

CITY OF YACHATS
RESOLUTION NO. 2014-04-01
Supplemental Budget 2013-2014 Fiscal Year Budget

WHEREAS, the following changes have taken place since the Budget was adopted:

Multiple Funds

The City signed a contract for vegetation control (mowing) that was not anticipated at the time the budget was adopted. This contract was for \$49,307.82 and it is necessary to allocate the contract amounts to the Street Fund, Visitor's Amenities, Parks and Commons, Little Log Church and the Water Funds. The Contract will be paid with the money saved by using the City Crew to complete capital improvement projects rather than contracting for the work.

Fund 10

- Mold is becoming a serious problem in the emergency supply containers. Central Lincoln PUD has given the City estimates for providing electrical service to the containers so that dehumidifiers can be used to protect the contents. The cost for installing the electrical services will be \$8,824.27. The cost to connect the electric lines will cost \$4,200 based on an estimate provided by Western States Electric. With an additional amount for the monthly service (using an estimate of \$30 per month based on the monthly charge for some of the City's other small accounts) and the purchase of the dehumidifiers, the total amount to add to the Emergency Preparedness Line in the General Fund is \$10,000. The City Recorder submitted an emergency preparedness grant application to the Lincoln County Board of Commissioners for \$2,500. The balance in funding will come from a reduction in the personnel expenses and contingency.
- The cash carried forward in the General Fund and the amount of Transient Rental Tax have been adjusted.

Fund 12

- A line for Personnel Allocation is being added to the Visitors Amenities Fund. The amount for Personnel will reduce the amount of funds in reserve.
- When the Request for Proposal was published for the Visitors Center operations for 2014 additional tasks were added by requesting the contractor to continue to implement the Yachats Marketing Plan and extend the number of summer hours. One proposal was submitted – from the Yachats Chamber of Commerce. However, the costs related to performance of the additional duties was not anticipated when the budget was developed. \$10,482 is being moved from Reserved for Future Uses to the line item for the Visitors Center.
- The amount of cash carried forward in the Visitor Amenities Fund was more than anticipated, which offset some of the additional expenses.

Fund 15

- Phase One of the work on the Little Log Church was not completed in the Fiscal Year 2012-2013, so it has been carried forward to the current fiscal year, increasing the expenditure by \$8,850. Funds to cover the increase will come from Cash Carried Forward.
- A project to replace all incandescent lamps with LED lamps and replacing lamps and ballasts in two fluorescent fixtures is recommended by the Little Log Church and Museum Board. The total cost of the project is \$1,420. Central Lincoln PUD will grant the City \$600 toward the project. The upgrades are estimated to save approximately \$220 each year, which is a 27% savings.
- An increase of \$5,860 in the Library Reserve Fund is necessary to cover the cost of replacing the alarm systems and replacing the ballasts in the lighting fixtures. The funds will come from the amount reserved for future uses.
- When the original budget was being prepared the Library did not submit any projects for the 2013-2014 Fiscal Year. In July it was discovered that there was extensive dry rot and the siding on one wall, at least would have to be replaced. As the budget officer I had included a placeholder of \$10,000 in the Reserve Fund for the Library. The siding cost \$7,814. The Library also required work on their alarms, which cost \$3,800 and they are requesting an upgrade to the lighting system which is estimated to cost \$1,781. The total line item for the Library is now proposed to be \$13,500.
- The Finance Committee has been discussing various changes to the Capital Improvement Projects for this year and the coming years. Because those changes result in less money being spent this year the budget was changed to reflect that in the allocations and the reserves for future years. Projects that will be carried forward to future years will be allocated from those funds.

Fund 21

- The Grant funds from ODOT will actually be \$520,000 this year, so the Street Fund Revenue and Expenses are each being increased by \$20,000.

Fund 24

- The personnel allocations for the office staff has not been studied for some time. This year we have been monitoring the time required for certain tasks closely. So, some adjustments are necessary in the budget, particularly in the Parks and Commons Fund as a result of the activities related to the Community Calendar. A total of \$5,911 is being moved from the General Fund personnel expenses to the Parks and Commons Fund.

Fund 30

- The expenses related to the Storm Drain work completed by the City crew will exceed the amount of personnel related expenses allocated in the original 2013-2014 in the Storm Drain Fund. The personnel costs for the Storm Drain work are typically an allocation of the personnel expenses in the Street Fund transferred by Journal Entry. Because a larger amount of expenses will be moved from the Street Fund to the Storm Drain Fund, it is necessary to increase the Operating Transfer from the General Fund to the Storm Drain Fund, while the Operating Transfer from the General Fund to the Street Fund will be reduced by a like amount. The Line Items for Personnel Expenses in the Street Fund will be reduced as well. This change will decrease the Street Fund Budget by \$20,000 and increase the Storm Drain Fund by the same \$20,000.

Fund 60

- Changes have been made to the revenue due to the base charge adjustment.
- Changes have also been made in the allocations for equipment repair, operations, utilities and maintenance.

Fund 70

- The amount of cash carried forward was miscalculated for the Sewer Fund, so that amount is being changed to reflect the actual amount.
- The revenue has been changed due to the base charge adjustment.
- Rental of a standby generator and extensive repairs to the vac truck and other maintenance issues have exceeded the allocations in the Sewer Fund.
- As a result of the adjusted cash carried forward and the increased expenses, the amount for a transfer from the Sewer Fund to the Reserve Fund has been eliminated.

