21,347	20,154	63,821	24,700		Total Internal Support	24,700	27,400		
25,606	22,854	216,433	27,291		Total Revenue	27,700	30,400		
240	250	243	206	5-10-5160	Allocated Labor	1,800	2,000		
547	687	789	981	5-20-5222	Insurance	800	1,000		
1,267	1,392	1,503	1,274	5-20-5251	Office Phone/Cell/DSL	1,400	1,400		
1,239	1,600	1,678	1,499	5-20-5252	Office Utilities	1,600	1,600		
		0		5-20-5282	Software/Hardware		1,000		
2,106	2,877	2,681	1,719	5-20-5313	Equipment Repair	4,000	4,000		
3,026	2,282	2,772	2,558	5-20-5320	Children's Books/Programs	3,500	3,500		
2,278	2,519	2,291	5,093	5-20-5330	Building or Land Maintenance	2,000	2,500		
	1,188		773	5-20-5340	Operating Materials and Supplies	1,000	1,000		
8,731	7,740	7,744	6,557	5-20-5345	Books and Periodicals	7,000	7,000		
1,468		2,733	684	5-20-5490	Materials and Services Other	1,000	1,800		
20,662	20,285	22,193	21,139		Total Materials and Services	22,300	24,800		
3,391	3,469	193,547	3,600	5-60-7126	Interfund Transfer - Capital Reserve	3,600	3,600		150-122
1,313	(1,150)	451	2,346		Total Department Revenue (Expense)	0	0	0	

Fund 240 - City Amenities
Department 123 LLCM Church and Museum

Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	YTD 2017-2018	Account # New Chaves System	Account Name New Chaves System	2017-2018 Approved Budget	2018-2019 Proposed Budget	2018-2019 Approved Budget	2018-2019 Adopted Budget
1,410	1,465	2,024	12,220	3-30-4335	Rents or Fees	2,000	2,000		
360	124	260	246	3-30-4460	Inventory Sale				
1,290	784	1,296	920	3-30-4480	Gifts and Donations	1,000	1,000		
637				3-30-4690	Other State Sources				
3,697	2,373	3,580	13,386		Total External Revenue	3,000	3,000		
2,417	1,892	2,288	2,600	3-60-4860	General Fund Support (25%)	2,600	3,225		100-100
7,252	5,675	6,864	7,800	3-60-4864	Visitor Amenitites Support (75%)	7,800	9,675		120-100
9,669	7,567	9,152	10,400		Total Internal Support	10,400	12,900		
13,366	9,940	12,732	23,786		Total Revenue	13,400	15,900		
104	250	0	612	5-10-5160	Allocated Labor	0	2,500		
200	172	172	178	5-20-5220	Marketing/Road Sign	200	200		
574	717	928	925	5-20-5222	Insurance	1,000	1,000		
689	682	652	443	5-20-5251	Office Phone/Cell/DSL	700	700		
1,249	1,445	1,545	1,387	5-20-5252	Office Utilities	1,400	1,400		
				5-20-5313	Equipment Repair				
1,329	426	794	556	5-20-5330	Building or Land Maintenance	500	500		
	4,101	149		5-20-5345	Inventory Purchases	1,000	1,000		
5,505		2,996	2,518	5-20-5421	Parks/Grounds Maintenance	3,000	3,000		
175		0	50	5-20-5440	Equipment & Furnishings	500	500		
417		75	332	5-20-5490	Materials and Services Other	500	500		
10,138	7,543	7,311	6,389		Total Materials and Services	8,800	8,800		
4,431	4,504	4,579	4,600	5-60-7126	Interfund Transfer - Capital Reserve	4,600	4,600		150-123
(1,307)	(2,357)	842	12,185		Total Department Revenue (Expense)	0	0		

