

Fund 100 - General Fund Budget, Department 100 Non-Departmental

Historical Data				Budget for Next Year 2019-20				Notes
Actual								
Second Preceding Year	First Preceding Year	Adopted Budget	Estimated YTD Actuals	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
2016-17	2017-18	2018-19	2018-19		2019-20	2019-20	2019-20	
412,534	468,845	400,000	633,048	Beginning Fund Balance	828,433	828,433		
12,501	-	-	-	Interest Earned	-	-		
41,171	40,644	50,000	50,000	Property Taxes - Current Year	45,000	45,000		Nov; Feb; May. \$37,780 as of 4/5.
2,106	1,213	1,000	1,000	Property Taxes - Prior Years	1,000	1,000		
10,499	10,933	11,000	11,000	Business Licenses	11,000	11,000		
14,170	39,004	38,000	38,000	Vacation Rental Licenses/Fees	30,000	30,000		\$31,640 as of 4/5. Need to be cognizant of cap impact on number
18,890	19,858	19,000	21,000	Cable TV Franchise Tax	20,000	20,000		Quarterly
4,416	4,179	4,000	4,000	Telephone Franchise Tax	4,000	4,000		Annually
10,251	14,788	11,000	12,665	Disposal Franchise Tax	13,000	13,000		Quarterly
45,592	46,879	44,000	44,000	Electric Franchise Tax	44,000	44,000		Monthly
2,716	3,525	2,000	2,000	Permits & Filing Fees	200	200		\$175 as of 4/5
1,696	-	-	-	Fines or Liens	-	-		
932,025	1,040,059	950,000	950,000	Transient Room Tax	950,000	950,000		\$897,816 as of 4/5
5,375	23,934	3,000	8,000	Other Local Sources	3,000	3,000		Safe deposit boxes, fat traps, etc.
987	928	1,000	1,000	Cigarette Tax	700	700		\$540 as of 4/5
10,162	11,887	10,000	10,500	Liquor Tax	10,000	10,000		Monthly
-	-	1,200	1,200	Marijuana Tax	3,000	3,000		\$505 as of 4/5. Increase due to potential taxes from dispensary
17,198	15,403	8,000	8,600	State Revenue Share	9,000	9,000		Aug; Nov; Feb. \$8900 as of 4/5
176	6,889	-	-	Other State Sources	-	-		
-	-	13,000	13,000	Admin Reimbursement - URD	13,000	13,000		900-100
3,143	26,534	-	-	Earnings from Temporary Investments	-	-		
1,133,015	1,306,657	1,166,200	1,175,965	Total Revenue	1,156,900	1,156,900		
79,777	46,500	35,000	35,000	Interfund Transfer - Street Operations	-	2,000		621-100, previously 600-121
-	106,000	-	-	Interfund Transfer - Street Projects	-	-		150-121
54,248	24,750	20,580	20,580	Interfund Transfer - Library Operations	27,549	27,549		240-122
-	-	42,500	42,500	Interfund Transfer - Library Projects	60,585	60,585		150-122
2,288	38,800	3,225	3,225	Interfund Transfer - Museum Operations	5,279	5,279		240-123
-	-	-	-	Interfund Transfer - Museum Projects	-	-		150-123
125,437	76,800	93,000	93,000	Interfund Transfer - Commons	120,380	120,380		240-124
-	-	-	-	Interfund Transfer - Commons Projects	-	-		150-124
-	16,600	9,125	9,125	Interfund Transfer - Parks & Trails Operations	5,888	5,888		240-125
962,315	403,901	369,000	369,000	Interfund Transfer - Visitor Amenities	370,500	370,500		120-100
23,232	-	-	-	Interfund Transfer - Capital Reserve	-	-		
-	-	-	-	Interfund Transfer - Pers Xtra Reserve	-	-		
-	-	-	-	Interfund Transfer - Sewer Debt Fund	-	-		155-017
-	-	-	-	Interfund Transfer - GO Bond Debt Reserve	-	-		155-018
-	-	37,000	37,000	Interfund Transfer - Storm Drains - Operations	-	-		630-100
90,200	27,800	2,000	2,000	Interfund Transfer - Storm Drains - Projects	44,663	44,663		150-130
-	31,000	40,000	40,000	Interfund Transfer - City Hall Projects	20,000	20,000		150-101
677,497	772,151	651,430	651,430	Total Interfund Transfers	654,844	656,844		
455,518	534,506	514,770	524,535	Available for Department Expenses	502,057	500,057		
(399,207)	(383,382)	(440,000)	(361,300)	Department 101 - City Hall	(454,500)	(454,500)		100-101
-	(8,568)	(26,200)	(15,400)	Department 102 - 501 Building	(32,727)	(32,727)		100-108
-	21,647	-	47,550	Department 107 - Amenities/Marketing	-	-		100-107
(399,207)	(370,303)	(466,200)	(329,150)	Total Department Expenses	(487,227)	(487,227)		
468,845	633,048	448,570	828,433	Ending Fund Balance	843,263	841,263		

Fund 100 - General Fund Budget, Department 101 City Hall

Historical Data				Budget for Next Year 2019-20				Notes
Actual		Adopted Budget	Estimated YTD Actuals	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
Second Preceding Year	First Preceding Year							
2016-17	2017-18	2018-19	2018-19		2019-20	2019-20	2019-20	
				Allocated Wages, Benefits & PR Taxes	115,000	115,000		
174,690	103,143	115,000	106,000					
3,275	3,846	10,000	7,000	Emergency Prep & Public Safety	7,000	7,000		
5,607	5,457	9,000	6,000	Dues/Memberships/Fees	9,000	9,000		
22,243	33,100	80,000	25,000	Code Enforcement	80,000	80,000		
1,553	325	2,000	2,000	Education - Council & Commissions	2,000	2,000		
5,408	6,272	8,000	9,000	Insurance	9,000	9,000		
9,095	13,626	10,000	6,500	Office Materials & Supplies	10,000	10,000		
2,605	2,997	3,000	2,800	Office Phone/Cell/DSL	3,000	3,000		
5,156	2,245	3,000	1,600	Office Utilities	2,000	2,000		
-	60	200	-	Postage	200	200		
665	900	5,000	6,000	Education & Training	7,000	7,000		
-	11,850	10,000	8,000	IT Vendor Support	18,500	18,500		Includes a new server, a third of annual software costs
60,910	52,601	30,000	28,000	Professional Services	30,000	30,000		
4,303	4,000	4,000	4,000	Auditor	4,000	4,000		
-	38,566	40,000	41,000	City Planner	40,000	40,000		
3,292	4,080	7,000	9,000	Travel	10,000	10,000		
1,696	1,916	2,000	2,000	Equipment Rental	2,000	2,000		
7,140	8,759	7,000	7,000	Yard Debris Dumpster	7,000	7,000		
8,726	5,585	5,000	1,200	Building or Land Maintenance	5,000	5,000		
-	1,815	2,000	1,000	Custodial Support/Supplies	2,000	2,000		
10,841	16,603	-	-	Street Lighting	-	-		
748	4,128	1,000	800	Legal Notices	1,000	1,000		
41,050	39,400	39,000	47,000	Miscellaneous Public Services	50,000	50,000		Donations to various groups submitted & approved through the budget process
6,220	2,717	6,000	1,000	Office Expense - Other	1,500	1,500		\$286 on 4/4. Line Item contain credit card charges. CM advises leaving as is do to changes to Civic Rec software
17,800	17,800	17,800	17,800	Rent Allocation - Buildings	17,800	17,800		Rent City Hall pays to Commons
1,348	-	3,000	-	Equipment Repair/Maintenance	500	500		
4,838	1,591	3,000	3,600	Materials & Services - Other	5,000	5,000		\$2,275 as of 4/5. Line Item contains Credit card fees, event hosting meals, GASB 75 Fee, records reports, payment of 1099 & W2
224,517	280,238	307,000	237,300	Total Materials & Services	323,500	323,500		
-	-	-	-	Capital Outlay - Equipment	-	-		
		18,000	18,000	Contingencies	16,000	16,000		
(399,207)	(383,382)	(440,000)	(361,300)	Net Department Revenue (Expense)	(454,500)	(454,500)		

Fund 100 - General Fund Budget, Department 102 501 Bldg

Historical Data				Budget for Next Year 2019-20				
Actual		Adopted Budget	Estimated YTD Actuals	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	Notes
Second Preceding Year	First Preceding Year							
2016-17	2017-18	2018-19	2018-19		2019-20	2019-20	2019-20	
								A determination will be made on maintaining the expenses of City Hall when appropriate
-	-	11,700	6,500	Allocated Wages, Benefits & PR Taxes	11,700	11,700		
-	2,277	2,500	2,500	Insurance	2,500	2,500		
-	-	-	-	Office Materials & Supplies	-	-		
-	-	-	-	Office Phone/Cell/DSL	-	-		
-	3,242	3,000	1,200	Office Utilities	1,500	1,500		
-	3,049	8,000	5,200	Building or Land Maintenance	16,027	16,027		2017 IFMA \$3.50/sq ft for general maintenance. 501 Bldg 4579 sq ft per insurance. Although currently vacant the bldg is in need of maintenance.
-	-	1,000	-	Custodial Support/Supplies	1,000	1,000		
-	8,568	14,500	8,900	Total Materials & Services	21,027	21,027	-	
-	-	-	-	Capital Outlay - Equipment	-	-	-	
-	-	-	-	Contingencies	-	-	-	
-	(8,568)	(26,200)	(15,400)	Net Department Revenue (Expense)	(32,727)	(32,727)	-	

