

CITY OF Yachats

Resolution No. 2014-06-01

A RESOLUTION ADOPTING THE 2014-2015 BUDGET,
MAKING APPROPRIATIONS, LEVYING TAXES, AND
CATEGORIZING TAXES

BE IT RESOLVED that the City Council of the City of Yachats hereby adopts the budget for fiscal year 2014-2015 approved by the Budget Committee and now on file in the City Office.

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2014 and ending June 30, 2015 and for the purposes shown below, are hereby appropriated as follows:

General Fund	
Personnel Services	\$ 134,889
Materials and Services	181,587
Capital Outlay	3,300
Interfund Revenue Transfers	387,536
Operating Contingency	52,275
Fund Total	<u>\$ 759,587</u>
Visitor Amenities Fund	
Materials and Services	\$ 110,151
Capital Outlay	16,000
Interfund Transfers	32,793
Fund Total	<u>\$ 158,944</u>
Reserve Fund	
Capital Outlay	\$ 1,083,824
Interfund Transfers	549,500
Fund Total	<u>\$ 1,633,324</u>
System Development Charges Fund	
Capital Outlay	\$ 0
Interfund Transfers	95,000
Fund Total	<u>\$ 95,000</u>
Debt Service Reserve Fund	
Bond Payments	\$ 830
Fund Total	<u>\$ 830</u>
HWY 101 Project Fund	
Capital Outlay	\$ 1,287,309
Fund Total	<u>\$ 1,287,309</u>
Street Fund	
Personnel Services	\$ 55,407
Materials and Services	31,889
Capital Outlay	70,000
Interfund Transfers	525,176
Fund Total	<u>\$ 682,472</u>

Storm Drain System		
Personnel Services	\$	30,000
Materials and Services		6,000
Capital Outlay		0
Interfund Transfers		89,000
Fund Total	\$	<u>125,000</u>
Library Fund		
Materials and Services	\$	9,346
Capital Outlay		14,501
Fund Total	\$	<u>23,847</u>
Museum Fund		
Materials and Services	\$	10,981
Capital Outlay		5,731
Fund Total	\$	<u>16,712</u>
Parks and Commons Fund		
Personnel Services	\$	10,107
Materials and Services		78,310
Capital Outlay		1,000
Interfund Transfers		39,739
Fund Total	\$	<u>129,157</u>
Water Operations Fund		
Personnel Services	\$	268,062
Materials and Services		154,457
Capital Outlay		0
Debt Service		39,980
Interfund Transfers		63,000
Operating Contingency		43,412
Fund Total	\$	<u>568,911</u>
GO Water Bond Fund		
Debt Service	\$	45,459
Interfund Transfers		0
Fund Total	\$	<u>45,459</u>
Sewer Operations Fund		
Personnel Services	\$	225,744
Materials and Services		127,068
Capital Outlay		0
Debt Service		0
Interfund Transfers		133,193
Operating Contingency		31,064
Fund Total	\$	<u>517,069</u>
USFS Contract Enterprise Fund		
Personnel Services	\$	53,528
Materials and Services		38,897
Fund Total		<u>92,425</u>

Sewer Debt Service 2006-2008 Project		
Debt Service		\$ 510,594
Interfund Transfers		0
Debt Service Reserve		0
	Fund Total	<u>\$ 510,594</u>
Total Appropriations		<u>\$ 6,646,641</u>
Total Requirements		<u>\$ 6,646,641</u>

BE IT RESOLVED that the City Council of the City of Yachats hereby levies the taxes provided for in the adopted budget in the amount of \$46,885 for bonded debt and 0.1717 per \$1,000 of assessed value (permanent rate) for the operations, and that these taxes are hereby imposed for the tax year 2014-2015 upon all property within the City of Yachats.

BE IT RESOLVED that the City Council of the City of Yachats hereby categorizes the taxes as follows:

	Subject to the General Government Limitation	Excluded from the Limitation
General Fund	.1717 permanent rate	\$ 0
GO Water Bond Fund 66		46,885
Total Levy		
Bonds	\$46,885	
Operations	0.1717 rate	

BE IT RESOLVED that the Mayor shall certify to the County Clerk and County Assessor of Lincoln County, Oregon and to the Oregon Department of Revenue in Salem, Oregon, the levy made by this resolution and shall file with them a copy of the budget as finally adopted.

PASSED AND ADOPTED by the City Council of the City of Yachats this 12th day of June, 2014.

APPROVED by the Mayor this 12th day of June, 2014.

Attest:

Ronald L. Brean

Nancy Batchelder City Recorder

					City of Yachats Budget Fund 10 - General Fund				
11-12		12-13	13-14	7/1/2013 to 4-10-14					
Actual Data		Current Yr		Current Yr					
Pr. Yr 1	Pr Yr 2	Budget	Actual	%	LINE	REVENUES	PROPOSED	APPROVED	ADOPTED
\$ 53,623	\$ 55,486	\$ 61,179	\$ 61,180	100.00%	4095	Cash Carry Forward	\$ 63,000	\$ 63,000	
\$ 33,562	\$ 36,534	\$ 35,000	\$ 31,576	90.22%	4110	Property Taxes - Current	\$ 36,000	\$ 36,000	
\$ 4,200	\$ 4,037	\$ 2,500	\$ 2,147	85.89%	4120	Property Taxes - Prior	\$ 2,500	\$ 2,500	
\$ 11,462	\$ 11,655	\$ 11,000	\$ 8,693	79.03%	4210	Business Licenses	\$ 11,000	\$ 11,000	
\$ 5,625	\$ 4,492	\$ 5,500	\$ 4,430	80.55%	4211	Transient Rental Licenses	\$ 13,700	\$ 13,700	
\$ 12,560	\$ 13,613	\$ 13,500	\$ 11,400	84.45%	4221	Cable Franchise Tax	\$ 14,000	\$ 14,000	
\$ 4,955	\$ 5,228	\$ 5,000	\$ 4,975	99.50%	4222	Telephone Franchise Tax	\$ 5,000	\$ 5,000	
\$ 6,363	\$ 7,168	\$ 7,100	\$ 7,406	104.30%	4223	Disposal Franchise Tax	\$ 7,400	\$ 7,400	
\$ 34,371	\$ 39,194	\$ 38,000	\$ 25,943	68.27%	4224	Electric Franchise Tax	\$ 38,000	\$ 38,000	
\$ 2,401	\$ 2,061	\$ 3,000	\$ 1,660	55.33%	4230	Permits and Filing Fees	\$ 2,000	\$ 2,000	
		\$ 200	\$ 25	12.50%	4235	Fines/Liens			
\$ 444,623	\$ 473,764	\$ 499,000	\$ 425,541	85.28%	4240	Transient Room Tax	\$ 500,000	\$ 530,000	
					4390	Miscellaneous Charges			
\$ 4	\$ 5		\$ 4		4410	Interest Earned			
\$ 7,461	\$ 13,610	\$ 6,062	\$ 1,018	16.79%	4490	Other Local Sources	\$ 2,405	\$ 2,405	
\$ 75	\$ 22				4495	Other Invoice Misc. Services			
\$ 931	\$ 1,098	\$ 931	\$ 506	54.40%	4610	Cigarette Tax	\$ 894	\$ 894	
\$ 7,364	\$ 10,263	\$ 10,103	\$ 7,408	73.32%	4620	Liquor Tax	\$ 10,189	\$ 10,189	
\$ 9,220	\$ 12,877	\$ 10,000	\$ 10,174	101.74%	4630	State Revenue Sharing	\$ 10,000	\$ 10,000	
					4590	Other Federal Sources			
\$ 23,000	\$ 1,350	\$ 4,000	\$ 4,700	117.50%	4690	Other State Sources	\$ 4,000	\$ 4,000	
\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	100.00%	4790	Other Local Governments			
\$ 6,231	\$ 6,907	\$ 6,000	\$ 13,157	219.29%	4852	Earnings From Temp Investments	\$ 7,000	\$ 7,000	
\$ 2,850	\$ 2,850	\$ 96,457	\$ 96,457	100.00%	4810	Urban Renewal Reimbursement	\$ 2,500	\$ 2,500	
673,382	704,713	817,032	720,902			Total Revenue	\$ 729,588	\$ 759,588	\$ -
EXPENDITURES									
PERSONNEL SERVICES									
\$ 62,788	\$ 63,897	\$ 57,000	\$ 42,394	74.38%	5111	City Recorder	\$ 60,796	\$ 60,796	
\$ 4,892					5112	Public Works Director	\$ -	\$ -	
\$ 16,024	\$ 15,657	\$ 16,900	\$ 12,993	76.88%	5114	Office Help - position 1	\$ 26,287	\$ 26,287	
\$ 15,696	\$ 9,002	\$ 10,200	\$ 7,614	74.65%	5115	Office Help - position 2	\$ 11,204	\$ 11,204	
\$ 9,163	\$ 8,210	\$ 7,767	\$ 5,355	68.94%	5120	Payroll Taxes	\$ 8,565	\$ 8,565	
\$ 27,788	\$ 28,906	\$ 30,000	\$ 21,969	73.23%	5130	Payroll Benefits	\$ 38,036	\$ 38,036	
			\$ (8,277)		5140	Capitalized &/or Allocated	\$ (10,000)	\$ (10,000)	
136,349	125,672	121,867	82,048	67.33%		Total Personnel Services	\$ 134,889	\$ 134,889	\$ -