Fund 240 - City Amenities
Department 124 Commons Building

Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	YTD 2017-2018	Account # New Chaves System	Account Name New Chaves System	2017-208 Approved Budget	2018-2019 Proposed Budget	2018-2019 Approved Budget	2018-2019 Adopted Budget
22,815	27,596	25,721	22,144	3-30-4335	Rents or Fees	26,000	22,000		
17,800	17,800	17,800	17,800	3-30-4460	City Hall Rental Income	17,800	17,800		
321		391		3-30-4480	Gifts and Donations				
				3-30-4690	Other State Sources				
40,936	45,396	43,912	39,944		Total External Revenue	43,800	39,800		
67,018	113,551	125,437	71,500	3-60-4860	General Fund Support (75%)	71,500	93,000		100-100
22,339	39,791	41,812	23,800	3-60-4864	Visitor Amenitites Support (25%)	23,800	30,000		120-100
89,357	153,342	167,249	95,300		Total Internal Support	95,300	123,000		
130,293	198,738	211,161	135,244		Total Revenue	139,100	162,800		
13,999	13,838	18,623	33,088	5-10-5160	Allocated Labor	31,400	40,000		
3,605	4,178	4,484	5,509	5-20-5222	Insurance	4,500	5,500		
453	457	253	129	5-20-5240	Office Materials/Supplies	400	250		
2,117	2,697	2,576	798	5-20-5251	Office Phone/Cell/DSL	2,800	1,500		
5,091	6,765	5,927	4,691	5-20-5252	Office Utilities	6,500	5,000		
36,000	36,000	36,000	31,300	5-20-5260	Professional Services	36,000	38,000		
		413	499	5-20-5317	Tools & Small Equipment	500	550		
19,200	17,041	30,917	10,947	5-20-5330	Building or Land Maintenance	14,000	20,000		
7,618	6,498	12,309	10,520	5-20-5335	Custodial Support/Supply	11,500	14,500		
2,043	1,667	4,025		5-20-5421	Parks/Grounds Maintenance				
				5-20-5440	Equipment & Furnishings				
234	40	1,379	206	5-20-5490	Materials and Services Other	500	500		
76,361	75,343	98,282	64,600		Total Materials and Services	76,700	85,800		
180	0	0		5-40-7922	Capital Outlay City Amenities	0			
				5-50-5800	Contingencies	4,000	10,000		
39,739	111,000	116,594	27,000	5-60-7126	Interfund Transfer - Capital Reserve	27,000	27,000		150-124
14	(1,443)	(22,339)	10,556		Total Department Revenue (Expense)	0	0		

Fund 240 - City Amenities
Department 125 Parks & Trails

Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	YTD 2017-2018	Account # New Chaves System	Account Name New Chaves System	2017-2018 Approved Budget	2018-2019 Proposed Budget	2018-2019 Approved Budget	2018-2019 Adopted Budget
				27 3-30-4335	Rents or Fees	3,000	500		
				3-30-4480	Gifts and Donations				
				3-30-4690	Other State Sources				
0	0	0	27		Total External Revenue	3,000	500		
			6,600	3-60-4860	General Fund Support (25%)	6,600	9,125		100-100
		0	20,000	3-60-4864	Visitor Amenitites Support (75%)	20,000	27,375		120-100
0	0	0	26,600		Total Internal Support	26,600	36,500		
0	0	0	26,627		Total Revenue	29,600	37,000		
		0	401	5-10-5160	Allocated Labor	3,600	6,000		
				5-20-5222	Insurance				
		0	7,067	5-20-5224	Trails Supplies/Services	20,000	20,000		
				5-20-5240	Office Materials/Supplies				
				5-20-5251	Office Phone/Cell/DSL				
				5-20-5252	Office Utilities				
				5-20-5260	Professional Services				
				5-20-5317	Tools & Small Equipment				
				5-20-5330	Building or Land Maintenance		1,000		
				5-20-5335	Custodial Support/Supply				
			15,204	5-20-5421	Parks/Grounds Maintenance	6,000	10,000		
				5-20-5440	Equipment & Furnishings				
				5-20-5490	Materials and Services Other				
0	0	0	22,271		Total Materials and Services	26,000	31,000		
0	0	0	3,955		Total Department Revenue (Expense)	0	0		