NOW THEREFORE, the City of Yachats resolves the appropriations in the 2012-2013 Budget shall be amended as attached in "Exhibit A" following.

PASSED AND ADOPTED this 8th day of April, 2014. **THIS RESOLUTION IS EFFECTIVE UPON ADOPTION.**

Attest:

Ronald L. Brean, Mayor

Nancy Batchelder, City Recorder

City of Yachats Budget Fund 10 - General Fund					
LINE	REVENUES	PROPOSED	APPROVED	ADOPTED	Sup Bud Adjustments
4095	Cash Carry Forward	\$ 75,000	\$ 75,000	\$ 75,000	\$ 61,179
4110	Property Taxes - Current	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
4120	Property Taxes - Prior	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
				\$ -	\$ -
4210	Business Licenses	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
4211	Transient Rental Licenses	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
new	Clean Air Fee	\$ 4,848		\$ -	\$ -
4221	Cable Franchise Tax	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500
4222	Telephone Franchise Tax	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
4223	Disposal Franchise Tax	\$ 7,100	\$ 7,100	\$ 7,100	\$ 7,100
4224	Electric Franchise Tax	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000
4230	Permits and Filing Fees	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
4235	Fines/Liens	\$ 200	\$ 200	\$ 200	\$ 200
4240	Transient Room Tax	\$ 482,000	\$ 482,000	\$ 482,000	\$ 499,000
4390	Miscellaneous Charges			\$ -	\$ -
4410	Interest Earned			\$ -	\$ -
4490	Other Local Sources	\$ 6,062	\$ 6,062	\$ 6,062	\$ 6,062
4495	Other Invoice Misc. Services			\$ -	\$ -
4610	Cigarette Tax	\$ 931	\$ 931	\$ 931	\$ 931
4620	Liquor Tax	\$ 10,103	\$ 10,103	\$ 10,103	\$ 10,103
4630	State Revenue Sharing	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
4590	Other Federal Sources			\$ -	\$ -
4690	Other State Sources	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
4790	Other Local Governments			\$ -	\$ 2,500
4852	Earnings From Temp Investments	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
4810	Urban Renewal Reimbursement	\$ 96,457	\$ 96,457	\$ 96,457	\$ 96,457
	Total Revenue	\$ 816,201	\$ 811,353	\$ 811,353	\$ 817,032
	Total Revenue	\$ 816,201	\$ 811,353	\$ 811,353	\$ 817,032
	EXPENDITURES				
	PERSONNEL SERVICES				
5111	City Recorder	\$ 66,063	\$ 66,063	\$ 66,063	\$ 57,000
5112	Public Works Director	\$ -		\$ -	\$ -
5114	Office Help - position 1	\$ 16,450	\$ 16,450	\$ 16,450	\$ 16,900
5115	Office Help - position 2	\$ 9,828	\$ 9,828	\$ 9,828	\$ 10,200
5116	City Attorney	\$ -		\$ -	\$ -
5117	City Planner	\$ -		\$ -	\$ -
5120	Payroll Taxes	\$ 7,767	\$ 7,767	\$ 7,767	\$ 7,767
5130	Payroll Benefits	\$ 33,595	\$ 33,595	\$ 33,595	\$ 30,000
new	Personnel Expenses Capitalized			\$ -	\$ -
	Total Personnel Services	\$ 133,704	\$ 133,703	\$ 133,703	\$ 121,867