Pr. Yr 1	Pr Yr 2	Budget	Actual	MATERIALS AND SERVICES			
\$ 4,180	\$ 7,476	\$ 15,000	\$ -	0.00%	5209 Emergency Prep and Public Safety	\$ 6,000	\$ 6,000
\$ 3,396	\$ 3,453	\$ 4,300	\$ 3,721	86.54%	5210 Dues, Memberships, Fees	\$ 4,396	\$ 4,396
\$ 29,885	\$ 28,513	\$ 34,500	\$ 25,875	75.00%	5212 Ordinance Enforcement	\$ 34,500	\$ 34,500
\$ 715	\$ 980	\$ 500	\$ 420	84.00%	5213 Council & Commission Education	\$ 500	\$ 500
\$ 82	\$ 130	\$ 150	\$ 10	6.67%	5216 Reference Materials	\$ 150	\$ 150
\$ 1,743	\$ 3,521	\$ 3,507	\$ 3,502	99.86%	5222 Insurance	\$ 4,949	\$ 4,949
\$ 1,145	\$ 1,522	\$ 1,500	\$ 846	56.37%	5240 Office Materials, Supplies	\$ 1,500	\$ 1,500
\$ 1,496	\$ 1,422	\$ 1,500	\$ 1,076	71.76%	5251 Office Telephone	\$ 1,500	\$ 1,500
\$ 1,647	\$ 1,454	\$ 1,500	\$ 1,198	79.90%	5252 Office Utilities	\$ 1,500	\$ 1,500
\$ 710	\$ 1,055	\$ 2,725	\$ 1,300	47.71%	5255 Education and Training	\$ 3,350	\$ 3,350
	\$ 8,828	\$ 8,000	\$ 637	7.97%	5260 Professional Services	\$ 750	\$ 750
\$ 6,985	\$ 3,995	\$ 4,025	\$ 4,025	100.00%	5261 Auditor	\$ 4,327	\$ 4,327
\$ 420	\$ 300	\$ 250	\$ 180	72.00%	5262 Health and Wellness Program	\$ 240	\$ 240
\$ 8,339	\$ 1,893	\$ 3,000	\$ 3,168	105.61%	5263 Attorney	\$ 3,000	\$ 3,000
\$ 33,674	\$ 32,421	\$ 34,070	\$ 28,840	84.65%	5264 Planner	\$ 34,300	\$ 34,300
\$ 2,653	\$ 2,435	\$ 4,000	\$ 2,937	73.42%	5270 Travel	\$ 3,000	\$ 3,000
\$ 1,781	\$ 528	\$ 2,000	\$ 1,202	60.10%	5275 Travel - Council/Commissions	\$ 1,200	\$ 1,200
\$ 2,165	\$ 1,591	\$ 1,900	\$ 1,398	73.57%	5311 Equipment Lease	\$ 1,900	\$ 1,900
\$ 2,953	\$ 99	\$ 500		0.00%	5330 Maintenance-Land and Structures	\$ 500	\$ 500
\$ 11,158	\$ 9,532	\$ 10,500	\$ 7,847	74.74%	5411 Street Lighting	\$ 10,500	\$ 10,500
\$ 1,027	\$ 431	\$ 1,000	\$ 44	4.36%	5422 Legal Notices	\$ 500	\$ 500
\$ 34,400	\$ 33,525	\$ 35,925	\$ 29,692	82.65%	5439 Miscellaneous Public Services	\$ 36,175	\$ 34,525
\$ 8,491	\$ 7,807	\$ 6,000	\$ 4,670	77.84%	5440 Other Office Expense	\$ 6,000	\$ 6,000
\$ 17,800	\$ 17,800	\$ 17,800	\$ 17,800	100.00%	5445 Rent Allocation - City Offices	\$ 17,800	\$ 17,800
\$ 805	\$ 1,575	\$ 4,500	\$ 1,835	40.78%	5470 Equipment Repair & Maintenance	\$ 2,700	\$ 2,700
\$ 1,708	\$ 6,315	\$ 2,500	\$ 1,303	52.11%	5490 Other Materials & Services	\$ 2,000	\$ 2,000
179,356	178,600	201,152	143,526		Total Materials and Services	\$ 183,237	\$ 181,587
\$ 475					CAPITAL EXPENDITURES		
					5650 Office Equipment and Furnishing	\$ 3,300	\$ 3,300
475	-	-	-		Total Capital Expenditures	\$ 3,300	\$ 3,300
		\$ 44,600			OTHER EXPENSES		
		44,600			5800 Contingencies	\$ 29,626	\$ 52,275
					Total Other	\$ 29,626	\$ 52,275
					OPERATING INTERFUND TRANSFERS		
\$ 78,148	\$ 73,279	\$ 187,840	\$ 187,840	100.00%	7121 Operations Transfer to Streets	\$ 56,631	\$ 56,631
\$ 13,230	\$ 12,763	\$ 16,010	\$ 16,010	100.00%	7122 Operations Transfer to Library	\$ 18,145	\$ 18,145
\$ 2,156	\$ 1,896	\$ 4,392	\$ 4,392	100.00%	7123 Operations Transfer to Museum	\$ 2,417	\$ 2,417
\$ 75,435	\$ 74,756	\$ 50,517	\$ 50,517	100.00%	7124 Operations Transfer to Commons	\$ 67,018	\$ 67,018
\$ 123,608	\$ 130,508	\$ 138,787	\$ 138,787	100.00%	7125 Transfer to Visitor Amenities Fund	\$ 144,187	\$ 153,187
\$ 8,464	\$ 9,667	\$ 9,867	\$ 9,867	100.00%	7126 Transfer to Reserve Fund	\$ 55,460	\$ 55,460
	\$ 22,111				7172 Transfer to Sewer Debt Service fund	\$ 10,800	\$ 10,800
	\$ 15,400	\$ 42,000	\$ 42,000	100.00%	7174 Transfer to Storm Drain Fund	\$ 23,878	\$ 23,878
301,041	340,380	449,413	449,413		Total Transfers	\$ 378,536	\$ 387,536
					7209 Bldg Systems		
					7213 Operating Equipment		
\$ -	\$ -	\$ -	\$ -		Total Capital Outlay	\$ -	\$ -
617,222	644,652	817,032	674,988		Total Expenditures	\$ 729,588	\$ 759,587
56,160	60,062	-	45,914		8100 UEFB	\$ (0)	\$ 0