Fund 100 - General Fund Budget, Department 107 Marketing & Amenities

Historical Data				Budget for Next Year 2019-20				
Actual		Adopted Budget	Estimated YTD Actuals	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	Notes
Second Preceding Year	First Preceding Year							
2016-17	2017-18	2018-19	2018-19		2019-20	2019-20	2019-20	
120,130	120,000	138,000	138,000	OP Transfer - Marketing/Amenities	116,600	116,600		120-100
801				Other Revenue				
120,931	120,000	138,000	138,000	Total Revenue	116,600	116,600	-	
800	-	6,500	850	Allocated Labor	1,500	1,500		
67,217	64,765	65,000	65,000	Visitor Center Operations	65,000	65,000		Contract in place from 1/18 - 6/30/2020
750	10,750	5,000	1,000	Marketing Grants; Programs; Events	5,000	5,000		
12,746	10,393	16,650	8,100	Marketing and Website	20,250	20,250		
8,939	-	-	-	Trails	-	-		
19,389	-	20,000	-	Professional Services	-	-		
1,750	2,000	2,000	2,000	Fireworks	2,000	2,000		
-	-	12,850	5,000	City Beautification	12,850	12,850		Due to unexpected circumstances, the City Manager would like to request the same amount of funding as FY19
9,340	10,445	5,000	3,500	Materials & Services - Other	5,000	5,000		\$2,000 used as of 4/5. Line item contains Mowing, portable toilets, groundskeeping
-	-	5,000	5,000	Cape Perpetua Support	5,000	5,000		
120,131	98,353	131,500	89,600	Total Materials & Services	115,100	115,100		
-	-	-	-	Visitor Amenities Capital Outlay	-	-		
120,931	98,353	138,000	90,450	Total Expenses	116,600	116,600		
-	21,647	-	47,550	Net Department Revenue (Expense)	-	-		

City of Yachats Visitor Center Annual Advertising

	Revised per Budget Committee	FY19/20 Proposed
Oregon Coast Magazine & Mile-by-	\$ 3,625.00	\$ 3,625.00
Oregon Coast Visitors Association	\$ 3,650.00	\$ 3,650.00
Travel Oregon:	\$ 1,250.00	\$ 1,250.00
Willamette Living (+ Portland Monthly & Salem	\$ 2,325.00	\$ 2,325.00
Design:	\$ 1,000.00	\$ 1,000.00
Public Radio Ads Packages:	\$ 3,000.00	\$ 3,000.00
Social Media:	\$ -	\$ 3,600.00
Social Media Contest Software:	\$ 400.00	\$ 400.00
Photography and Videography:	\$ 1,400.00	\$ 1,400.00
	\$ 16,650.00	\$ 20,250.00

Fund 120 - Visitor Amenities Fund, Department 100 Non-Departmental

Historical Data				Budget for Next Year 2019-20				
Actual		Adopted Budget	Estimated YTD Actuals	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	Notes
Second Preceding Year	First Preceding Year							
2016-17	2017-18	2018-19	2018-19		2019-20	2019-20	2019-20	
210,031	195,095	118,000	119,446	Beginning Fund Balance	52,576	52,576		
1,128	-	-	-	Interest Earned	-	-		
362,315	403,901	369,000	369,000	Visitor Share - Transient Rental Tax	370,500	370,500		100-100
363,443	403,901	369,000	369,000	Total Revenue	370,500	370,500	-	
(9,573)	(3,950)	(8,820)	(8,820)	OP Transfer - Library	(11,807)	(11,807)		240-122
(6,864)	(7,800)	(9,675)	(9,675)	OP Transfer - Museum	(15,836)	(15,836)		240-123
-	(264,000)	-	-	OP Transfer - Capital Project	-	-		150-121; 200-100
-	-	(27,375)	(27,375)	OP Transfer - Parks & Trails Operations	(17,663)	(17,663)		240-125
-	(60,000)	(60,000)	(60,000)	OP Transfer - Parks & Trails Projects	(50,000)	(50,000)		150-125
(41,812)	(23,800)	(30,000)	(30,000)	OP Transfer - Commons	(40,127)	(40,127)		240-124
(120,130)	(120,000)	(138,000)	(138,000)	OP Transfer - Marketing/Amenities	(116,600)	(116,600)		100-107
(200,000)	-	(50,000)	(50,000)	OP Transfer - Capital Projects - Streets	(25,000)	(25,000)		150-121
-	-	(112,000)	(112,000)	OP Transfer - Capital Projects - LLCM	-	-		150-123
(378,379)	(479,550)	(435,870)	(435,870)	Total Interfund Transfers	(277,033)	(277,033)	-	
(14,936)	(75,649)	(66,870)	(66,870)	Net Fund Revenue (Expense)	93,468	93,468	-	
195,095	119,446	51,130	52,576	Ending Fund Balance	146,044	146,044	-	

Fund 150 - Capital Reserves, Department 101 City Hall

Historical Data				Budget for Next Year 2019-20				
Actual		Adopted Budget	Estimated YTD Actuals	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	Notes
Second Preceding Year	First Preceding Year							
50,000	45,650	45,000	79,022	Share of Beginning Balance (MEMO)	97,319	97,319		
3,000	31,000	40,000	40,000	Transfer from General Fund	20,000	20,000		100-100
3,000	31,000	40,000	40,000	Total Revenue	20,000	20,000		
29,383	30,937	55,000	36,703	Capital Outlay - Equipment/IT Projects	114,000	114,000		
(26,383)	63	(15,000)	3,297	Net Department Revenue (Expense)	(94,000)	(94,000)		
23,617	45,713	30,000	82,319	Ending balance prior to 150-100	3,319	3,319		

15000 15800
 7033 17509
45,650 79,022

15000 Grant is in Department 100
 Interest in 150-100
97,319 Share of Ending Balance (MEMO)

	CIP Projects	
	Meter Read Interface	10,000
20,000	Information System Development	29,000
15,000	Grant Return	-
10,000	Hardware Upgrade	-
20,000	24,903 Web Development	-
-	Office upgrade	75,000
5,000	Upgrade Emergency Plan	-
<u>55,000</u>	<u>39,903</u> total	<u>114,000</u>

Fund 150 - Capital Reserves, Department 102 501 Bldg

Historical Data				Budget for Next Year 2019-20				Notes
Actual		Adopted Budget	Estimated YTD Actuals	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
Second Preceding Year	First Preceding Year							
2016-17	2017-18	2018-19	2018-19		2019-20	2019-20	2019-20	
-	-	(20,000)	(7,114)	Share of Beginning Balance (MEMO)	(7,104)	(7,104)		
-	-	-	-	Bank Purchase Loan Repayment	-	-		
-	-	-	-	Total Revenue	-	-		
-	7,114	-	(10)	Capital Outlay -Engineering/etc.	-	-	-	FY20 Capital Accounted for in 150-101
-	7,114	-	(10)	Total Capital Outlay	-	-	-	
-	(7,114)	-	10	Net Department Revenue (Expense)	-	-	-	
-	(7,114)	(20,000)	(7,104)	Share of Ending Balance (MEMO)	(7,104)	(7,104)	-	

20,232 20,232

20,232

Bank Purchase Loan Repayment 2016-2017

20,232

Finance Committee will review 501 Loan Repayment Strategy

Fund 150 - Capital Reserves, Department 121 Streets

Historical Data				Budget for Next Year 2019-20				
Actual		Adopted Budget	Estimated YTD Actuals	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	Notes
Second Preceding Year	First Preceding Year							
2016-17	2017-18	2018-19	2018-19		2019-20	2019-20	2019-20	
13,763	17,630	370,000	395,514	Share of Beginning Balance (MEMO)	454,064	454,064		
-	-	-	-	Grant	100,000	100,000		Small Cities Grant
3,867	-	4,000	4,000	Street Reserves Generated	3,000	3,000		621-100 Ops to Reserves
-	-	-	-	Transfer from the General Fund	-	-		100-100
-	105,900	10,000	10,000	Transfer from URD	-	-		900-100
-	264,000	50,000	50,000	Transfer from the Visitor Amenities Fund	25,000	25,000		120-100
-	4,000	5,000	5,000	50 Cents per Meter Water	5,000	5,000		660-100
-	5,000	-	-	Transfer from Sewer	-	-		
-	5,000	5,000	5,000	50 Cents per Meter Sewer	5,000	5,000		670-100
3,867	383,900	74,000	74,000	Total Revenue	138,000	138,000	-	
-	-	15,000	120	Capitalized Labor	60,000	60,000		
-	-	-	-	Capital Outlay - Equipment	-	-		
-	-	-	-	Capital Outlay - Parking	-	-	-	
-	-	-	275	Capital Outlay - Gateway Sign	-	-		
-	-	50,000	-	Capital Outlay - Parking; Paving	25,000	25,000		
-	6,016	188,500	15,055	Capital Outlay - Street Projects	300,000	300,000		
-	6,016	253,500	15,450	Total Outlay	385,000	385,000	-	
3,867	377,884	(179,500)	58,550	Net Department Revenue (Expense)	(247,000)	(247,000)	-	