MATERIALS AND SERVICES						
5209	Emergency Prep and Public Safety	\$	5,000	\$	5,000	\$ 15,000
5210	Dues, Memberships, Fees	\$	4,300	\$	4,300	\$ 4,300
5212	Ordinance Enforcement	\$	40,500	\$	40,500	\$ 34,500
5213	Council & Commission Education	\$	500	\$	500	\$ 500
new	Clear Air & Sustainable Earth Measur	\$	6,000	\$	-	\$ -
5216	Reference Materials	\$	150	\$	150	\$ 150
5221	Fidelity Bonds			\$	-	\$ -
5222	Insurance	\$	3,507	\$	3,507	\$ 3,507
5240	Office Materials, Supplies	\$	1,500	\$	1,500	\$ 1,500
5251	Office Telephone	\$	1,500	\$	1,500	\$ 1,500
5252	Office Utilities	\$	1,500	\$	1,500	\$ 1,500
5255	Education and Training	\$	2,725	\$	2,725	\$ 2,725
5260	Professional Services	\$	8,000	\$	8,000	\$ 8,000
5261	Auditor	\$	4,025	\$	4,025	\$ 4,025
5262	Health and Wellness Program	\$	1,200	\$	1,200	\$ 250
5263	Attorney	\$	3,000	\$	3,000	\$ 3,000
5264	Planner	\$	34,070	\$	34,070	\$ 34,070
5270	Travel	\$	2,500	\$	2,500	\$ 4,000
5275	Travel - Council/Commissions	\$	1,000	\$	1,000	\$ 2,000
5311	Equipment Lease	\$	1,600	\$	1,600	\$ 1,900
5330	Maintenance-Land and Structures	\$	500	\$	500	\$ 500
5411	Street Lighting	\$	9,800	\$	9,800	\$ 10,500
5422	Legal Notices	\$	1,000	\$	1,000	\$ 1,000
5439	Miscellaneous Public Services	\$	35,925	\$	35,925	\$ 35,925
5440	Other Office Expense	\$	6,000	\$	6,000	\$ 6,000
5445	Rent Allocation - City Offices	\$	17,800	\$	17,800	\$ 17,800
5470	Equipment Repair & Maintenance	\$	4,500	\$	4,500	\$ 4,500
5490	Other Materials & Services	\$	2,500	\$	2,500	\$ 2,500
Total Materials and Services		\$	200,602	\$	194,602	\$ 201,152
CAPITAL EXPENDITURES						
5650 Office Equipment and Furnishing						
Total Capital Expenditures		\$	-	\$	-	\$ -
OTHER EXPENSES						
5800	Contingencies	\$	70,488	\$	71,640	\$ 44,600
Total Other		\$	70,488	\$	71,640	\$ 44,600
OPERATING INTERFUND TRANSFERS						
7121	Operations Transfer to Streets	\$	192,638	\$	192,638	\$ 187,840
7122	Operations Transfer to Library	\$	16,010	\$	16,010	\$ 16,010
7123	Operations Transfer to Museum	\$	3,144	\$	3,144	\$ 4,392
7124	Operations Transfer to Commons	\$	28,961	\$	28,961	\$ 50,517
7125	Transfer to Visitor Amenities Fund	\$	138,787	\$	138,787	\$ 138,787
7126	Transfer to Reserve Fund	\$	9,867	\$	9,867	\$ 9,867
7172	Transfer to Sewer Debt Service fund			\$	-	\$ -
7174	Transfer to Storm Drain Fund	\$	22,000	\$	22,000	\$ 42,000
Total Transfers		\$	411,407	\$	411,407	\$ 449,413
7209 Bldg Systems						
7213 Operating Equipment						
Total Capital Outlay		\$	-	\$	-	\$ -
Total Expenditures		\$	816,201	\$	811,352	\$ 817,032
8100	UEFB	\$	0	\$	(1)	\$ -

Visitor Amenities Fund - Fund 12

<div style="border: 1px solid black; padding: 5px; text-align: center;"> City of Yachats Budget Fund 12 - Visitor Amenities Fund </div>						
LINE	REVENUES	PROPOSED	APPROVED	ADOPTED	sup bud adjustments	
4095	Cash Carry Forward	315,452	\$ 315,452	\$ 315,452	\$	333,127
4410	Interest Earned	1,455	\$ 1,505	\$ 1,505	\$	1,505
4861	Transfer from General Fund	138,787	\$ 138,787	\$ 138,787	\$	138,787
4720	Grants					
4460	Marketing Programs/Inventory					
Total Revenue		455,694	455,744	455,744		473,419
Total Revenue		455,694	455,744	455,744		473,419
EXPENDITURES						
5110	Personnel Allocation				\$	800
5202	Visitor Center	56,333	\$ 56,333	\$ 56,333	\$	66,815
5263	Fireworks	1,750	\$ 1,750	\$ 1,750	\$	1,750
5260	Professional Services	18,000	\$ 18,000	\$ 18,000	\$	18,000
5220	GoYachats Website and Marketing	16,020	\$ 16,020	\$ 16,020	\$	16,020
5223	Beautification				\$ -	-
5224	Trails	25,000	\$ 15,000	\$ 15,000	\$	15,000
5225	Marketing Director's expenses	600	\$ 600	\$ 600	\$	719
Total Materials & Services		117,703	107,703	107,703		119,104
OTHER USES						
5226	Marketing Programs					
7904	Visitor Amenities	23,650	\$ 23,650	\$ 23,650	\$	24,650
Total Capital Outlay		23,650	23,650	23,650		24,650
7122	Operations Transfer to Library	2,826	\$ 2,826	\$ 2,826	\$	2,826
7123	Operations Transfer to Museum	9,431	\$ 9,431	\$ 9,431	\$	9,431
7124	Operations Transfer to Commons	9,656	\$ 9,656	\$ 9,656	\$	9,656
Total Transfers		21,913	21,913	21,913		21,913
Total Expenditures		163,266	153,266	153,266		165,667
8000	Reserved for Future Expenditures	292,428	\$ 302,478	\$ 302,478	\$	307,752
8100	UEFB	0	-	-		-