Visitor Amenities Fund - Fund 12

				City of Yachats Budget						
11-12		12-13	13-14		7/1/2013 to 4-10-14		Fund 12 - Visitor Amenities Fund			
Actual Data		Current Yr	Current Yr		%	LINE	REVENUES	PROPOSED	APPROVED	ADOPTED
Pr. Yr 1	Pr Yr 2	Budget	Actual							
\$397,431	\$ 359,323	\$ 333,127	\$ 333,128			4095	Cash Carry Forward	340,880	\$ 340,880	
\$ 2,566	\$ 1,247	\$ 1,505				4410	Interest Earned	1,688	\$ 1,688	
\$123,608	\$ 130,508	\$ 138,787	\$ 138,787			4861	Transfer from General Fund	144,187	\$ 153,187	
\$ 2,442						4460	Marketing Programs/Inventory			
<u>526,048</u>	<u>491,078</u>	<u>473,419</u>	<u>471,915</u>				Total Revenue	<u>486,755</u>	<u>495,755</u>	<u>-</u>
EXPENDITURES										
		\$ 800				5110	Personnel Allocation	800	\$ 800	
\$ 53,750	\$ 53,096	\$ 66,815	\$ 60,754			5202	Visitor Center	68,151	\$ 68,151	
\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,750			5263	Fireworks	1,750	\$ 1,750	
\$ 36,270	\$ 36,374	\$ 18,000	\$ 18,000			5260	Professional Services			
	\$ 12,660	\$ 16,020	\$ 10,191			5220	GoYachats Website and Marketing	21,450	\$ 21,450	
\$ 18,298	\$ 1,694	\$ -				5223	Beautification			
\$ 10,143	\$ 9,492	\$ 15,000	\$ 3,870			5224	Trails	10,000	\$ 10,000	
\$ 4,054		\$ 719	\$ 719			5225	Marketing Director's expenses			
						5490	Other Materials & Services	8,000	\$ 8,000	
<u>124,265</u>	<u>115,066</u>	<u>119,104</u>	<u>95,283</u>				Total Materials & Services	<u>110,151</u>	<u>110,151</u>	<u>-</u>
OTHER USES										
	\$ 6,069					5226	Marketing Programs			
\$ 7,334	\$ 3,919	\$ 24,650	\$ 5,202			7904	Visitor Amenities (South Gateway)	14,000	\$ 14,000	
						5214	Marketing Grant - Events	2,000	\$ 2,000	
<u>7,334</u>	<u>9,988</u>	<u>24,650</u>	<u>5,202</u>				Total Capital Outlay	<u>16,000</u>	<u>16,000</u>	<u>-</u>
\$ 2,386	\$ 2,252	\$ 2,826	\$ 2,826			7122	Operations Transfer to Library	3,202	\$ 3,202	
\$ 6,469	\$ 5,688	\$ 9,431	\$ 9,431			7123	Operations Transfer to Museum	7,252	\$ 7,252	
\$ 26,271	\$ 24,918	\$ 9,656	\$ 9,656			7124	Operations Transfer to Commons	22,339	\$ 22,339	
<u>35,126</u>	<u>32,858</u>	<u>21,913</u>	<u>21,913</u>				Total Transfers	<u>32,793</u>	<u>32,793</u>	<u>-</u>
<u>166,725</u>	<u>157,912</u>	<u>165,667</u>	<u>122,398</u>				Total Expenditures	<u>158,944</u>	<u>158,944</u>	<u>-</u>
359,323	333,166	307,752	349,517			8000	Reserved for Future Expenditures	327,811	\$ 336,811	
						8100	UEFB	(0)	(0)	-

GoYachats Website and Marketing

Print Ads

Oregon Coast Visitor Guide & Website	\$ 4,100.00
Mile by Mile Guide - Oregon Coast Magazine	\$ 3,520.00
Misc.	\$ 380.00
Willamette Living Ads (1/3 page 6 times)	\$ 2,400.00
Holiday Promotion w/focus on small business	\$ 1,000.00
	<u>\$ 11,400.00</u>

Other Marketing

Facebook Maintenance (contract with Barbara Shepard)	\$ 6,000.00
Facebook Ads	\$ 600.00
Sea Star Promotion	\$ 1,200.00
Geocache Promotion	\$ 500.00
Geocash Coins	\$ 1,750.00
	<u>\$ 10,050.00</u>

Total for line 5220 \$ 21,450

Other Materials & Services

Includes Porta Potty (summer season), Landscaping for North Gateway, Workers Comp Insurance for trails, Whale Park Maintenance, Mowing and other misc.