Fund 621 - City Infrastructure
Department 100 Streets

Actual 2015-2016	Actual 2016-2017	YTD 2017-2018	Account # New Chaves System	Account Name New Chaves System	2017-2018 Adopted Budget	2018-2019 Proposed Budget	2018-2019 Approved Budget	2018-2019 Adopted Budget
52,376	39,599	71,353	3-30-0101	Beginning Fund Balance	71,000	42,000		
42,833	43,875	37,761	3-30-4650	State Highway Allocation	44,000	44,000		
		0	3-30-4480	Gifts and Donations				
	173	0	3-30-4852	Earnings from Temporary Investments				
				Urban renewal Contribution				
				Other				
			3-30-4690	Other State Sources				
42,833	44,048	37,761		Total External Revenue	44,000	44,000		
64,242	79,777	16,600	3-60-4861	General Fund Support	16,600	35,000		100-100
64,242	79,777	16,600		Total Internal Support	16,600	35,000		
107,075	123,825	54,361		Total Revenue	60,600	79,000		
24,438	54,333	25,494	5-10-5160	Allocated Labor	27,000	33,000		
1,316	1,268	4,076	5-20-5222	Insurance	1,400	4,500		
44	0		5-20-5311	Equipment Lease	0	1,500		tool rentals if our equip fails
2,356	3,799	2,392	5-20-5312	Equip - Fuel/Tires/Parts	4,000	4,200		
384	1,438	174	5-20-5313	Equipment Repair	1,500	2,000		
600	609	390	5-20-5317	Tools & Small Equipment	200	1,500		saw blades & small tools
		13,549	5-20-5411	Street Lighting	11,000	14,000		
				Engineering		3,000		
2,015	430	1,728	5-20-5341	Plant/System Operations	500			
			5-20-5361	Collection System Parts		2,500		replacement signs & coldpatch as;
			5-20-5362	Collection System Consumables		500		Cones
26,299	26,147	20,971	5-20-5353	Outside Services	22,000	2,000		
				Mow & Trimming		20,000		
				Tree Trimming/Removal		5,000		
33,014	33,691	43,281		Total Materials and Services	40,600	60,700		
58,534	0	0	5-40-7921	Capital Outlay City Amenities	0	0		
0				Transfer to Highway 101 Fund				
3,867	3,867	4,000	5-60-7126	Interfund Transfer - Capital Reserv	4,000	4,000		150-121
3,867	3,867	4,000		Total Transfers	4,000	4,000		
(12,778)	31,934	(18,414)		Net Fund (Revenue) Expense	(11,000)	(18,700)		
39,598	71,533	52,939		Ending Fund Balance	60,000	23,300		

Fund 630 - City Infrastructure
Department 100 Storm Drains

Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	YTD 2017-2018	Account # New Chaves System	Account Name New Chaves System	2017-2018 Approved Budget	2018-2019 Proposed Budget	2018-2019 Approved Budget	2018-2019 Adopted Budget
117,363	29,731	57,139	80,252	3-30-0101	Beginning Fund Balance	80,000	75,000		
				3-30-4852	Earnings from Temporary Investments	200			
23,878	77,535	30,200	12,800	3-60-4861	General Fund Support	12,800	37,000		100-100
	0				Urban Renewal Support				
23,878	77,535	30,200	12,800		Total Internal Support	13,000	37,000		
11,707	20,000	1,632	13,991	5-10-5160	Allocated Labor	4,800	25,000		
				5-20-5222	Insurance				
				5-20-5311	Equipment Lease				
				5-20-5312	Equip - Fuel/Tires/Parts				
				5-20-5313	Equipment Repair		1,500		
179	45		894	5-20-5317	Tools & Small Equipment	500	1,500		
10,623	16,005	5,456	1,659	5-20-5341	System Operations	7,500	0		
				5-20-5361	Storm Drain Parts		6,000		culverts, catch basins, misc
				5-20-5362	Storm Drain Consummables		500		
				5-20-5363	Storm Drain Outside Services		2,500		contractor services
10,802	16,050	5,456	2,553		Total Materials and Services	8,000	12,000		
	14,077	0		5-40-7921	Capital Outlay City Amenities				
89,000					Transfer to Highway 101 Fund				
				5-60-7126	Interfund Transfer - Capital Reserve				
89,000	0	0	0		Total Transfers	0	0		
				5-50-8100	UEFB				
(87,631)	27,408	23,112	(3,745)		Net Fund Revenue(Expense)	200	0		
29,732	57,139	80,252	76,507		Ending Fund Balance	80,200	75,000	0	0