17,630 395,514 190,500 454,064 Share of Ending Balance (MEMO) 207,064 207,064 -

				CIP Projects	
	188,500	15,055		Street Projects	300,000
	15,000	120		City Crew Labor	60,000
	14,000	275		South Gateway Sign	-
	50,000	-		Parking/Paving	25,000
	<u>267,500</u>	<u>15,450</u>		Total	<u>385,000</u>

Fund 150 - Capital Reserves, Department 122 Library

Historical Data				Budget for Next Year 2019-20				
Actual		Adopted Budget	Estimated YTD Actuals	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	Notes
Second Preceding Year	First Preceding Year							
2016-17	2017-18	2018-19	2018-19		2019-20	2019-20	2019-20	
16,771	210,318	213,918	213,918	Share of Beginning Balance (MEMO)	246,493	246,493		This full amount is inclusive of the \$150,000 Hall Bequest
193,547	3,600	3,600	3,600	Library Reserves	3,600	3,600		240-122 From Operations to reserves
			890	Grant Received	-	-		
		42,500	42,500	Transfer from General Fund	60,585	60,585		100-100
193,547	3,600	46,100	46,990	Total Revenue	64,185	64,185	-	
		6,000	0	Capitalized Labor	8,000	8,000		
-	-	44,000	14,415	Capital Outlay - City Amenities	52,585	52,585		
-	-	50,000	14,415	Total Outlay	60,585	60,585		
193,547	3,600	(3,900)	32,575	Net Department Revenue (Expense)	3,600	3,600	-	

210,318 213,918 210,018 246,493 **Share of Ending Balance (MEMO)** 250,093 250,093 -

				CIP Projects	
		44,000	14,415	Relocation/Renovation/Configuration	52,585
		6,000	-	City Crew Labor	8,000
		<u>50,000</u>	<u>14,415</u>	Total	<u>60,585</u>

Fund 150 - Capital Reserves, Department 123 LLCM

Historical Data				Budget for Next Year 2019-20				
Actual		Adopted Budget	Estimated YTD Actuals	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	Notes
Second Preceding Year	First Preceding Year							
2016-17	2017-18	2018-19	2018-19		2019-20	2019-20	2019-20	
30,146	34,725	74,000	74,325	Share of Beginning Balance (MEMO)	217,827	217,827		
4,579	4,600	4,600	4,600	LLMC Reserves	4,600	4,600		240-123 From Operations to Reserves
-	-	-	27,000	Commons Reserves	-	-		240-124
-	35,000	-	-	Project transfer from the General Fund	-	-		100-100
-	-	112,000	112,000	Trans From Visitor Amenities	-	-		120-100
4,579	39,600	116,600	143,600	Total Revenue	4,600	4,600	-	
-	-	1,000	-	Capitalized Labor	5,000	5,000		
-	-	149,000	98	Capital Outlay - City Amenities	143,000	143,000		
-	-	150,000	98	Total Outlay	148,000	148,000	-	
4,579	39,600	(33,400)	143,502	Net Department Revenue (Expense)	(143,400)	(143,400)	-	

34,725 74,325 40,600 217,827 Share of Ending Balance (MEMO) 74,427 74,427 0

	CIP Projects	
149,000	Museum Rebuild/Repair	143,000
1,000	City Crew Labor	5,000
<u>150,000</u>	total	<u>148,000</u>

Fund 150 - Capital Reserves, Department 124 Commons

Historical Data				Budget for Next Year 2019-20				
Actual		Adopted Budget	Estimated YTD Actuals	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	Notes
Second Preceding Year	First Preceding Year							
2016-17	2017-18	2018-19	2018-19	New Chaves System	2019-20	2019-20	2019-20	
70,000	186,594	190,000	185,117	Share of Beginning Balance (MEMO)	131,900	131,900		
116,594	27,000	27,000	8,500	Parks and Commons Reserves	27,000	27,000		240-124 From Operations to Reserves
-	-	-	-	Project transfer from General Fund	-	-		100-100
-	-	-	40,000	Grant	-	-		
116,594	27,000	27,000	48,500	Total Revenue	27,000	27,000	-	
-	-	1,500	-	Capitalized Labor	-	-		
-	28,477	113,500	101,717	Capital Outlay - City Amenities	-	-		
-	28,477	115,000	101,717	Total Outlay	-	-	-	
116,594	(1,477)	(88,000)	(53,217)	Net Department Revenue (Expense)	27,000	27,000	-	

186,594 185,117 102,000 131,900 Share of Ending Balance (MEMO) 158,900 158,900

CIP Projects

79,500	79,785	New Roof	
34,000	21,932	New Floor	
		Upgrades to Equipment	-
1,500		City Crew Labor	-
<u>115,000</u>	<u>101,717</u>		<u>total</u>

Fund 150 - Capital Reserves, Department 125 Parks & Trails

Historical Data				Budget for Next Year 2019-20				
Actual		Adopted Budget	Estimated YTD Actuals	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	Notes
Second Preceding Year	First Preceding Year							
2016-17	2017-18	2018-19	2018-19		2019-20	2019-20	2019-20	
-	-	40,000	35,486	Share of Beginning Balance (MEMO)	103,486	103,486		
-	40,000	60,000	60,000	Visitor Amenities	50,000	50,000		120-100
-	0	8,000	8,000	Transfer from URD	-			900-100
-	40,000	68,000	68,000	Total Revenues	50,000	50,000	-	
-	-	2,650	-	Capitalized Labor	5,000	5,000		
-	4,514	9,850	-	Capital Outlay - City Amenities	-	-		
-	-	-	-	Ridge Trail	-	-		
-	-	47,500	-	Capital Outlay - Yachats Ocean View Drive Trail	45,000	45,000		
-	-	-	-	Parking Improvements	-	-		
-	4,514	60,000	-	Total Capital Outlay	50,000	50,000	-	Funded by Visitor Amenities
-	35,486	8,000	68,000	Net Department Revenue (Expense)	-	-	-	
-	35,486	48,000	103,486	Share of Ending Balance (MEMO)	103,486			

Fund 150 - Capital Reserves, Department 130 Storm Drains

Historical Data			Budget for Next Year 2019-20					
Actual		Adopted Budget	Estimated YTD Actuals	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	Notes
Second Preceding Year	First Preceding Year							
2016-17	2017-18	2018-19	2018-19		2019-20	2019-20	2019-20	
-	-	(7,000)	(6,663)	Share of Beginning Balance (MEMO)	(4,663)	(4,663)		
		2,000	2,000	Transfer from General Fund	44,663	44,663		100-100
		2,000	2,000	Total Revenues	44,663	44,663		
-	6,663	2,000	-	Capital Outlay - Hanley Culvert	40,000	-	-	
-	-	-	-	Ridge Trail	-	-		
				Build Out/Improvements	-	40,000		
-	6,663	2,000	-	Total Capital Outlay	40,000	40,000		
-	(6,663)	-	2,000	Net Department Revenue (Expense)	4,663	4,663	-	

- (6,663) (7,000) (4,663) Share of Ending Balance (MEMO) -

Fund 150 - Capital Reserves, Department 160 Water Plant

Historical Data				Budget for Next Year 2019-20				Notes
Actual								
Second Preceding Year	First Preceding Year	Adopted Budget	Estimated YTD Actuals	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
2016-17	2017-18	2018-19	2018-19		2019-20	2019-20	2019-20	
396,623	353,755	290,000	86,448	Share of Beginning Balance (MEMO)	162,450	162,450		Beginning 18/19 Cap Reserve share balance is the net of the Highway 101 as reflected in the Capital Reserve Spreadsheets
133,032	78,000	100,000	100,000	Water Reserves	100,000	100,000		660-100
				Transfer from SDC	45,000	45,000		Backwash per Water Lead; 160-100
133,032	78,000	100,000	100,000	Total Revenues	145,000	145,000	-	
		45,250	10,560	Capitalized Labor	3,000	3,000		
8,964	69,776	89,000	-	Capital Outlay - Equipment	114,000	114,000		
166,936	75,532	175,750	13,438	Capital Outlay - Water System	273,000	273,000		
175,900	145,308	310,000	23,998	Total Capital Outlay	390,000	390,000	-	
(42,868)	(67,308)	(210,000)	76,002	Net Department Revenue (Expense)	(245,000)	(245,000)	-	