Capital Reserve Fund - Fund 15

to 4-10-14				7/1/2013		City of Yachats				
11-12		12-13	13-14	to 4-10-14		Budget				
Actual Data		Current Yr	Current Yr			Fund 15 - Reserve Fund				
Pr. Yr 1	Pr Yr 2	Budget	Actual	%	LINE	REVENUES	PROPOSED	APPROVED	ADOPTED	
\$ 1,547,618	\$ 1,671,456	\$ 1,688,662	\$ 1,751,104	103.70%	4095	Cash Carry Forward	1,669,337	\$ 1,740,361		
\$ 6,316	\$ 8,867	\$ 5,986		0.00%	4410	Interest Earned	4,081	\$ 4,081		
\$ 8,464	\$ 9,667	\$ 9,867	\$ 9,867	100.00%	4861	Transfer from General Fund	55,460	\$ 55,460		
\$ 228,932	\$ 226,357	\$ 225,000	\$ 197,866	87.94%	4245	Food and Beverage Tax Revenue	235,000	\$ 235,000		
\$ 30,809	\$ 16,900	\$ 107,597	\$ 107,597	100.00%	4862	Transfer From Water	63,000	\$ 63,000		
\$ 92,787	\$ 150,050				4863	Transfer From Sewer	83,193	\$ 83,193		
\$ 5,117	\$ 3,867	\$ 3,867	\$ 3,867	100.00%	4864	Transfer from Streets	3,867	\$ 3,867		
\$ 49,167	\$ 23,817	\$ 35,000	\$ 35,000	100.00%	4871	Transfer from Parks & Commons	39,739	\$ 39,739		
\$ 3,171	\$ 3,242	\$ 3,316	\$ 3,316	100.00%	4874	Transfer from Library Fund	3,391	\$ 3,391		
\$ 4,225	\$ 4,291	\$ 16,437	\$ 16,437	100.00%	4876	Transfer from Little Log Church & Museum	4,431	\$ 4,431		
		\$ 73,150			4690	Other State Sources (grants)				
		\$ 50,000	\$ 50,000		4873	Transfer from S D C Fund	75,000	\$ 75,000		
\$ 123,204	\$ 18,493	\$ 15,653	\$ 15,645	99.95%	4430	LID Assessments	16,108	\$ 16,108		
		\$ 10,000	\$ 10,000		4720	Anticipated Grants	10,000	\$ 10,000		
					4810	Urban Renewal Contribution	120,000	\$ 120,000		
<u>2,099,810</u>	<u>2,137,007</u>	<u>2,244,535</u>	<u>2,200,699</u>	98.05%		Total Revenue	<u>2,382,607</u>	<u>2,453,631</u>	-	
EXPENDITURES										
CAPITAL EXPENDITURES										
\$ 6,240	\$ 17,667	\$ 30,000	\$ 12,389	41.30%	5641	City Hall Reserve	80,000	\$ 80,000		
	\$ 25,748	\$ 10,000	\$ 2,057	20.57%	5642	Water Equipment	10,000	\$ 10,000		
\$ 26,341	\$ 47,446	\$ 50,000	\$ 17,964	35.93%	5643	Sewer Equipment	30,000	\$ 30,000		
\$ 319	\$ 9,667	\$ 5,500	\$ 1,058	19.24%	5644	Street Equipment	-			
<u>32,900</u>	<u>100,527</u>	<u>95,500</u>	<u>33,468</u>	35.04%		Total Capital Expenditures	<u>120,000</u>	<u>120,000</u>	-	
OTHER USES										
					7121	Transfer to Street Fund	-			
					7129	Transfer to HWY 101 Project	230,500	\$ 230,500		
\$ 381,435	\$ 250,000	\$ 262,000	\$ 262,000	100.00%	7172	Transfer to Sewer Debt Service - Fund 76	319,000	\$ 319,000		
\$ 11,002		\$ 141,450	\$ 15,050		7902	Parks and Commons Reserve	78,000	\$ 149,024		
\$ 3,231	\$ 2,713	\$ 13,500	\$ 11,673	86.47%	7907	Library Reserve	12,000	\$ 12,000		
		\$ 38,820	\$ 19,935	51.35%	7909	Little Log Church & Museum Reserve	-			
	\$ 33,116	\$ 430,000	\$ 45,315	10.54%	7920	Water System	707,800	\$ 707,800		
		\$ 59,012	\$ 22,611		7921	Sewer System	95,000	\$ 95,000		
					7922	Street System	-			
<u>395,668</u>	<u>285,829</u>	<u>944,782</u>	<u>376,584</u>	39.86%		Total Other Uses	<u>1,442,300</u>	<u>1,513,324</u>	-	
428,568	386,356	1,040,282	410,052	39.42%		Total Expenditures	<u>1,562,300</u>	<u>1,633,324</u>	-	
		1,204,253	1,790,647		8000	Reserved for Future Expenditures	820,307	\$ 820,307		
1,671,242	1,750,651	-	0		8100	UEFB	-	0	-	

Capital Reserve Fund - Fund 15

Break-down for Reserved for Future Expenditures

City Hall Equipment	\$	227
Water Equipment	\$	95,228
Sewer Equipment	\$	4,161
Street Equipment	\$	9,368
Parks and Commons Reserve	\$	4,079
F & B Tax held in reserve	\$	-
Library Building & Equipment Reserve	\$	1,815
Little Log Church & Museum Reserve	\$	7,475
Water System Improvements	\$	536
Sewer System Improvement	\$	697,419
Street System Improvements	\$	-
	<u>\$</u>	<u>820,307</u>

Projects & Equipment

General Fund

<i>New accounting & billing software</i>	\$	60,000
<i>Information Services Development</i>	\$	20,000
Funded by Grant from Scott's and City Match 10k each		
	<u>\$</u>	<u>80,000</u>

Water System

<i>Roof 250k Gallon Reservoir</i>	\$	8,000
<i>South Reservoir -Engineering</i>	\$	100,000
<i>South Reservoir - Access Road, Base and tank - phase 1 (\$120K from URD)</i>	\$	350,000
<i>Update C & C Part of Water Master Plan</i>	\$	18,000
<i>Surfside Water Line</i>	\$	56,800
<i>Reeves Circle Water Line</i>	\$	50,000
<i>1/2 of City's Part for fueling tanks to be done with Fire District</i>	\$	5,000
<i>Completion - Hanley Looping Project</i>	\$	120,000
	<u>\$</u>	<u>707,800</u>

Sewer System

Equipment		
<i>Bio-Solids Transport Vehicle</i>	\$	30,000
System		
<i>Inflow & Infiltration Monitoring Equip</i>	\$	15,000
<i>Generator Building - Main Pump St</i>	\$	25,000
<i>Generator Building - WWTP</i>	\$	25,000
<i>Decant Center</i>	\$	25,000
<i>1/2 of City's Part for fueling tanks to be done with Fire District</i>	\$	5,000
	<u>\$</u>	<u>95,000</u>

Parks & Commons

Skate Park	\$	7,500
Labyrinth	\$	8,000
General Park Plan Project - Entry Portal	\$	22,500
1 of 4		
Replace Ceiling Tile	\$	40,000
	<u>\$</u>	<u>78,000</u>