Capital Reserve Fund - Fund 15

City of Yachats Budget Fund 15 - Reserve Fund					
LINE	REVENUES	PROPOSED	APPROVED	ADOPTED	Sup Budget Adjustments
4095	Cash Carry Forward	1,684,237	\$ 1,684,237	\$ 1,684,237	\$ 1,688,662
4410	Interest Earned	6,159	\$ 5,986	\$ 5,986	\$ 5,986
4861	Transfer from General Fund	9,867	\$ 9,867	\$ 9,867	\$ 9,867
4245	Food and Beverage Tax Revenue	225,000	\$ 225,000	\$ 225,000	\$ 225,000
4862	Transfer From Water	107,597	\$ 107,597	\$ 107,597	\$ 107,597
4863	Transfer From Sewer	184,050	\$ 165,101	\$ 165,101	
4864	Transfer from Streets	3,867	\$ 3,867	\$ 3,867	\$ 3,867
4871	Transfer from Parks & Commons	35,000	\$ 35,000	\$ 35,000	\$ 35,000
4874	Transfer from Library Fund	3,316	\$ 3,316	\$ 3,316	\$ 3,316
4876	Transfer from Little Log Church & Mu	16,437	\$ 16,437	\$ 16,437	\$ 16,437
4690	Other State Sources (grants)	73,150	\$ 73,150	\$ 73,150	\$ 73,150
	Transfer from S D C Fund		\$ 50,000	\$ 50,000	\$ 50,000
4430	LID Assessments	15,653	\$ 15,653	\$ 15,653	\$ 15,653
4720	Anticipated Grants	10,000	\$ 10,000	\$ 10,000	\$ 10,000
	Total Revenue	2,374,333	2,405,211	2,405,211	2,244,535
	Total Revenue	2,374,333	2,405,211	2,405,211	2,244,535
	EXPENDITURES				
	CAPITAL EXPENDITURES				
5641	City Hall Reserve	30,000	\$ 30,000	\$ 30,000	\$ 30,000
5642	Water Equipment	10,000	\$ 10,000	\$ 10,000	\$ 10,000
5643	Sewer Equipment	50,000	\$ 50,000	\$ 50,000	\$ 50,000
5644	Street Equipment	10,000	\$ 5,500	\$ 5,500	\$ 5,500
	Total Capital Expenditures	100,000	95,500	95,500	95,500
	OTHER USES				
7121	Transfer to Street Fund	-			\$ -
					\$ -
7172	Transfer to Sewer Debt Service - Fur	262,000	\$ 262,000	\$ 262,000	\$ 262,000
7902	Parks and Commons Reserve	141,450	\$ 141,450	\$ 141,450	\$ 141,450
					\$ -
7907	Library Reserve	10,000	\$ 10,000	\$ 10,000	\$ 13,500
7909	Little Log Church & Museum Reserve	35,000	\$ 35,000	\$ 35,000	\$ 38,820
7920	Water System	498,000	\$ 568,000	\$ 568,000	\$ 430,000
7921	Sewer System	90,000	\$ 90,000	\$ 90,000	\$ 59,012
7922	Street System	-			\$ -
	Total Other Uses	1,036,450	1,106,450	1,106,450	944,782
	Total Expenditures	1,136,450	1,201,950	1,201,950	1,040,282
8000	Reserved for Future Expenditures	1,237,883	\$ 1,203,261	\$ 1,203,261	\$ 1,204,253
8100	UEFB		-	-	0

Capital Reserve Fund - Fund 15

Original Budget		Changes in Supplemental	
Break-down for Reserved for Future Expenditures		Break-down for Reserved for Future Expenditures	
City Hall Equipment	\$ 19,577	City Hall Equipment	\$ 19,577
Water Equipment	\$ 74,138	Water Equipment	\$ 74,138
Sewer Equipment	\$ 16,629	Sewer Equipment	\$ 16,629
Street Equipment	\$ 5,456	Street Equipment	\$ 5,456
Parks and Commons Reserve	\$ 750	Parks and Commons Reserve	\$ 750
F & B Tax held in reserve	\$ 802	F & B Tax held in reserve	\$ 802
Library Building & Equipment Reserve	\$ 14,204	Library Building & Equipment	\$ 10,703
Little Log Church & Museum Reserve	\$ 2,347	Little Log Church & Museum	\$ 2,951
Water System Improvements	\$ 258,188	Water System Improvements	\$ 396,188
Sewer System Improvement	\$ 811,172	Sewer System Improvement	\$ 677,059
Street System Improvements	\$ -	Street System Improvements	\$ -
	<u>\$ 1,203,261</u>		<u>\$ 1,204,253</u>
Projects		Funds for Library Alarm System and Upgrade to lighting added	
General Fund		State Sources (Grants increased by \$600 for Lighting grant from PUD for Little Log Church and \$1,420 added to Little Log Church for the updated lighting installation.	
Information Services Development	\$ 20,000		
Funded by Grant from Scott's and City Match 10k each			
Water System		Water System	
Yachats River Diversion	\$ 400,000	Engineering-South Reservoir	\$ 100,000
Hydrants	\$ 10,000	Hydrants	\$ 10,000
Conservation & Curtailment Plan	\$ 18,000	SCADA System	\$ 50,000
Looping Hanley Terrace-Horizon	\$ 50,000	Looping Hanley Terrace-Horizon	\$ 180,000
Replace Lincoln Ave waterline	\$ 20,000	Replace Lincoln Ave waterline	\$ 20,000
Hwy 101 Waterline Project	\$ 70,000	Hwy 101 Waterline Project	\$ 70,000
	<u>\$ 568,000</u>		<u>\$ 430,000</u>
Sewer System		Sewer System	
Generator Buildings	\$ 50,000	UV Enclosure	\$ 17,000
Decant Center	\$ 15,000	Roof on PW bldg	\$ 7,012
Roof on PW Meeting/restroom	\$ 15,000	1 Generator Building	\$ 25,000
Misc. Improvements to system	\$ 10,000	Misc. Improvements to system	\$ 10,000
Debt Service	\$ 30,000	Debt Service	\$ 30,000
	<u>\$ 120,000</u>		<u>\$ 89,012</u>
Little Log Church and Museum			
Repair Siding/window trim S wall & replace roof shingles			
Parks and Commons			
New South Front Door (ADA Assistance)	\$ 50,000		
Playground Improvement Project			
State Grant Funds	\$ 73,150		
City Match	\$ 18,300		
	<u>\$ 91,450</u>		<u>\$ 141,450</u>