Fund 660 - City Infrastructure
Department 100 Water System

Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	YTD 2017-2018	Account # New Chaves System	Account Name New Chaves System	2017-2018 Approved Budget	2018-2019 Proposed Budget	2018-2019 Approved Budget	2018-2019 Adopted Budget
57,960	60,766	101,599	19,333	3-30-0101	Beginning Fund Balance	17,000	17,000		
300	300	54		3-30-1500	Interest Earned	0			
488,051	548,496	566,083	516,643	3-30-4310	Water Service	590,000	606,000		
0	14,356	37,756	32,881	3-30-4312	Capital Reserve Fee	40,000	37,000		
0	(9,160)	(4,456)	(4,496)	3-30-4450	Credit Card Fees	(3,000)	(3,500)		
2,900	5,200	3,200	5,158	3-30-4320	Installation Fees	2,000	3,000		
				3-30-4852	Earnings from Temporary Inv	0			
491,251	559,192	602,637	550,185		Total Revenues	629,000	642,500		
261,533	261,461	314,153	203,515	5-10-5160	Allocated Labor; PR Taxes and Benefits	338,500	285,000		
2,333	0	1,070	1,995	5-20-5210	Dues/Memberships/Fees	1,200	2,000		
7,701	8,657	9,491	12,595	5-20-5222	Insurance	10,000	15,000		
1,815	3,245	4,827	5,710	5-20-5240	Office Materials/Supplies	4,800	6,000		
7,823	9,171	9,386	8,654	5-20-5251	Office Phone/DSL/Cell	9,000	9,500		
	2,021	3,857	1,701	5-20-5253	Postage	5,000	3,000		
1,685	1,876	468	945	5-20-5255	Education and Training	1,500	3,000		
	220	875	137	5-20-5258	Engineering Services	1,000	7,000		
	5,062	4,280	2,488	5-20-5259	IT Vendor Support	3,500	4,000		
9,821	17,661	36,511	8,287	5-20-5260	Professional Services	5,000	10,000		
4,328	4,895	8,540	6,000	5-20-5261	Auditor	6,000	6,000		
4,285	3,775	938	778	5-20-5270	Travel	1,000	3,000		
2,894	2,088	1,521	1,635	5-20-5311	Equipment Lease	1,500	3,000		
5,404	566	2,013	3,992	5-20-5312	Equip Fuel/Tires/Parts	2,000	4,000		
5,212	3,687	3,487	3,997	5-20-5313	Equipment Repair	3,500	4,000		
2,178	1,752	1,334	3,383	5-20-5317	Tools and Small Equipment	1,000	3,500		
600	641	3,072	1,097	5-20-5330	Building or Land Maintenance	5,000	2,000		
	525	350	480	5-20-5335	Custodial Services	500	500		
41,053	23,083	35,066		5-20-5341	Plant/System Operations				
17,817	23,375	22,639	19,954	5-20-5342	Plant Utilities	21,000	23,000		
		7,552		5-20-5344	Plant & System Maintenance				
48,124	45,607	6,165	6,734	5-20-5351	Main Plant Parts	3,000	7,000		
		8,917	6,241	5-20-5352	Main Plant Consumables	9,000	10,000		
		34,624	17,310	5-20-5353	Main Plant Outside Services	37,000	40,000		
		11,773	13,420	5-20-5361	Distribution System Parts	10,000	14,000		
		1,180	1,809	5-20-5362	Distribution System Consuma	1,500	2,000		
		5,125	9,541	5-20-5363	Distribution System Outside S	1,000	2,000		
	2,264	2,408	890	5-20-5440	Office Expense - Other	3,000	500		
		100	762	5-20-5470	Equipment Maintenance	0	1,500		
					Mowing/Trimming		9,000		
163,073	160,171	227,567	140,537		Total Materials & Service	147,000	194,500		
0				5-50-5800	Contingencies	17,500	15,000		
56,535	47,400	133,032	78,000	5-60-7126	Interfund Transfer - Capital R	78,000	100,000		150-160
			43,000		Interfund Transfer - Restrict	43,000	43,000		155-017
			5,000		Interfund Transfer - Street Ca	5,000	5,000		150-121
56,535	47,400	133,032	126,000			126,000	148,000		
17,293	22,831	18,629		5-70-5720	Interest Payments	0			moved to Debt Service
22,687	28,820	13,589		5-70-7630	Principal Payments	0			
		0		5-70-7635	Debt Service Fees	0			
		(22,066)			refi loan proceeds				
39,980	51,651	10,152			Total Debt Service	0			
521,121	520,683	684,903	470,052		Total Expenses	629,000	642,500		
(29,870)	38,509	(82,266)	80,133		Net Fund Revenue(Expense)	0	0		
28,090	99,275	19,333	99,466		Ending Fund Balance	17,000	17,000		