System Development Fees - Fund 16 - SDC

					City of Yachats Budget					
11-12		12-13		13-14		7/1/2013 to 4-10-14		Fund 16 - System Development Charges		
Actual Data		Current Yr		Current Yr						
Pr. Yr 1	Pr Yr 2	Budget	Actual	%	LINE	CARRYOVERS	PROPOSED	APPROVED	ADOPTED	
\$ 198,355	\$ 187,735	\$ 151,900	\$ 125,736	82.78%	4251	Carryover - Water Improvement	\$ 80,844	\$ 80,844		
\$ 22	\$ 4,306	\$ 9,571	\$ 9,613	100.44%	4252	Carryover - Water Reimbursement	\$ 12,556	\$ 12,556		
		\$ -				Carryover - Sewer Improvement	\$ -			
\$ 68,829		\$ 14,947	\$ 15,012		4261	Carryover - Sewer Reimbursement	\$ 5,645	\$ 5,645		
\$ 6,009	\$ 16,855	\$ 22,123	\$ 25,460	115.08%	4262	Carryover - Storm Drain System	\$ 30,020	\$ 30,020		
SDC REVENUE CURRENT YEAR										
\$ 4,265	\$ 5,226	\$ 8,392	\$ 2,901	34.57%	4341	Water Reimbursement (SDC)	\$ 4,321	\$ 4,321		
\$ 11,713	\$ 14,887	\$ 32,920	\$ 10,550	32.05%	4342	Sewer Reimbursement (SDC)	\$ 16,444	\$ 16,444		
\$ 6,882	\$ 8,433	\$ 13,541	\$ 4,682	34.58%	4351	Water Improvements (SDC)	\$ 6,972	\$ 6,972		
		\$ -			4352	Sewer Improvements (SDC)	\$ -			
\$ 10,689	\$ 8,391	\$ 6,610	\$ 4,462	67.50%	4353	Storm Drain Improvements	\$ 3,404	\$ 3,404		
\$ 1,974	\$ 1,474	\$ 1,300			4411	Interest Earned (SDC)	\$ 801	\$ 801		
<hr/>										
\$ 308,736	\$ 247,307	\$ 261,304	\$ 198,415	75.93%	Total Revenue		\$ 161,006	\$ 161,007	\$ -	
EXPENDITURES										
CAPITAL EXPENDITURES										
					5661	Water Reimbursements	\$ -			
					5662	Sewer Reimbursement (SDC)	\$ -			
\$ 19,160	\$ 71,486				5666	Water Improvements (SDC)				
					5667	Sewer Improvements (SDC)	\$ -			
					5668	Storm Drain Improvements	\$ -			
\$ 19,160	\$ 71,486	\$ -	\$ -		Total Capital Expenditures		\$ -	\$ -	\$ -	
OPERATING INTERFUND TRANSFERS										
		\$ 50,000	\$ 50,000		7126	Transfer to Reserve Fund	\$ 75,000	\$ 75,000		
\$ 80,679		\$ 20,000	\$ 20,000		7170	Transfer to Sewer	\$ -			
\$ 80,679	\$ -	\$ 70,000	\$ 70,000		7172	Transfer to Sewer Debt Service fund	\$ 20,000	\$ 20,000		
					Total Transfers		\$ 95,000	95,000	\$ -	
<hr/>										
\$ 99,839	\$ 71,486	\$ 70,000	\$ 70,000	100.00%	Total Expenditures		\$ 95,000	95,000		
		\$ 191,304			8000	Reserved for Future Use	\$ 66,006	\$ 66,006		
208,897	175,821	-	128,415		8100	UEFB	-	-	-	
<hr/>										
As Proposed										
Total CCF + Income and Interest							Allocated This year	Reserved For Future		
Water Reimbursements							\$ 16,961		\$ 16,961	
Sewer Reimbursement (SDC)										
including transfer to debt							\$ 22,200	\$ 20,000	\$ 2,200	
Water Improvements (SDC)							\$ 88,255	\$ 75,000	\$ 13,255	
Sewer Improvements (SDC)							\$ -		\$ -	
Storm Drain Improvements							\$ 33,590		\$ 33,590	
							<u>\$ 161,006</u>	<u>\$ 95,000</u>	<u>\$ 66,006</u>	

Debt Reserve Fund - Fund 17 - Debt Reserve

					City of Yachats Budget					
11-12		12-13		13-14		7/1/2013 to 4-10-14				
Actual Data		Current Yr		Current Yr						
Pr. Yr 1	Pr Yr 2	Budget	Actual	%	LINE	CARRYOVERS	PROPOSED	APPROVED	ADOPTED	
\$ 40,087	\$ 40,087	\$ 40,087	\$ 40,087	100.00%	4270 CCF Water Fund		40,087	\$ 40,087		
					4271 CCF Water Bond 1989		-			
\$ 45,600	\$ 45,600	\$ 45,600	\$ 45,600	100.00%	4272 CCF GO Bond 1992		45,600	\$ 45,600		
\$ 54,000	\$ 54,000	\$ 53,000	\$ 53,000	100.00%	4273 CCF Sewer Fund					
\$ 48,000	\$ 35,700		\$ 830		4274 CCF Sewer Bond 1974		830	\$ 830		
<u>\$187,687</u>		<u>\$175,387</u>	<u>\$138,687</u>	<u>\$ 139,517</u>	100.60%	Total Revenue	86,517	86,517	-	
							Total Revenue	86,517	86,517	-
							EXPENDITURES			
							7172 Transfer to Sewer Debt Fund 76	830	\$ 830	
							5721 Bond - Water Fund			
							5722 Bond - Water 1989			
							5723 Bond - Water 1992			
	\$ 700	\$ 53,000	\$ 1,650	3.11%	5725 Bond - Sewer (Revenue)					
	\$ 34,870				5726 Bond - Sewer 1974					
\$ -	\$ 35,570	\$ 53,000	\$ 1,650		Total Other	830	830	-		
							Total Expenditures	830	830	-
187,687	139,817	85,687	137,867		8100 UEFB	85,687	85,687	-		

Amounts in Reserve

Bond - Water Fund	40,087
Bond - Water 1989	-
Bond - Water 1992	45,600
	<u>85,687</u>

Reserve Uses						
Water Bonds		matures	final payment	overage	may be used in	
1992 GO Bonds	66	2033-2034	\$ 45,213.00	\$387	2032-2033	
1994 Revenue Bonds	60	2033-2034	\$ 17,291.13	\$108.87	2032-2033	
1998 Revenue Bonds	60	2037-2038	\$ 22,353.00	\$334.00	2036-2037	