353,755	286,448	80,000	162,450	Share of Ending Balance (MEMO)	(82,551)	(82,550)	0
	(200,000)			Transfer to Highway 101			
	86,448		162,450	Share of Ending Balance (MEMO)	(82,551)		
		65,000	3,938	CIP Projects			
				W. 3rd Street			
		83,000		Waterline Upgrade	-		
				Water Masterplan	60,000		
		14,250	9,500	Enclose Blackstone			
				Booster Station			
		13,500		Radio Read Meter Replacement			
				Shop Doors	30,000		
				Backwash Plumbing	45,000		
				Earthquake Valves	60,000		
				Water Rate Study	20,000		
				Water Plant Systems	48,000		
				SCADA System	10,000		
		44,250	10,560	City Crew Labor	2000		
		220,000	23,998	Total	275,000		
		89,000		Equipment			
				Vac Truck - share with			
				WW	89,000		
				Truck	25,000		
		1,000		City Crew Labor	1,000		
		90,000		Total	115,000		
		310,000	23,998	Total	390,000		

Fund 150 - Capital Reserves, Department 170 Wastewater Plant

Historical Data				Budget for Next Year 2019-20				Notes
Actual				Proposed by	Approved	Adopted		
Second Preceding Year	First Preceding Year	Adopted Budget	Estimated YTD Actuals	Resource Description	Budget Officer	by Budget Committee	by City Council	
2016-17	2017-18	2018-19	2018-19		2019-20	2019-20	2019-20	
723,621	816,800	720,000	277,686	Share of Beginning Balance (MEMO)	463,065	463,065		Beginning 18/19 Cap Reserve share balance is the net of the Highway 101 as reflected in the Capital Reserve Spreadsheets
154,501	80,400	80,000	80,000	Sewer Reserves	80,000	80,000		670-100
-	-	150,000	170,000	Transfer from SDC Fund W/W	-	-		160-100
-	-	-	-	Transfer from URD	-	25,000		900-100
154,501	80,400	230,000	250,000	Total Revenue	80,000	105,000	-	
		12,750	1,226	Capitalized Labor	3,000	3,000		
1,463	69,776	113,000	-	Capital Outlay - Equipment	89,000	89,000		
59,859	99,739	114,250	63,395	Capital Outlay - Infrastructure	246,000	276,000		
				Capital Outlay - Crestview Sewer	-	-	-	
61,322	169,514	240,000	64,621	Total Capital Outlay	338,000	368,000	-	
93,179	(89,114)	(10,000)	185,379	Net Department Revenue (Expense)	(258,000)	(263,000)	-	

816,800	727,686	710,000	463,065	Share of Ending Balance (MEMO)	205,065	200,065
	(450,000)			Transfer to Highway 101		

277,686				Share of Ending Balance (MEMO)	205,065	200,065
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CIP Projects

45,000	62,195	Crestview Wastewater Line	
55,250	1,200	Pole Building for Equip	80000
		Sliding Doors UV Bldg	15,000
		Roll-up Doors	30,000
		Air Valve Acuator	6,000
		Slide Gate	5,000
14,000		Radio Read Meter Replacement	-
		I&I Basin Rehab	30,000
		Wastewater Rate Study	20,000
		Waste Water Plan	90,000
10,750	1,226	City Crew Labor	2,000
125,000	64,621	Total	278,000
		Equipment	
24,000		2,000 Gallon Water Truck	
89,000		Vac Truck	89,000
2,000		City Crew Labor	1,000
115,000	-	Total	90,000
240,000	64,621	Total	368,000

Fund 155 - Restricted Reserves Department 100 Non-Departmental

Historical Data				RECAP				
Actual				Budget for Next Year 2019-20				
Second Preceding Year 2016-17	First Preceding Year 2017-18	Adopted Budget 2018-19	Estimated YTD Actuals 2018-19	Account Name	Proposed by Budget Officer 2019-20	Approved by Budget Committee 2019-20	Adopted by City Council 2019-20	Notes
471,487	464,872	450,000	521,356	Beginning Fund Balance	914,283	914,283	914,283	
2,013	-	2,000	-	Interest Income	-	-	-	
1,889	-	-	-	Earnings from Temporary Investments	-	-	-	
3,902	-	2,000	-	Total Revenue	-	-	-	
-	(2,459)	150	150	Department 017 - Revenue Bonds	150	150	-	
(4,853)	(1,427)	(670)	(5,310)	Department 018 - GO Bonds	245	245	-	
(1,762)	60,370	50,267	298,087	Department 176 - Sewer Plant Loans From Fund 60	59,147	59,147	-	
		60,000	100,000	Department 168 - South Tank	60,089	60,089	-	
(6,615)	56,484	109,747	392,927	Total Department Revenue (Expense)	119,631	119,631	-	
(2,713)	56,484	111,747	392,927	Net Fund Revenue (Expense)	119,631	119,631	-	
464,872	521,356	559,747	914,283	Ending Fund Balance	1,033,914	1,033,914	914,283	

Fund 155 - Restricted Reserves, Department 017 Water Revenue Bond

Historical Data				Budget for Next Year 2019-20				Notes
Actual		Adopted Budget	Estimated YTD Actuals	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
Second Preceding Year	First Preceding Year							
2016-17	2017-18	2018-19	2018-19		2019-20	2019-20	2019-20	
0	43,000	43,000	43,000	Transfer from Water System	43,000	43,000		3.07% Interest, Payoff 3/2032, 2 payments/year. Net Revenues are required to be 1.2x total debt service (gross revenues after expenses - Does not include South Tank Loan per conversation on 4/5/19). \$42,000 required to be set aside in reserve in a Washington Federal Account.
-	43,000	43,000	43,000	Total Revenue	43,000	43,000		660-100. Budgeted Fund 60 in the old system.
0	26,565	14,664	14,664	Interest Payments	13,792	13,792		FY20 Interest \$13,792 per amortization schedule
0	18,894	28,186	28,186	Principal Payments	29,058	29,058		FY20 Principle \$29,058
0	45,459	42,850	42,850	Total Expenses	42,850	42,850		
0	(2,459)	150	150	Net Department Revenue(Expense)	150	150		

Fund 155 - Restricted Reserves, Department 018 GO Water Bond

Historical Data				Budget for Next Year 2019-20				Notes
Actual		Adopted Budget	Estimated YTD Actuals	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
Second Preceding Year	First Preceding Year							
2016-17	2017-18	2018-19	2018-19		2019-20	2019-20	2019-20	
39,473	42,061	43,000	38,554	Property Taxes - Current Year	44,000	44,000		3.0% Interest, Payoff 12/2031, 2 payments/year
1,133	950	1,000	806	Property Taxes - Prior Year Transfer from the General Fund	1,000	1,000		1st payment in Dec is P&I, 2nd Payment is interest only
40,606	43,011	44,000	39,360	Interest Earned	-	-		
				Total Revenue	45,000	45,000		
28,321	15,438	14,670	14,670	Interest Payments	13,755	13,755		FY20 Interest \$13,755 per amortization schedule
17,138	29,000	30,000	30,000	Principal Payments	31,000	31,000		FY20 Principle \$31,000
45,459	44,438	44,670	44,670	Total Debt Service	44,755	44,755		
(4,853)	(1,427)	(670)	(5,310)	Net Department Revenue(Expense)	245	245		

Fund 155 - Restricted Reserves, Department 168 South Tank Loan

Historical Data				Budget for Next Year 2019-20				Notes
Actual		Adopted Budget	Estimated YTD Actuals	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
Second Preceding Year	First Preceding Year							2016-17
-	-	100,000	100,000	Urban Renewal Contribution	100,000	100,000	-	1.0% Interest, Payoff 12/2048, 1 payment/year 900-100
-	-	100,000	100,000	Total Revenue	100,000	100,000	-	7/3/18 IGA requires a \$100,000 payment from the URD to the City to repay the South Tank Loan. This is in effect despite the lower amoritization payment. First payment due 12/2019.
-	-	5,600	-	Interest Payments	15,409	15,409	-	\$15,408.64 is FY20 Interest payment per amoritization
-	-	34,400	-	Principal Payments	24,502	24,502	-	\$24,501.92 is FY20 Principal payment per amoritization
-	-	40,000	-	Total Debt Service	39,911	39,911	-	
-	-	60,000	100,000	Net Department Revenue(Expense)	60,089	60,089	-	Finance Committee to review if excess contribution can be applied to early payoff of City loans

Fund 155 - Restricted Reserves, Department 176 Wastewater Plant Loan

Historical Data				Budget for Next Year 2019-20				Notes
Actual		Adopted Budget	Estimated YTD Actuals	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
Second Preceding Year	First Preceding Year							2016-17
								DEQ - 2.90% Interest, 0.5% Annual fee Payoff 4/2029, 2 payments/year. A required reserve of \$225,687 is required.
								IFA - Variable Interest ~5.0% Payoff 12/2033, 1 payment/year
95,000	95,000	95,000	95,000	Urban Renewal Contribution	95,000	95,000		900-100
-	-	-	-	Interest Earned	-	-		
-	-	-	-	Earnings from Temporary Investments	-	-		
80,000	40,000	40,000	40,000	Sewer SDC Transfers	40,000	40,000		160-100
335,000	374,949	365,000	365,000	Capital Reserve Transfers (F&B Tax)	370,000	370,000		150-100
	60,000	60,000	60,000	Transfer from Sewer Fund	60,000	60,000		670-100
				Transfer from Sewer Debt Fund				
				Transfer from General Fund				
510,000	569,949	560,000	560,000	Total Revenue	565,000	565,000		
138,367	129,254	120,000	61,127	Interest Payments - DEQ	110,221	110,221		FY20 Interest payment per amortization
311,993	321,106	331,000	164,053	Principal Payments - DEQ	340,139	340,139		FY20 Principal payment per amortization
23,469	21,887	22,000		DEQ Fees	18,581	18,581		FY20 Fee payment per amortization
17,706	19,518	18,806	18,806	Interest Payments - IFA	18,986	18,986		FY20 Interest payment per amortization
20,227	17,814	17,927	17,927	Principal Payments - IFA	17,926	17,926		FY20 Principal payment per amortization
511,762	509,579	509,733	261,913	Total Debt Service	505,853	505,853		
(1,762)	60,370	50,267	298,087	Net Department Revenue(Expense)	59,147	59,147		Finance Committee to review loans and determine whether early payoff of the IFA loan is in the best interst of the City.