Fund 668 - City Infrastructure
Department 100 Water Construction

Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	YTD 2017-2018	Account # New Chaves System	Account Name New Chaves System	2017-2018 Approved Budget	2018-2019 Proposed Budget	2018-2019 Approved Budget	2018-2019 Adopted Budget
			211,843	3-30-0101	Beginning Fund Balance	212,000	200,000		
		296,619	806,710	3-30-4690	Government Sources	1,100,000	88,500		
		4,000		3-60-4810	Urban Renewal Transfer				900-190
					Interest Earned	300			
0	0	300,619	806,710		Total Revenue	1,100,300	88,500		
		2,572	16,599	5-10-5160	Allocated Labor	20,000	7,500		
		80,883	31,640	5-20-5278	Design & Engineering		20,000		
					Audit		6,000		
		4,614		5-20-5282	Additional Services		10,000		
					Collection Line		10,000		
		0		5-50-5800	Contingencies		10,000		
		708	804,108	5-40-7921	Capital Outlay	1,180,000	225,000		
		88,776	852,347		Total Project	1,200,000	288,500		
		211,843	(45,637)		Net Fund Revenue(Expense)	(99,700)	(200,000)		
		211,843	166,206		Ending Fund Balance	112,300	0	0	0

Fund 670 - City Infrastructure
Department 100 - WasteWater System

Final 2014-2015	Final 2015-2016	Final 2016-2017	YTD 2017-2018	Account # New Chaves System	Account Name New Chaves System	2017-2018 Approved Budget	2018-2019 Proposed Budget	2018-2019 Approved Budget	2018-2019 Adopted Budget
7931	18,671	131,918	126,058	3-30-0101	Beginning Fund Balance	129,000	120,000		
600	600	0		3-30-1500	Interest Earned	0			
463,120	494,561	539,676	494,865	3-30-4310	Sewer Service	569,000	590,000		
	13,733	37,060	31,257	3-30-4312	Capital Reserve Fee	40,000	40,000		
		59		3-30-4852	Temp Investment Earnings	400			
154	127	108		3-30-4869	Financial Sources - Other	0			
	(8,642)	(4,420)	(4,495)	3-30-4450	Credit Card Fees	(3,000)	(4,500)		
1,461	1,500	510	1,538	3-30-4320	Installation Fees	500	2,500		
465,335	501,879	572,994	523,165		Total Revenues	606,900	628,000		
250,277	235,399	259,033	220,991	5-10-5160	Allocated Labor; PR Taxes and Benefits	295,800	265,000		
333	2,553	1,836	743	5-20-5210	Dues/Memberships/Fees	300	750		
2,000		2,191	2,341	5-20-5211	DEQ Fees	2,200	3,500		
10,775	12,512	12,640	16,552	5-20-5222	Insurance	14,000	18,000		
1,475	2,918	5,260	6,365	5-20-5240	Office Materials/Supplies	7,200	7,200		
5,492	6,274	6,140	5,236	5-20-5251	Office Phone/DSL/Cell	6,000	6,000		
	2,021	3,893	1,715	5-20-5253	Postage	5,000	3,000		
1,610	623	628	640	5-20-5255	Education and Training	500	1,100		
				5-20-5258	Engineering Services	5,000	5,000		
	5,217	5,824	2,488	5-20-5259	IT Vendor Support	5,500	4,000		
	7,826	13,497	8,287	5-20-5260	Professional Services		7,000		
4,328	4,895	8,540	5,075	5-20-5261	Auditor	6,000	6,000		
4,678	1,582	938	297	5-20-5270	Travel	100	1,000		
5,688	2,132	1,450	1,583	5-20-5311	Equipment Lease	1,500	2,000		
(79)	1,417	2,486	3,956	5-20-5312	Equip Fuel/Tires/Parts	2,500	5,000		
5,042	3,255	7,337	3,661	5-20-5313	Equipment Repair	9,000	9,000		
1,305	1,268	1,219	548	5-20-5317	Tools and Small Equipment	1,000	1,000		
3,057	3,404	2,898	1,227	5-20-5330	Building or Land Maintenance	1,500	1,500		
	525	350	546	5-20-5335	Custodial Services	500	600		
45,772	20,650	3,339	0	5-20-5341	Plant/System Operations				
23,594	28,426	28,309	25,848	5-20-5342	Plant Utilities	30,000	30,000		
39,247	19,288	14,482	4,144	5-20-5351	Main Plant Parts	20,000	20,000		
		6,158	6,919	5-20-5352	Main Plant Consumables	5,000	10,000		includes OV ligts \$3,500, OV Sensor \$3500,
		8,664	8,397	5-20-5353	Main Plant Outside Services	10,000	12,000		
		14,568	6,036	5-20-5361	Collection System Parts	5,000	5,000		
		2,072	713	5-20-5362	Collection System Consumabl	2,500	2,500		
		10,600	6,180	5-20-5363	Collection System Outside Ser	15,000	5,000		
				5-20-5440	Office Expense - Other		500		
	1,063	0	762	5-20-5470	Equipment Maintenance	0	1,500		
					Collection, I & I		20,000		
					Mowing & trimming		2,000		
154,317	127,849	165,319	120,257		Total Materials & Service	155,300	190,150		
0				5-50-5800	Contingencies	10,000	15,000		
2,264	0			5-40-7922	Capital Outlay - Equip & Furni	0			
0	25,000	154,501	80,400	5-60-7126	Interfund Transfer - Capital R	80,400	80,000		150-170
50,000	60,592		60,000	5-60-7150	Interfund Transfer - Debt Serv	60,000	60,000		155-176
			5,000		Interfund Transfer - Street Cai	5,000	5,000		150-121
50,000	85,592	154,501	145,400		Total Transfers	145,400	145,000		
454,594	451,104	578,852	486,648		Total Expenses	606,500	615,150		
10,741	50,775	(5,859)	36,517		Net Fund Revenue(Expense)	400	12,850		
18,672	69,446	126,059	162,576		Ending Fund Balance	129,400	132,850	0	0