Street Fund - Fund 21

City of Yachats Budget Fund 21 - Street Fund					
LINE	REVENUES	PROPOSED	APPROVED	ADOPTED	Sup Bud Adjustments
4095	Cash Carry Forward	5,000	\$ 5,000	\$ 5,000	\$ 5,000
4490	Other Local Sources	800	\$ 800	\$ 800	\$ 800
4810	Urban Renewal Contribution	128,514	\$ 128,514	\$ 128,514	\$ 128,514
4650	State Highway Allocation	40,361	\$ 40,361	\$ 40,361	\$ 40,361
4690	Other State Sources	500,000	\$ 500,000	\$ 500,000	\$ 520,000
4875	Transfer from Fund 15 - Cap Ex Fund	-		\$ -	\$ -
4861	OP Transfer from General	192,638	\$ 192,638	\$ 192,638	\$ 187,840
Total Revenue		867,313	867,313	867,313	882,515
Total Revenue		867,313	867,313	867,313	882,515
Expenditures					
Personnel Services					
5112	Public Works Director	15,000	\$ 15,000	\$ 15,000	\$ 22,000
5113	Field Help	40,071	\$ 40,071	\$ 40,071	\$ 32,000
5120	Payroll Taxes	14,580	\$ 14,580	\$ 14,580	\$ 7,400
5130	Payroll Benefits	27,026	\$ 27,026	\$ 27,026	\$ 22,000
new	Personnel Expenses Capitalized				\$ (12,751)
Total Personnel Services		96,677	96,677	96,677	70,649
Materials and Services					
5222	Insurance	819	\$ 819	\$ 819	\$ 819
5311	Equipment Rental	200	\$ 200	\$ 200	\$ 200
5312	Equipment Operation	5,000	\$ 5,000	\$ 5,000	\$ 5,000
5313	Equipment Repair	3,000	\$ 3,000	\$ 3,000	\$ 3,000
5315	System Operations	3,000	\$ 3,000	\$ 3,000	\$ 3,000
5316	System Maintenance	4,000	\$ 4,000	\$ 4,000	\$ 25,230
new	Tools and Small Equipment	3,250	\$ 3,250	\$ 3,250	\$ 3,250
Total Materials and Services		19,269	19,269	19,269	40,499
Other Expenses					
Total Other		-	-	-	-
Other Financing Uses					
7126	Transfer to Reserve Fund	3,867	\$ 3,867	\$ 3,867	\$ 3,867
Total Transfers		3,867	3,867	3,867	3,867
Capital Outlay					
new	Hwy 101 Downtown Project	620,000	620,000	\$ 620,000	\$ 640,000
				\$ -	
7222	Street Maintenance & Improvements	127,500	\$ 127,500	\$ 127,500	\$ 127,500
				\$ -	
7298 Total Capital Outlay		747,500	747,500	747,500	767,500
Other Uses					
7900 Other Financing Uses					
7998 Total Other Uses		-	-	-	-
8000 Total Expenditures		867,313	867,313	867,313	882,515
8100 UEFB		0	-	-	0