Budgeted in Fund 76 in the old system

Fund 160 - System Development Charges, Department 100 Non-Departmental

Historical Data				Budget for Next Year 2019-20				
Actual		Adopted Budget	Estimated YTD Actuals	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	Notes
Second Preceding Year	First Preceding Year							
2016-17	2017-18	2018-19	2018-19	New Chaves System	2019-20	2019-20	2019-20	
219,810	149,074	185,000	236,321	Beginning Fund Balance	355,332	355,332		
-	-	-	-	Interest Earned	-	-		
14,719	15,776	7,000	20,000	Water Improvements	15,000	15,000		\$20,553 as of 4/4, 3 year avg is \$16,800
12,206	21,432	10,000	32,000	Water Reimbursements	20,000	20,000		\$33,163 as of 4/4, 3 year avg is \$21,879
42,766	61,922	30,000	81,029	Sewer Reimbursements	60,000	60,000		\$83,139 as of 4/4, 3 year avg is \$61,906
13,442	28,119	10,000	18,513	Storm Drain Improvements	19,000	19,000		\$18,838 as of 4/4, 3 year avg is \$20,025
1,129	-	-	-	Earnings on Temporary Investments	-	-		
-	-	10,000	10,000	CY LID Repayments - Principal	10,000	10,000		\$14,946 as of 4/4, no avg
-	-	4,000	2,800	CY LID Repayments - Interest	-	-		\$2,814 as of 4/4, no avg
-	-	164,668	164,668	LID repayments transferred from Reserves	-	25,294		150-100
84,263	127,248	235,668	329,010	Total Revenue	124,000	149,294		
-	-	-	-	Reserved for Future Expenditures	-	-		
(75,000)	-	-	-	Transfer to Highway 101 Project	-	-		
(80,000)	(40,000)	(40,000)	(40,000)	Transfer to Debt Reserves	(40,000)	(40,000)		155-176
-	-	-	-	Transfer to Capital Reserves Water	(45,000)	(45,000)		150-160
-	-	(150,000)	(170,000)	Transfer to Capital Reserves WW	-	-		150-170
(70,737)	87,248	45,668	119,010	Net Fund Revenue (Expense)	39,000	64,294		
149,074	236,321	230,668	355,332	Ending Fund Balance	394,332	419,626		

Fund 200 - Highway 101 Construction, Department 100 Non-Departmental
Budget for Next Year 2019-20

Historical Data				Budget for Next Year 2019-20				
Actual								
Second Preceding Year	First Preceding Year	Adopted Budget	Estimated YTD Actuals	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	Notes
2016-17	2017-18	2018-19	2018-19		2019-20	2019-20	2019-20	
435,221	(499,559)	(75,000)	2,950	Beginning Fund Balance	2,950	2,950		Finance Committee will research where funds should be placed.
1,336	-	-	-	Interest Earned	-	-		
913	-	-	-	Earnings from Temporary Investments	-	-		
1,000,000	-	20,000	-	2nd ODOT Grant Highway 101	-	-		
-	-	-	-	Additional ODOT Grant	-	-		
-	490,144	365,000	-	ODOT Storm Drain Funding	-	-		
-	-	-	-	Earnings from Temporary Investments	-	-		
75,000	-	-	-	Operating Transfer from SDC's	-	-		
146,000	46,000	46,000	-	Urban Renewal Contribution	-	-		900-100
-	650,000	650,000	-	Transfers from Capital Reserve Fund	-	-		
-	-	-	-	Transfer from Streets Fund	-	-		150-100
-	-	-	-	Transfer from Storm Drain Fund	-	-		
200,000	-	-	-	Transfer from Visitor Amenities	-	-		
1,423,249	1,186,144	1,081,000	-	Total Revenue	-	-		
-	-	-	-	Underground Utility Transfer - TBD	-	-		
1,423,249	1,186,144	1,081,000	-	Total Revenue	-	-		
-	-	-	-	Allocated Labor	-	-		
-	-	-	-	Personnel Services	-	-		
-	-	-	-	Capital Outlay	-	-		
-	-	-	-	OP Transfer to Reserves	-	-		
(1,617,832)	(683,635)	(356,000)	-	Capital Outlay - Streets/Sidewalks	-	-		
(546,636)	-	-	-	Capital Outlay - Underground Utilities	-	-		
-	-	-	-	Capital Outlay - Underground Utilities	-	-		
-	-	-	-	Capital Outlay - Sewer Line	-	-		
-	-	-	-	Capital Outlay - Waterlines	-	-		
(193,561)	-	-	-	Capital Outlay - Storm Drains	-	-		
-	-	-	-	Reserved for Future Expenditures	-	-		
(2,358,029)	(683,635)	(356,000)	-	Total Expenditures	-	-		
(934,780)	502,509	725,000	-	Net Fund Revenue (Expense)	-	-		
(499,559)	2,950	650,000	2,950	Ending Fund Balance	2,950	2,950		

Fund 240 - City Amenities, Departments 100-125 Library, LLCM, Commons, Parks & Trails

Fund 240 City Amenities 2018-2019 Fiscal Budget RECAP

Department 100 Non-Departmental

Historical Data

Budget for Next Year 2019-20

Actual		Adopted Budget	Estimated YTD Actuals	Account #	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	Notes
Second Preceding Year	First Preceding Year								
2016-17	2017-18	2018-19	2018-19			2019-20	2019-20	2019-20	
5,527	(15,519)	5,000	500	3-30-0101	Beginning Fund Balance	55,411	55,411		
451	3,009	-	6,450		Department 122 - Library	-	-		
842	1,557	-	4,547		Department 123- LLCM	-	-		
(22,339)	2,967	-	26,414		Department 124- Commons	-	-		
-	8,486	-	17,500		Department 125- Parks & Trails	-	-		
<u>(15,519)</u>	<u>500</u>	<u>5,000</u>	<u>55,411</u>		Ending Fund Balance	<u>55,411</u>	<u>55,411</u>		

Fund 240 - City Amenities, Department 122 Library

Historical Data				Budget for Next Year 2019-20				Notes
Actual								
Second Preceding Year	First Preceding Year	Adopted Budget	Estimated YTD Actuals	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
2016-17	2017-18	2018-19	2018-19		2019-20	2019-20	2019-20	Submitted by Library w/input from City Manager on Maintenance
151,562	2,121	2,000	2,200	Gifts and Donations	2,000	2,000		
1,050	1,000	1,000	1,000	Other State Sources	1,000	1,000		
152,612	3,121	3,000	3,200	Total External Revenue	3,000	3,000		
54,248	24,750	20,580	20,580	General Fund Support (85%) 70% per Budget Committee	27,549	27,549		100-100
9,573	3,950	8,820	8,820	Visitor Amenities Support (15%) (30% per Budget Committee)	11,807	11,807		120-100
63,821	28,700	29,400	29,400	Total Internal Support	39,356	39,356		
216,433	31,821	32,400	32,600	Total Resources	42,356	42,356		
243	488	2,000	1,000	Allocated Labor	2,000	2,000		
789	981	1,000	1,200	Insurance	1,500	1,500		
1,503	1,531	1,400	1,500	Office Phone/Cell/DSL	1,500	1,500		
1,678	1,795	1,600	1,300	Office Utilities	1,400	1,400		
-	-	1,500	400	Software/Hardware	3,500	3,500		Includes cost of Firewall
2,681	1,719	4,000	750	Equipment Repair	5,000	5,000		
2,772	2,969	4,000	3,000	Children's Books/Programs	4,000	4,000		
2,291	5,629	2,500	3,800	Building or Land Maintenance	7,056	7,056		2017 IFMA \$3.50/sq ft budget for general maintenance. Library 2016 sq feet per insurance
	1,433	1,500	1,100	Operating Materials and Supplies	1,500	1,500		
7,744	7,780	7,500	8,000	Books and Periodicals	8,000	8,000		
2,733	887	1,800	500	Materials and Services Other	3,300	3,300		
22,193	24,724	26,800	21,550	Total Materials and Services	36,756	36,756		
193,547	3,600	3,600	3,600	Interfund Transfer - Capital Reserve	3,600	3,600		150-122
216,433	31,821	32,400	32,600	Total Resources	42,356			
243	488	2,000	1,000	Total Personnel Services	2,000			
22,193	24,724	26,800	21,550	Total Material & Services	36,756			
193,547	3,600	3,600	3,600	Total Capital Reserve Transfers	3,600			
215,982	28,812	32,400	26,150	Total Expenditures	42,356			
451	3,009	-	6,450	Total Department Revenue (Expense)	-	-		