Fund 900 - Urban Renewal District
Department 100 Urban Renewal District

Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	YTD 2017-2018	Account # lew Chaves Syster	Account Name New Chaves System	2017-2018 Approved Budget	2018-2019 Proposed Budget	2018-2019 Approved Budget	2018-2019 Adopted Budget
60,945	35,030	62,003	68,236	3-30-0101	Beginning Fund Balance	60,000	185,000		
40	32	672		3-30-1500	Interest Earned				
186,097	225,562	242,691	253,757	3-30-4110	Property Taxes - Current Year	240,000	265,000		
42,280	8,139	8,752	4,118	3-30-4120	Property Taxes - Prior Year	9,000	6,000		
		137		3-30-4852	Earnings from Temporary Investments				
	141				Other Local Sources				
228,417	233,874	252,253	257,875		Total Revenue	249,000	271,000		
2500	10,000	0	0	5-10-5160	Admin Fee	0	13,000		100-100
41	52	20		5-20-5210	Dues/Memberships/Fees	0	1,000		
350	350	0		5-20-5222	Insurance	0			
1,000	1,000	1,000	83	5-20-5261	Auditor	1,500	2,000		
400	500	0		5-20-5422	Legal Notices	0			
1,791	1,902	1,020	83		Total Materials and Services	1,500	3,000		
0	0	0	0	5-50-8000	Reserved for Future Exenditures	0			
95,000	95,000	95,000	95,000	5-60-7121	Interfund Transfer - Sewer Plant Debt	95,000	95,000		155-176
155,041	100,000	150,000	46,000	5-60-7126	Interfund Transfer - Capital Reserve	46,000	18,000		150-
					Interfund Transfer - South Tank Debt		100,000		155-168
250,041	195,000	245,000	141,000		Total Transfers	141,000	213,000		
(25,915)	26,972	6,233	116,792		Net Fund Revenue(Expense)	106,500	42,000		
35,030	62,002	68,236	185,028		Ending Fund Balance	166,500	227,000		

50,000 less 4,000 overfunded in 16/17