Library Fund - Fund 22

				City of Yachats Budget								
10-11		11-12		12-13		7/1/2012 to 3-31-13			Fund 22 - Library Fund			
Actual Data		Current Yr		Current Yr								
Pr. Yr 1	Pr Yr 2	Budget	Actual	%	LINE	REVENUES	PROPOSED	APPROVED	ADOPTED			
\$ 12	\$ 2,036	\$ 2,460	\$ 1,859	75.56%	4095	Cash Carry Forward	1,200	\$ 1,200	\$ 1,200	\$ 1,200		
										\$ -		
										\$ -		
\$ 1,677	\$ 1,803	\$ 1,760	\$ 1,056	60.00%	4480	Gifts and Donations	1,500	\$ 1,500	\$ 1,500	\$ 1,500		
						4490	Other Local Sources			\$ -		
\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	100.00%	4690	Other State Sources	1,000	\$ 1,000	\$ 1,000	\$ 1,000		
	\$ 13,230	\$ 12,763	\$ 12,763	100.00%	4861	OP Transfer From General	16,010	\$ 16,010	\$ 16,010	\$ 16,010		
						4790	Other Local Governments			\$ -		
\$ 15,485	\$ 2,386	\$ 2,252	\$ 2,252	100.00%	4866	OP Transfer From Fund 12	2,826	\$ 2,826	\$ 2,826	\$ 2,826		
\$ 18,174	\$ 20,455	\$ 20,235	\$ 18,930	93.55%		Total Revenue	22,536	22,536	22,536	22,536		
\$ 18,174	\$ 20,455	\$ 20,235	\$ 18,930	93.55%		Total Revenue	22,536	22,536	22,536	22,536		
Expenditures												
Materials and Services												
						5110	Personnel Allocation					
\$ 444	\$ 370	\$ 591	\$ 480	81.14%	5222	Insurance	547	\$ 547	\$ 547	\$ 547		
\$ 935	\$ 1,306	\$ 1,608	\$ 1,221	75.93%	5251	Office Telephone	1,608	\$ 1,608	\$ 1,608	\$ 1,608		
\$ 1,317	\$ 1,465	\$ 1,180	\$ 970	82.18%	5252	Office Utilities	1,465	\$ 1,465	\$ 1,465	\$ 1,465		
										\$ -		
\$ 1,537	\$ 793	\$ 1,200	\$ 1,050	87.50%	5330	Maintenance - Land and Structures	1,700	\$ 1,700	\$ 1,700	\$ 1,700		
\$ 706	\$ 1,182	\$ 1,200	\$ 607	50.61%	5340	Operating Materials	1,200	\$ 1,200	\$ 1,200	\$ 1,200		
										\$ -		
\$ 22	\$ 42	\$ 300				5470	Equipment Repair & Maintenance	1,500	\$ 1,500	\$ 1,500		
\$ 290	\$ 217	\$ 200	\$ 90	45.00%	5490	Other Materials and Services	350	\$ 350	\$ 350	\$ 350		
\$ 5,251	\$ 5,373	\$ 6,279	\$ 4,418	70.35%		Total Materials and Services	8,370	8,370	8,370	8,370		
Capital Expenditures												
\$ -	\$ -	\$ -	\$ -			Total Other	-	-	-	-		
Other Financing Uses												
Capital Outlay												
\$ 3,102	\$ 3,171	\$ 3,242	\$ 3,242	100.00%	7126	Transfer to Reserve Fund	3,316	\$ 3,316	\$ 3,316	\$ 3,316		
\$ 5,556	\$ 6,148	\$ 6,864	\$ 5,246	76.43%	7202	Books	7,000	\$ 7,000	\$ 7,000	\$ 7,000		
\$ 262	\$ 320	\$ 300	\$ 125	41.75%	7203	Periodicals	300	\$ 300	\$ 300	\$ 300		
										\$ -		
\$ 1,912	\$ 2,621	\$ 2,750	\$ 1,472	53.54%	7205	Children Books/Summer Prg	2,750	\$ 2,750	\$ 2,750	\$ 2,750		
\$ 55	\$ 254	\$ 300			7208	Software	300	\$ 300	\$ 300	\$ 300		
	\$ 709	\$ 500	\$ 378	75.50%	7212	Office Equipment & Furniture	500	\$ 500	\$ 500	\$ 500		
\$ 10,887	\$ 13,224	\$ 13,956	\$ 10,463	74.97%		Total Capital Outlay	14,166	14,166	14,166	14,166		
Other Uses												
\$ -	\$ -	\$ -	\$ -			7900	Other Financing Uses					
						Total Other Uses	-	-	-	-		
16,138	18,597	20,235	14,880	73.54%		Total Expenditures	22,536	22,536	22,536	22,536		
2,036	1,858	-	4,049		8100	UEFB	0	-	-	-		

Little Log Church and Museum - Fund 23

City of Yachats Budget Fund 23 - Museum Fund					
LINE	REVENUES	PROPOSED	APPROVED	ADOPTED	Sup Bud Adjustment
4095	Cash Carry Forward	11,100	\$ 11,100	\$ 11,100	\$ 11,462
4330	Wedding Services and Rents	1,500	\$ 1,500	\$ 1,500	\$ 1,500
4460	Sale of Inventory	300	\$ 300	\$ 300	\$ 300
4480	Gifts and Donations	1,100	\$ 1,100	\$ 1,100	\$ 1,100
4490	Other Local Sources			\$ -	\$ -
4861	OP Transfer From General	3,144	\$ 3,144	\$ 3,144	\$ 4,392
4866	OP Transfer From Fund 12	9,431	\$ 9,431	\$ 9,431	\$ 9,431
Total Revenue		26,575	26,575	26,575	28,185
Total Revenue					
		26,575	26,575	26,575	28,185
Expenditures					
Materials and Services					
5222	Insurance	618	\$ 618	\$ 618	\$ 618
5220	Marketing	220	\$ 220	\$ 220	\$ 220
5251	Office Telephone	700	\$ 700	\$ 700	\$ 700
5252	Office Utilities	1,500	\$ 1,500	\$ 1,500	\$ 1,500
5330	Maintenance - Land and Structures	1,300	\$ 1,300	\$ 1,300	\$ 1,300
5340	Operating Materials	600	\$ 600	\$ 600	\$ 600
5345	Inventory Purchases	1,500	\$ 1,500	\$ 1,500	\$ 1,500
5421	Parks & Ground Maintenance	2,400	\$ 2,400	\$ 2,400	\$ 4,010
Total Materials and Services		8,838	8,838	8,838	10,448
Capital Expenditures					
5650	Equipment and Furnishings	1,000	\$ 1,000	\$ 1,000	\$ 1,000
Total Capital Expenditures		1,000	1,000	1,000	1,000
Other Expenses					
Total Other		-	-	-	-
Other Financing Uses					
Capital Outlay					
7126	Transfer to Reserve Fund	16,437	\$ 16,437	\$ 16,437	\$ 16,437
7219	Buildings	300	\$ 300	\$ 300	\$ 300
7221	Park Improvements (would be in Fund 15)			\$ -	\$ -
Total Capital Outlay		16,737	16,737	16,737	16,737
Other Uses					
7900	Other Financing Uses				
Total Other Uses		-	-	-	-
Total Expenditures					
		26,575	26,575	26,575	28,185
8100	UEFB	0	-	-	-