Fund 240 - City Amenities, Department 123 LLCM

Historical Data				Budget for Next Year 2019-20				Notes
Actual			Estimated	Proposed by	Approved	Adopted		
Second Preceding Year	First Preceding Year	Adopted Budget	YTD Actuals	Budget Officer	by Budget Committee	by City Council		
2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20	Submitted by LLC&M w/input from City Manager on Maintenance	
2,024	1,961	2,000	1,500	Rents or Fees	1,500	1,500		
260	293	-	148	Inventory Sale	-	-		
1,296	1,317	1,000	1,600	Gifts and Donations	1,400	1,400		
-	-	-	-	Other State Sources	-	-		
3,580	3,571	3,000	3,248	Total External Revenue	2,900	2,900		
2,288	3,800	3,225	3,225	General Fund Support (25%)	5,279	5,279		100-100
6,864	7,800	9,675	9,675	Visitor Amenities Support (75%)	15,836	15,836		120-100
9,152	11,600	12,900	12,900	Total Internal Support	21,114	21,114		
12,732	15,171	15,900	16,148	Total Resources	24,014	24,014		
-	1,459	2,500	612	Allocated Labor	2,500	2,500		
172	178	200	178	Marketing/Road Sign	200	200		
928	925	1,000	925	Insurance	1,100	1,100		
652	553	700	443	Office Phone/Cell/DSL	600	600		
1,545	1,675	1,400	1,387	Office Utilities	1,400	1,400		
-	-	-	-	Equipment Repair	-	-		
794	903	500	556	Building or Land Maintenance	9,114	9,114		2017 IFMA \$3.50/sq ft budget for general maintenance. LLCM 2604 sq feet per insurance
149	-	1,000	-	Inventory Purchases	1,000	1,000		
2,996	2,938	3,000	2,518	Parks/Grounds Maintenance	3,000	3,000		
-	50	500	50	Equipment & Furnishings	100	100		
75	332	500	332	Materials and Services Other	400	400		
7,311	7,555	8,800	6,389	Total Materials and Services	16,914	16,914		
4,579	4,600	4,600	4,600	Interfund Transfer - Capital Reserve	4,600	4,600		150-123
12,732	15,171	15,900	16,148	Total Resources	24,014			
-	1,459	2,500	612	Total Personnel Services	2,500			
7,311	7,555	8,800	6,389	Total Material & Services	16,914			
4,579	4,600	4,600	4,600	Total Capital Reserve Transfers	4,600			
11,890	13,614	15,900	11,601	Total Expenditures	24,014			
842	1,557	-	4,547	Total Department Revenue (Expense)	-	-		

Fund 240 - City Amenities, Department 124 Commons Building

Historical Data				Budget for Next Year 2019-20				Notes
Actual		Adopted Budget	Estimated YTD Actuals	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
Second Preceding Year	First Preceding Year							
2016-17	2017-18	2018-19	2018-19		2019-20	2019-20	2019-20	
25,721	28,462	22,000	25,500	Rents or Fees	26,000	26,000		
17,800	17,800	17,800	17,800	City Hall Rental Income	17,800	17,800		
391	-	-	-	Gifts and Donations	-	-		
-	-	-	-	Other State Sources	-	-		
43,912	46,262	39,800	43,300	Total External Revenue	43,800	43,800		
125,437	76,800	93,000	93,000	General Fund Support (75%)	120,380	120,380		100-100
41,812	23,800	30,000	30,000	Visitor Amenities Support (25%)	40,127	40,127		120-100
167,249	100,600	123,000	123,000	Total Internal Support	160,506	160,506		
211,161	146,862	162,800	166,300	Total Resources	204,306	204,306		
18,623	39,766	40,000	32,000	Allocated Labor	40,000	40,000		
4,484	5,509	5,500	5,000	Insurance	6,000	6,000		
253	309	250	276	Office Materials/Supplies	500	500		
2,576	849	1,500	310	Office Phone/Cell/DSL	1,000	1,000		
5,927	5,655	5,000	5,000	Office Utilities	5,000	5,000		
36,000	37,300	38,000	36,000	Professional Services	38,000	38,000		
413	526	550	-	Tools & Small Equipment	500	500		
30,917	15,564	20,000	15,000	Building or Land Maintenance	50,806	50,806		2017 IFMA \$3.50/sq. ft budget for general maintenance. Commons 14516 sq. feet per insurance
12,309	11,061	14,500	19,000	Custodial Support/Supply	25,000	25,000		Increased Custodial Service
4,025	-	-	-	Parks/Grounds Maintenance	-	-		
-	-	-	-	Equipment & Furnishings	-	-		
1,379	356	500	300	Materials and Services Other	500	500		
98,282	77,130	85,800	80,886	Total Materials and Services	127,306	127,306		
-	-	-	-	Capital Outlay City Amenities	-	-		
-	-	10,000	-	Contingencies	10,000	10,000		
116,594	27,000	27,000	27,000	Interfund Transfer - Capital Reserve	27,000	27,000		150-124
211,161	146,862	162,800	166,300	Total Resources	204,306			
18,623	39,766	40,000	32,000	Total Personnel Services	40,000			
98,282	77,130	85,800	80,886	Total Material & Services/Conting.	137,306			
-	-	-	-	Total Capital Reserves Transfers	27,000			
116,906	116,895	125,800	112,886	Total Expenditures	204,306			
(22,339)	2,967	-	26,414	Total Department Revenue (Expense)	-	-	-	

Fund 240 - City Amenities, Department 125 Parks & Trails

Historical Data				Budget for Next Year 2019-20				Notes
Actual								
Second Preceding Year	First Preceding Year	Adopted Budget	Estimated YTD Actuals	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
2016-17	2017-18	2018-19	2018-19		2019-20	2019-20	2019-20	Submitted by Trails Committee
-	87	500	-	Rents or Fees	-	-		
-	-	-	-	Gifts and Donations	-	-		
-	-	-	-	Other State Sources	-	-		
-	87	500	-	Total External Revenue	-	-		
-	16,600	9,125	9,125	General Fund Support (25%)	5,888	5,888		100-100
-	20,000	27,375	27,375	Visitor Amenities Support (75%)	17,663	17,663		120-100
-	36,600	36,500	36,500	Total Internal Support	23,550	23,550		
-	36,687	37,000	36,500	Total Resources	23,550	23,550		
-	1,845	6,000	3,000	Allocated Labor	3,000	3,000		City labor to pick up weed piles
-	-	-	-	Insurance	3,000	3,000		Gerdemann Trail, volunteer coverage
-	-	-	-	Dues/Memberships/fees	3,000	3,000		Trail Conferences, Training Registration, Training Accomadation - Acct: 5-20-5210 - outlined FY20
-	-	-	-	Travel	1,500	1,500		Conferences, Training Travel, Loal road travel for trail needs - Acct: 5-20-5270 - outlined FY20
-	9,755	20,000	8,000	Trails Supplies/Services	2,000	2,000		Evacuation trail to new fire station. The route, cost, & timeline are all unknown at present.
-	-	-	-	Office Materials/Supplies	-	-		
-	-	-	-	Office Phone/Cell/DSL	-	-		
-	-	-	-	Office Utilities	3,250	3,250		Pr-Printing, Etc., permanent outdoor trail maps/signs
-	-	-	-	Professional Services	300	300		Safety/First Aid equipment & training
-	-	-	-	Tools & Small Equipment	1,500	1,500		
-	-	1,000	1,500	Building or Land Maintenance	4,500	4,500		
-	-	-	-	Custodial Support/Supply	-	-		
-	16,601	10,000	6,500	Parks/Grounds Maintenance	-	-		
-	-	-	-	Equipment & Furnishings	500	500		NYD Peace Hike Buttons
-	-	-	-	Materials and Services Other	1,000	1,000		Food & non-alcoholic refreshments for trail volunteers - approxiately 25 events annually, often with 20+ participants
-	26,356	31,000	16,000	Total Materials and Services	20,550	20,550		
-	36,687	37,000	36,500	Total Resources	23,550			
-	1,845	6,000	3,000	Total Personnel Services	3,000			
-	26,356	31,000	16,000	Total Material & Services	20,550			
-	-	-	-	Total Capital Reserves Transfers	-			
-	28,201	37,000	19,000	Total Expenditures	23,550			
-	8,486	-	17,500	Total Department Revenue (Expense)	-	-		