There was \$830 left in reserve for the sewer bond that was paid off in the prior year
That amount is being transferred to the Sewer Debt Fund to be used on the
debt for the sewer plant

Hwy 101 Project - Fund 20

11-12		12-13		13-14		7/1/2013 to 4-10-14		City of Yachats Budget Fund 20 - Hwy 101				
Actual Data		Current Yr		Current Yr				LINE	REVENUES	PROPOSED	APPROVED	ADOPTED
Pr. Yr 1	Pr Yr 2	Budget	Actual		%							
						4095	Cash Carry Forward					
						4810	Urban Renewal Contribution		26,500	\$	26,500	
						4490	ODOT Grant		520,000	\$	520,000	
						4875	Transfer from Fund 15 - Cap Ex Fund		230,500	\$	230,500	
						4864	Transfer from Fund 21-Streets		521,309	\$	521,309	
						4877	Transfer from Fund 30-Storm Drain		89,000	\$	89,000	
\$	-	\$	-	\$	-		Total Revenue		1,387,309		1,387,309	-
Capital Outlay												
						7223	Hwy 101 Streets/Sidewalks		865,309		865,309	
						7227	Storm Drain - Hwy 101 Project		205,500		205,500	
						7241	Sewer Line Improvements - Hwy 101		73,500		73,500	
						7242	Waterline Construction - Hwy 101		143,000		143,000	
\$	-	\$	-	\$	-	7298	Total Capital Outlay		1,287,309		1,287,309	-
Other Uses												
							Total Expenditures		1,287,309		1,287,309	-
						8000	Reserved for Future Expenditures		100,000		100,000	
						8100	UEFB		-		-	-
						4875	Transfer from Fund 15 - Cap Ex Fund from Water System Improvements		143,000			
							from Sewer System Improvements		87,500			
									230,500			

Street Fund - Fund 21

				City of Yachats Budget Fund 21 - Street Fund							
11-12		12-13		13-14		7/1/2013 to 4-10-14					
Actual Data		Current Yr		Current Yr							
Pr. Yr 1	Pr Yr 2	Budget	Actual		%	LINE	REVENUES	PROPOSED	APPROVED	ADOPTED	
\$ 27,184	\$ 76	\$ 5,000	\$ 5,047	100.94%		4095	Cash Carry Forward	576,381	\$ 576,381		
\$ 400	\$ 800	\$ 800	\$ 650			4490	Other Local Sources				
	\$ 17,054	\$ 128,514	\$ 128,514			4810	Urban Renewal Contribution	8,541	\$ 8,541		
\$ 34,758	\$ 42,034	\$ 40,361	\$ 27,661	68.53%		4650	State Highway Allocation	40,919	\$ 40,919		
		\$ 520,000				4690	Other State Sources				
		\$ -				4875	Transfer from Fund 15 - Cap Ex Fund	-	\$ -		
\$ 78,148	\$ 73,279	\$ 187,840	\$ 187,840	100.00%		4861	OP Transfer from General	56,631	\$ 56,631		
\$ 140,490	\$ 133,243	\$ 882,515	\$ 349,712				Total Revenue	682,472	682,472	-	

				Expenditures Personnel Services						
\$ 4,519	\$ 8,746	\$ 22,000	\$ 16,400	74.55%		5112	Public Works Director	15,575	\$ 15,575	
\$ 55,283	\$ 36,165	\$ 32,000	\$ 34,400	107.50%		5113	Field Help	40,005	\$ 40,005	
\$ 10,441	\$ 11,768	\$ 7,400	\$ 9,366	126.57%		5120	Payroll Taxes	9,032	\$ 9,032	
\$ 21,308	\$ 20,148	\$ 22,000	\$ 18,982	86.28%		5130	Payroll Benefits	23,795	\$ 23,795	
		\$ (12,751)	\$ (12,751)	100.00%		5140	Capitalized &/or Allocated	(33,000)	\$ (33,000)	
\$ 91,552	\$ 76,827	\$ 70,649	\$ 66,397	93.98%			Total Personnel Services	55,407	55,407	-

				Materials and Services						
\$ 705	\$ 790	\$ 819	\$ 1,025	125.14%		5222	Insurance	1,211	\$ 1,211	
\$ 55	\$ 200	\$ 200	\$ 200	0.00%		5311	Equipment Rental	200	\$ 200	
\$ 3,458	\$ 2,777	\$ 5,000	\$ 2,706	54.11%		5312	Equipment Operation	3,400	\$ 3,400	
\$ 2,296	\$ 2,534	\$ 3,000	\$ 922	30.73%		5313	Equipment Repair	1,500	\$ 1,500	
\$ 2,473	\$ 1,627	\$ 3,000	\$ 1,255	41.82%		5315	System Operations	2,000	\$ 2,000	
\$ 3,123	\$ 1,970	\$ 25,230	\$ 10,343	40.99%		5316	System Maintenance	23,228	\$ 23,228	
		\$ 3,250	\$ 166	5.12%		5317	Tools and Small Equipment	350	\$ 350	
\$ 12,111	\$ 9,697	\$ 40,499	\$ 16,416	40.54%			Total Materials and Services	31,889	31,889	-

				Other Expenses						
\$ -	\$ -	\$ -	\$ -				Total Other	-	-	-
				Other Financing Uses						
\$ 5,117	\$ 3,867	\$ 3,867	\$ 3,867	100.00%		7126	Transfer to Reserve Fund	3,867	3,867	
						7129	Transfer to HWY 101 Project Fund	521,309	\$ 521,309	
\$ 5,117	\$ 3,867	\$ 3,867	\$ 3,867				Total Transfers	525,176	525,176	-