Parks and Commons Fund - Fund 24

City of Yachats Budget Fund 24 - Parks and Commons Fund					
LINE	REVENUES	PROPOSED	APPROVED	ADOPTED	Sup Bud Adjustment
4095	Cash Carry Forward	25,674	\$ 33,674	\$ 33,674	\$ 33,674
4335	Rents, Fees	26,000	\$ 26,000	\$ 26,000	\$ 26,000
4336	Rent - City Hall	17,800	\$ 17,800	\$ 17,800	\$ 17,800
4861	OP Transfer from General	28,961	\$ 28,961	\$ 28,961	\$ 50,517
4866	OP Transfer from Visitor Amenities	9,656	\$ 9,656	\$ 9,656	\$ 9,656
	Total Revenue	108,091	116,091	116,091	137,647
	Total Revenue	108,091	116,091	116,091	137,647
	Expenditures				
	Personnel Services				
5114	City Office Help	1,828	\$ 1,828	\$ 1,828	\$ 7,000
5120	Payroll Taxes	142	\$ 142	\$ 142	\$ 537
5130	Payroll Benefits	956	\$ 956	\$ 956	\$ 1,300
	Total Personnel Services	2,926	2,926	2,926	8,837
	Materials and Services				
5110	Personnel Allocation				\$ 10,000
5204	Commons Landscaping	2,400	\$ 2,400	\$ 2,400	\$ 2,400
5219	Piano Expenses	200	\$ 200	\$ 200	\$ 200
5222	Insurance	3,065	\$ 3,065	\$ 3,065	\$ 3,065
5240	Office Materials, Supplies	200	\$ 200	\$ 200	\$ 200
5251	Office Telephone	1,800	\$ 1,800	\$ 1,800	\$ 1,800
5252	Office Utilities	5,100	\$ 5,100	\$ 5,100	\$ 5,100
5253	Heating Fuel			\$ -	\$ -
5260	Professional Services	36,000	\$ 36,000	\$ 36,000	\$ 36,000
5330	Maintenance - Land & Structures	12,500	\$ 12,500	\$ 12,500	\$ 18,145
5335	Custodial Support and Services	6,900	\$ 6,900	\$ 6,900	\$ 6,900
	Total Materials and Services	68,165	68,165	68,165	83,810
	Other Expenses				
	Total Other	-	-	-	-
	Other Financing Uses				
7126	Transfer to Reserve Fund	35,000	\$ 35,000	\$ 35,000	\$ 35,000
	Total Transfers	35,000	35,000	35,000	35,000
	Capital Outlay				
7209	Building Systems (heating)				
7213	Operating Equipment	2,000	\$ 2,000	\$ 2,000	\$ 2,000
7215	Building Improvements			\$ -	\$ -
7221	Park Improvements		\$ 8,000	\$ 8,000	\$ 8,000
	Total Capital Outlay	2,000	10,000	10,000	10,000
	Other Uses				
7900	Other Financing Uses				
	Total Other Uses	-	-	-	-
	Total Expenditures	108,091	116,091	116,091	137,647
8100	UEFB	0	-	-	-

Storm Drain System - Fund 30

City of Yachats Budget Fund 30 - Storm Drain System					
LINE	REVENUES	PROPOSED	APPROVED	ADOPTED	Sup Bud Adjustment
4095	Cash Carry Forward	-			\$ -
4310	User Fees				\$ -
4410	Interest Earned				\$ -
					\$ -
4490	Other Local Sources				\$ -
4720	Grants				\$ -
4861	Transfer from the General Fund	22,000	\$ 22,000	\$ 22,000	\$ 42,000
4810	Urban Renewal Contribution		\$ 110,000	\$ 110,000	\$ 110,000
	Total Revenue	22,000	132,000	132,000	152,000
Expenditures					
Materials and Services					
5222	Insurance				\$ -
5260	Professional Services				\$ -
5110	Personnel Services	10,000	\$ 10,000	\$ 10,000	\$ 30,000
	allocation of City crew expense				\$ -
5267	Engineering Services				\$ -
5311	Equipment Rental				\$ -
5312	Equipment Operation				\$ -
5313	Equipment Repair				\$ -
5341	System Operations	5,000	\$ 5,000	\$ 5,000	\$ 5,000
5344	System Maintenance				\$ -
new	Tools and Small Equipment	2,000	\$ 2,000	\$ 2,000	\$ 2,000
	Total Materials and Services	17,000	17,000	17,000	37,000
LINE	Capital Expenditures	PROPOSED	APPROVED	ADOPTED	
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
	Total Capital Expenditures	-	-	-	-
Other Expenses					
5740	Debt Service Reserve				\$ -
5800	Contingencies				\$ -
					\$ -
	Total Other	-	-	-	-
Other Financing Uses					
Operating Interfund transfers					
7126	Transfer to Reserve Fund				\$ -
					\$ -
	Total Transfers	-	-	-	-
Capital Outlay					
7222	Storm Drain Improvements	5,000	5,000	\$ 5,000	\$ 5,000
7227	Storm Drain Construction		110,000	\$ 110,000	\$ 110,000
	Total Capital Outlay	5,000	115,000	115,000	115,000
Other Uses					
	Total Other Uses	-	-	-	-
	Total Expenditures	22,000	132,000	132,000	152,000
8100	UEFB	-	-	-	-