Fund 621 - City Infrastructure, Department 100 Streets

Historical Data				Budget for Next Year 2019-20				Notes
Actual		Adopted Budget	Estimated YTD Actuals	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
Second Preceding Year	First Preceding Year							2016-17
39,599	71,533	42,000	77,630	Beginning Fund Balance	70,356	70,356		
43,875	46,969	44,000	41,717	State Highway Allocation	44,000	44,000		
-	-	-	-	Gifts and Donations	-	-		
173	-	-	-	Earnings from Temporary Investments	-	-		
-	-	-	-	Urban Renewal Contribution	-	-		
-	-	-	-	Other State Sources	-	-		
44,048	46,969	44,000	41,717	Total External Revenue	44,000	44,000	-	
79,777	46,600	35,000	35,000	General Fund Support	-	2,000	100-100	
79,777	46,600	35,000	35,000	Total Internal Support	-	2,000	-	
123,825	93,569	79,000	76,717	Total Revenue	44,000	46,000	-	
54,333	37,812	33,000	34,500	Allocated Labor	40,000	40,000		
1,268	4,076	4,500	2,200	Insurance	4,500	4,500		
-	-	1,500	220	Equipment Lease	1,500	1,500	tool rentals if our equip fails	
3,799	2,839	4,200	4,700	Equip - Fuel/Tires/Parts	4,500	6,500		
1,438	1,934	2,000	31	Equipment Repair	2,000	2,000		
609	1,033	1,500	-	Tools & Small Equipment	1,500	1,500	saw blades & small tools	
-	-	14,000	18,500	Street Lighting	18,500	18,500		
-	-	3,000	2,300	Engineering	4,000	4,000		
430	2,413	-	-	Plant/System Operations	-	-		
-	-	2,500	2,000	System Parts	3,500	3,500	replacement signs & coldpatch	
-	-	500	40	System Consumables	500	500	Cones	
26,147	33,365	2,000	-	Outside Services	5,000	5,000	street sweeper	
-	-	20,000	15,500	Mow & Trimming	20,000	20,000	Mowing side of streets	
-	-	5,000	-	Tree Trimming/Removal	5,000	5,000		
33,691	45,660	60,700	45,491	Total Materials and Services	70,500	72,500	-	
-	-	-	-	Capital Outlay City Amenities	-	-		
				Transfer to Highway 101 Fund	-	-		
3,867	4,000	4,000	4,000	Interfund Transfer - Capital Reserve	3,000	3,000	150-121	
3,867	4,000	4,000	4,000	Total Transfers	3,000	3,000	-	
31,934	6,097	(18,700)	(7,274)	Net Fund Revenue (Expense)	(69,500)	(69,500)	-	
71,533	77,630	23,300	70,356	Ending Fund Balance	856	856	-	

Fund 630 - City Infrastructure, Department 100 Storm Drains

Historical Data				Budget for Next Year 2019-20				Notes
Actual		Adopted Budget	Estimated YTD Actuals	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
Second Preceding Year	First Preceding Year							
57,139	80,252	75,000	86,393	Beginning Fund Balance	101,393	101,393		
-	-	-	-	Earnings from Temporary Investments	-	-		
30,200	27,800	37,000	37,000	General Fund Support	-	-		100-100
-	-	-	-	Urban Renewal Support	-	-		
30,200	27,800	37,000	37,000	Total Internal Support	-	-		
1,632	14,546	25,000	21,000	Allocated Labor	30,000	30,000		
-	-	-	-	Insurance	-	-		
-	-	-	-	Equipment Lease	-	-		
-	-	-	-	Equip - Fuel/Tires/Parts	-	-		
-	-	1,500	1,000	Equipment Repair	1,500	1,500		
-	894	1,500	-	Tools & Small Equipment	1,500	1,500		
5,456	6,218	-	-	System Operations	-	-		
-	-	6,000	-	Storm Drain Parts	6,000	6,000		culverts, catch basins, misc.
-	-	500	-	Storm Drain Consumables	500	500		
-	-	2,500	-	Storm Drain Outside Services	2,500	2,500		contractor services
5,456	7,113	12,000	1,000	Total Materials and Services	12,000	12,000		
-	-	-	-	Capital Outlay City Amenities	-	-		
-	-	-	-	Transfer to Highway 101 Fund	-	-		
-	-	-	-	Interfund Transfer - Capital Reserve	-	-		
-	-	-	-	Total Transfers	-	-		
23,112	6,141	-	15,000	Net Fund Revenue(Expense)	(42,000)	(42,000)		
80,252	86,393	75,000	101,393	Ending Fund Balance	59,393	59,393		

Fund 660 - City Infrastructure, Department 100 Water System

Historical Data				Budget for Next Year 2019-20				Notes
Actual		Adopted Budget	Estimated YTD Actuals	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
Second Preceding Year	First Preceding Year							
104,599	19,333	17,000	142,422	Beginning Fund Balance	248,072	248,072		
54	-	-	-	Interest Earned	-	-		
566,083	617,693	606,000	687,000	Water Service	606,000	606,000	Water Revenues	
37,756	39,123	37,000	45,500	Capital Reserve Fee	37,000	37,000		
(4,456)	(4,856)	(3,500)	(2,000)	Credit Card Fees	(9,500)	(3,500)		
3,200	6,008	3,000	12,000	Installation Fees	3,000	3,000		
-	-	-	-	Earnings from Temporary Investments	-	-		
602,637	657,968	642,500	742,500	Total Revenues	642,500	642,500		
314,153	249,342	285,000	278,500	Allocated Labor; PR Taxes and Benefits	300,000	300,000	Includes OT & Oncall	
1,070	1,995	2,000	2,100	Dues/Memberships/Fees	2,100	2,100		
9,491	12,595	15,000	15,000	Insurance	21,000	21,000		
4,827	8,256	6,000	5,850	Office Materials/Supplies	7,000	7,000		
9,386	10,315	9,500	1,000	Office Phone/DSL/Cell	10,000	10,000		
3,857	3,317	3,000	2,900	Postage	3,300	3,300		
468	945	3,000	-	Education and Training	3,500	3,500		
875	513	7,000	-	Engineering Services	7,000	7,000		
4,280	2,629	4,000	4,000	IT Vendor Support	11,000	11,000	Includes a half of a firewall cost for public Works files & a third of annual software costs	
36,511	-	10,000	14,100	Professional Services	15,000	15,000		
8,540	6,000	6,000	3,600	Auditor	7,000	7,000		
938	805	3,000	-	Travel	3,000	3,000		
1,521	1,946	3,000	2,100	Equipment Lease	3,000	3,000		
2,013	4,438	4,000	6,100	Equip Fuel/Tires/Parts	5,500	5,500		
3,487	7,375	4,000	900	Equipment Repair	5,000	5,000		
1,394	3,411	3,500	700	Tools and Small Equipment	3,500	3,500		
3,072	3,217	2,000	3,500	Building or Land Maintenance	4,000	4,000	floor in control room	
350	480	500	300	Custodial Services	500	500		
35,066	-	-	-	Plant/System Operations	-	-		
22,639	24,252	23,000	23,000	Plant Utilities	23,000	23,000		
7,552	-	-	-	Plant & System Maintenance	-	-		
6,165	7,132	7,000	34,400	Main Plant Parts	10,000	10,000	Clarifier drive work, SCADA	
8,917	6,241	10,000	5,900	Main Plant Consumables	10,000	10,000		
34,624	21,198	40,000	40,000	Main Plant Outside Services	40,000	40,000		
11,773	14,871	14,000	27,000	Distribution System Parts	14,000	14,000		
1,180	1,809	2,000	900	Distribution System Consumables	2,000	2,000		
5,125	14,061	2,000	9,700	Distribution System Outside Services	6,500	6,500		
2,408	971	500	300	Office Expense - Other	500	500		
100	762	1,500	-	Equipment Maintenance	1,500	1,500		
-	-	9,000	7,000	Mowing/Trimming	9,000	9,000		
227,567	159,536	194,500	210,350	Total Materials & Services	227,900	227,900		
-	-	15,000	-	Contingencies	60,000	60,000		
139,032	78,000	100,000	100,000	Interfund Transfer - Capital Reserve	100,000	100,000	150-160	
-	43,000	43,000	43,000	Interfund Transfer - Restricted Reserves	43,000	43,000	155-017	
-	5,000	5,000	5,000	Interfund Transfer - Street Capital Fund	5,000	5,000	150-121. Reflected as 50 cents per Meter Sewer Account 3-60-4864	
133,032	126,000	148,000	148,000	Total Transfers	148,000	148,000		
18,629	-	-	-	Interest Payments	-	-	moved to Debt Service	
13,589	-	-	-	Principal Payments	-	-		
-	-	-	-	Debt Service Fees	-	-		
(22,066)	-	-	-	refi loan proceeds	-	-		
10,152	-	-	-	Total Debt Service	-	-		
684,903	534,878	642,500	636,850	Total Expenses	735,900	735,900		
(82,266)	123,090	-	105,650	Net Fund Revenue(Expense)	(93,400)	(93,400)		
19,333	142,422	17,000	248,072	Ending Fund Balance	154,672	154,672		

Fund 668 - City Infrastructure, Department 100 Water Construction - South Tank

Historical Data		Budget for Next Year 2019-20						Notes
Actual		Adopted Budget	Estimated YTD Actuals	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
Second Preceding Year	First Preceding Year							
2016-17	2017-18	2018-19	2018-19		2019-20	2019-20	2019-20	
-	211,843	200,000	(35,442)	Beginning Fund Balance	211,412	211,412		Balance reflected in ledger. Research reveals these are funds expended prior to Business Oregon Loan. Further research will be conducted to determine where funds needs to be located.
296,619	994,780	138,500	438,601	Government Sources	-	-		
4,000	-	-	-	Urban Renewal Transfer	-	-		900-190
-	-	-	-	Interest Earned	-	-		
300,619	994,780	138,500	438,601	Total Revenue	-	-		
2,572	22,245	7,500	9,448	Allocated Labor	-	-		
80,883	51,329	20,000	14,892	Design & Engineering	-	-		
-	-	6,000	6,000	Audit	-	-		
4,614	-	10,000	3,412	Additional Services	-	-		
-	-	60,000	110,910	Collection Line	-	-		
-	-	10,000	-	Contingencies	-	-		
708	1,168,491	225,000	47,084	Capital Outlay	-	-		
88,776	1,242,065	338,500	191,747	Total Project	-	-		
211,843	(247,285)	(200,000)	246,854	Net Fund Revenue(Expense)	-	-		
211,843	(35,442)	-	211,412	Ending Fund Balance	211,412	211,412		

Fund 670 - City Infrastructure, Department 100 Wastewater Systems

Historical Data				Budget for Next Year 2019-20				
Actual								
Second Preceding Year	First Preceding Year	Adopted Budget	Estimated YTD Actuals	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	Notes
2016-17	2017-18	2018-19	2018-19		2019-20	2019-20	2019-20	
131,918	126,059	120,000	186,508	Beginning Fund Balance	226,078	226,078		
-	-	-	-	Interest Earned	-	-		
539,676	592,555	590,000	590,000	Sewer Service	590,000	590,000		WW Fees. On track for current budget as of 4/8.
37,060	37,254	40,000	43,000	Capital Reserve Fee	43,000	43,000		
59	-	-	-	Temp Investment Earnings	-	-		
108	-	-	-	Financial Sources - Other	-	-		
(4,420)	(4,856)	(4,500)	(4,000)	Credit Card Fees	(4,500)	(4,500)		
510	3,527	2,500	5,300	Installation Fees	2,500	2,500		
572,994	626,880	628,000	634,300	Total Revenues	631,000	631,000		
259,033	274,257	265,000	304,000	Allocated Labor, PR Taxes and Benefits	340,000	340,000		Increased operational time and I&I repair. Includes OT & On Call
1,836	743	750	900	Dues/Memberships/Fees	900	900		WWTP now a class III plant. Expect higher fees.
2,191	2,601	3,500	4,500	DEQ Fees	4,500	4,500		At 85% as of 2/15/19
12,640	16,552	18,000	16,000	Insurance	18,000	18,000		
5,260	8,911	7,200	6,000	Office Materials/Supplies	7,200	7,200		
6,140	6,247	6,000	6,000	Office Phone/DSL/Cell	6,000	6,000		
3,893	3,331	3,000	3,000	Postage	3,000	3,000		
628	640	1,100	2,500	Education and Training	5,000	5,000		Four operators need wastewater certifications this year
	376	5,000	-	Engineering Services	5,000	5,000		
5,824	2,529	4,000	4,300	IT Vendor Support	11,000	11,000		Includes a half of a firewall cost for public Works files & a third of annual software costs
13,497		7,000	14,000	Professional Services	10,000	10,000		
8,540	6,000	6,000	1,800	Auditor	7,000	7,000		
938	297	1,000	60	Travel	3,000	3,000		Travel for education and training.
1,450	1,894	2,000	2,300	Equipment Lease	2,000	2,000		
2,486	4,427	5,000	6,000	Equip Fuel/Tires/Parts	6,000	6,000		
7,337	14,809	9,000	1,000	Equipment Repair	9,000	9,000		
1,219	622	1,000	1,050	Tools and Small Equipment	1,000	1,000		
2,898	1,435	1,500	850	Building or Land Maintenance	2,500	2,500		Painting and corrosion control.
350	546	600	300	Custodial Services	600	600		
3,339	-	-	-	Plant/System Operations				
28,309	30,297	30,000	26,000	Plant Utilities	30,000	30,000		
14,482	6,569	20,000	21,300	Main Plant Parts	20,000	20,000		Includes UV light sleeves and UV Sensor \$5000.
6,158	8,539	10,000	11,500	Main Plant Consumables	12,000	12,000		Cost of polymer has increased and increased lab testing.
8,664	12,558	12,000	6,000	Main Plant Outside Services	12,000	12,000		Restarting outside lab split testing.
14,568	6,826	5,000	2,100	Collection System Parts	5,000	5,000		
2,072	794	2,500	1,500	Collection System Consumables	2,500	2,500		
10,600	8,469	5,000	100	Collection System Outside Services	20,000	20,000		
		500	270	Office Expense - Other	500	500		
-	762	1,500	-	Equipment Maintenance	1,500	1,500		Lift station pump maintenance, three pumps per year for the next 2.5 years
-	-	20,000	4,400	Collection, I & I	5,000	5,000		Inflow & Infiltration CCTV and repair of manholes.
-	-	2,000	2,000	Mowing & trimming	2,000	2,000		
165,319	146,775	180,150	145,730	Total Materials & Services	212,500	212,500		
-	-	15,000	-	Contingencies	60,000	60,000		
-	-	-	-	Capital Outlay - Equip & Furnish	-	-		
154,501	80,400	80,000	80,000	Interfund Transfer - Capital Reserve	80,000	80,000		150-170
	60,000	60,000	60,000	Interfund Transfer - Debt Service	60,000	60,000		155-176
	5,000	5,000	5,000	Interfund Transfer - Street Capital Fund	5,000	5,000		150-121. Reflected as 50 cents per Meter Sewer Account 3-60-4866
154,501	145,400	145,000	145,000	Total Transfers	145,000	145,000		
578,852	566,432	615,150	594,730	Total Expenses	757,500	757,500		
(5,859)	60,449	12,850	39,570	Net Fund Revenue(Expense)	(126,500)	(126,500)		
126,059	186,508	132,850	226,078	Ending Fund Balance	99,578	99,578		

Fund 900 - Urban Renewal District, Department 100 Urban Renewal District

Budget for Next Year 2019-20

Historical Data				Budget for Next Year 2019-20				Notes
Actual								
Second Preceding Year	First Preceding Year	Adopted Budget	Estimated YTD Actuals	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
2016-17	2017-18	2018-19	2018-19		2019-20	2019-20	2019-20	
62,003	68,236	185,000	207,433	Beginning Fund Balance	274,756	274,756		
672	-	-	-	Interest Earned	-	-		
242,691	271,473	265,000	290,200	Property Taxes - Current Year	268,000	303,000		Taxes July - Dec
8,752	6,845	6,000	5,400	Property Taxes - Prior Year	5,000	5,000		Prior yr Taxes July - Dec
137	3,417	-	-	Earnings from Temporary Investments	-	-		The \$3,417 is actually an adjustment from the audit & not an earnings from a temporary investment for 17/18
-	-	-	-	Other Local Sources	-	-		
252,253	281,735	271,000	295,600	Total Revenue	273,000	308,000		
-	-	13,000	13,000	Admin Fee	13,000	13,000		100-100
20	-	1,000	277	Dues/Memberships/Fees	300	300		
-	-	-	-	Insurance	-	-		
1,000	1,538	2,000	2,000	Auditor	2,000	2,000		
-	-	-	-	Legal Notices	-	-		
1,020	1,538	3,000	2,277	Total Materials and Services	2,300	2,300		
-	-	-	-	Reserved for Future Exenditures	-	-		
95,000	95,000	95,000	95,000	Interfund Transfer - Sewer Plant Debt	95,000	95,000		155-176
150,000	46,000	10,000	10,000	Interfund Transfer - Capital Reserve Streets	-	-		150-121
-	-	8,000	8,000	Interfund Transfer - Capital Reserve Parks	-	-		150-125
-	-	100,000	100,000	Interfund Transfer - South Tank Debt	100,000	100,000		155-168
-	-	-	-	Interfund Transfer - Wastewater	-	25,000		150-170
245,000	141,000	213,000	213,000	Total Transfers	195,000	220,000		
6,233	139,196	42,000	67,323	Net Fund Revenue(Expense)	62,700	72,700		
	-	100,000	-	Reserved for Contingencies	-	-		
68,236	207,433	227,000	274,756	Ending Fund Balance	337,456	347,456		

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