Water Fund - Fund 60

City of Yachats Budget Fund 60 - Water Fund					
LINE	REVENUES	PROPOSED	APPROVED	ADOPTED	Sup Budget Adjustments
4095	Cash Carry Forward	111,240	\$ 111,240	\$ 111,240	\$ 111,240
4310	Water/Sewer Service	488,000	\$ 488,000	\$ 488,000	\$ 505,000
4320	Installation Charges	3,000	\$ 3,000	\$ 3,000	\$ 3,000
4410	Interest Earned	300	\$ 300	\$ 300	\$ 300
4490	Other Local Sources				\$ -
4720	Grants				\$ -
					\$ -
	Total Revenue	602,540	602,540	602,540	619,540
	Expenditures				
	Personnel Services				
5111	City Recorder	11,011	\$ 11,011	\$ 11,011	\$ 16,187
5112	Public Works Director	30,000	\$ 30,000	\$ 30,000	\$ 32,555
5113	Field Help	119,122	\$ 119,122	\$ 119,122	\$ 139,555
5114	Office Help - position 1	9,139	\$ 9,139	\$ 9,139	\$ 9,500
5115	Office Help - position 2	14,742	\$ 14,742	\$ 14,742	\$ 12,100
5120	Payroll Taxes	23,265	\$ 23,265	\$ 23,265	\$ 24,189
5130	Payroll Benefits	70,142	\$ 70,142	\$ 70,142	\$ 62,340
new	Personnel Expenses Capitalized				\$ (34,600)
	Total Personnel Services	277,420	277,420	277,420	261,826
	Materials and Services				
5210	Dues, Memberships, Fees	1,550	\$ 1,550	\$ 1,550	\$ 1,550
5217	Septic Service	300	\$ 300	\$ 300	\$ 300
5222	Insurance	6,552	\$ 6,552	\$ 6,552	\$ 7,045
5240	Office Materials	1,000	\$ 1,000	\$ 1,000	\$ 1,000
5251	Office Telephone	5,800	\$ 5,800	\$ 5,800	\$ 7,816
5255	Education and Training	1,000	\$ 1,000	\$ 1,000	\$ 1,700
5260	Professional Services	20,000	\$ 20,000	\$ 20,000	\$ 20,000
5261	Auditor	4,045	\$ 4,045	\$ 4,045	\$ 4,045
5270	Travel	1,500	\$ 1,500	\$ 1,500	\$ 2,500
5311	Equipment Rental	250	\$ 250	\$ 250	\$ 250
5312	Equipment Operation	6,500	\$ 6,500	\$ 6,500	\$ 6,500
5313	Equipment Repair	3,000	\$ 3,000	\$ 3,000	\$ 10,719
5330	Maintenance - Land and Structures	500	\$ 500	\$ 500	\$ 500
5341	Plant and System Operations	30,000	\$ 30,000	\$ 30,000	\$ 52,000
5342	Plant Utilities	15,000	\$ 15,000	\$ 15,000	\$ 20,200
5344	Plant and System Maintenance	17,000	\$ 17,000	\$ 17,000	\$ 35,000
new	Tools and Small Equipment	5,750	\$ 5,750	\$ 5,750	\$ 5,750
	Total Materials and Services	113,997	119,747	119,747	176,875

Water Fund - Fund 60

LINE	Capital Expenditures	PROPOSED	APPROVED	ADOPTED	
5650	C/O Office Equipment				
	Total Capital Expenditures	-	-	-	
	Other Expenses				
5800	Contingencies	63,546	\$ 57,796	\$ 57,796	\$ 33,262
	Total Other	63,546	57,796	57,796	33,262
	Other Financing Uses				
	Operating Interfund transfers				
7126	Transfer to Reserve Fund	107,597	\$ 107,597	\$ 107,597	\$ 107,597
	Total Transfers	107,597	107,597	107,597	107,597
	Capital Outlay				
7220	Shop/Building Major Maintenance				
	Total Capital Outlay	-	-	-	
	Other Uses				
7905	Revenue Bonds	17,293	\$ 17,293	\$ 17,293	\$ 17,293
7906	Revenue Bond 97 Issue	22,687	\$ 22,687	\$ 22,687	\$ 22,687
	Total Other Uses	39,980	39,980	39,980	39,980
	Total Expenditures	602,540	602,540	602,540	619,540
8100	UEFB	(0)	(0)	(0)	-

Sewer Fund - Fund 70

Other Expenses					
5800 Contingencies	62,906	\$ 66,043	\$ 66,043	\$	6,660
Total Other	62,906	66,043	66,043		6,660
Other Financing Uses					
7126 Transfer to Reserve Fund	184,050	\$ 165,101	\$ 165,101		
7150 Transfer to Debt Service	75,000	\$ 75,000	\$ 75,000	\$	75,000
7171 Transfer to Sewer Construction	-				
Total Transfers	259,050	240,101	240,101		75,000
Capital Outlay					
7213 Operating Equipment					
7241 Construction Cost					
Total Capital Outlay	-	-	-		
7905 Revenue Bonds (final payment to be made from reserve fund)					
Total Other Uses	-	-	-		
Total Expenditures	710,585	645,023	645,023		474,776
8100 UEFB	(0)	-	-		0