				Capital Outlay						
		\$ 640,000	\$ 10,171			7223	Hwy 101 Downtown Project-New Fund Opened			
\$ 31,635	\$ 37,805	\$ 127,500	\$ 102,014	80.01%		7222	Street Maintenance & Improvements	70,000	\$ 70,000	
\$ 31,635	\$ 37,805	\$ 767,500	\$ 112,185			7298	Total Capital Outlay	70,000	70,000	-
				Other Uses						
\$ -	\$ -	\$ -	\$ -			7900	Other Financing Uses			
						7998	Total Other Uses	-	-	-
140,415	128,196	882,515	198,865	22.53%		8000	Total Expenditures	682,472	682,472	-
76	5,047	-	150,847			8100	UEFB	0	0	0

Personnel Expenses Capitalized
the allocated amount of payroll expenses for labor on construction projects
by the City Public Works crew based on actual time records

Street Work Planned

Deep Patching	25,000
Crack Sealing	10,000
Seventh Street (URD - \$8,514)	35,000
	<u>70,000</u>

Library Fund - Fund 22

				7/1/2013 to 4-10-14		City of Yachats Budget Fund 22 - Library Fund							
11-12		12-13		13-14		Actual Data		Current Yr		Current Yr			
Pr. Yr 1	Pr Yr 2	Budget	Actual		%	LINE	REVENUES	PROPOSED	APPROVED	ADOPTED			
\$ 2,036	\$ 1,859	\$ 1,200	\$ 223		18.55%	4095	Cash Carry Forward						
\$ 1,803	\$ 1,606	\$ 1,500	\$ 1,698		113.17%	4480	Gifts and Donations	1,500	\$ 1,500				
						4490	Other Local Sources						
\$ 1,000	\$ 1,000	\$ 1,000				4690	Other State Sources	1,000	\$ 1,000				
\$ 13,230	\$ 12,763	\$ 16,010	\$ 16,010		100.00%	4861	OP Transfer From General	18,145	\$ 18,145				
						4790	Other Local Governments						
\$ 2,386	\$ 2,252	\$ 2,826	\$ 2,826		100.00%	4866	OP Transfer From Fund 12	3,202	\$ 3,202				
\$ 20,455	\$ 19,480	\$ 22,536	\$ 20,756		92.10%		Total Revenue	23,847	23,847				
Expenditures													
Materials and Services													
\$ 370	\$ 480	\$ 547	\$ 556		101.68%	5222	Insurance	746	\$ 746				
\$ 1,306	\$ 1,353	\$ 1,608	\$ 889		55.27%	5251	Office Telephone	1,400	\$ 1,400				
\$ 1,465	\$ 1,319	\$ 1,465	\$ 1,033		70.48%	5252	Office Utilities	1,400	\$ 1,400				
						5140	Personnel Allocation	250	\$ 250				
\$ 793	\$ 1,775	\$ 1,700	\$ 1,657		97.48%	5330	Maintenance - Land and Structures	2,000	\$ 2,000				
\$ 1,182	\$ 842	\$ 1,200	\$ 1,208		100.69%	5340	Operating Materials	1,400	\$ 1,400				
\$ 42		\$ 1,500	\$ 1,140		76.00%	5470	Equipment Repair & Maintenance	1,800	\$ 1,800				
\$ 217	\$ 279	\$ 350				5490	Other Materials and Services	350	\$ 350				
\$ 5,373	\$ 6,048	\$ 8,370	\$ 6,483		77.45%		Total Materials and Services	9,346	9,346				
Capital Expenditures													
Total Other													
Other Financing Uses													
Capital Outlay													
\$ 3,171	\$ 3,242	\$ 3,316	\$ 3,316		100.00%	7126	Transfer to Reserve Fund	3,391	\$ 3,391				
\$ 6,148	\$ 6,806	\$ 7,000	\$ 5,286		75.52%	7202	Books	7,000	\$ 7,000				
\$ 320	\$ 212	\$ 300	\$ 217		72.42%	7203	Periodicals	560	\$ 560				
\$ 2,621	\$ 2,570	\$ 2,750	\$ 1,627		59.17%	7205	Children Books/Summer Prg	2,750	\$ 2,750				
\$ 254		\$ 300				7208	Software	300	\$ 300				
\$ 709	\$ 378	\$ 500				7212	Office Equipment & Furniture	500	\$ 500				
\$ 13,224	\$ 13,208	\$ 14,166	\$ 10,447		73.75%		Total Capital Outlay	14,501	14,501				
Other Uses													
7900 Other Financing Uses													
Total Other Uses													
\$ -	\$ -	\$ -	\$ -					-	-				
18,597	19,256	22,536	16,930		75.12%		Total Expenditures	23,847	23,847				
1,858	223	-	3,827			8100	UEFB	(0)	-				

A small Personnel Allocation has been added for the work performed by the Public Works Department related to the maintenance of the structure and grounds.

Parks & Grounds Maintenance includes mowing as per the current contract

Little Log Church and Museum - Fund 23

				City of Yachats Budget Fund 23 - Museum Fund					
11-12		12-13	13-14	7/1/2013 to 4-10-14					
Actual Data		Current Yr	Current Yr						
Pr. Yr 1	Pr Yr 2	Budget	Actual	%	LINE	REVENUES	PROPOSED	APPROVED	ADOPTED
\$ 8,551	\$ 10,340	\$ 11,462	\$ 11,462	100.00%	4095	Cash Carry Forward	4,143	\$ 4,143	
\$ 1,260	\$ 1,705	\$ 1,500	\$ 1,515	101.00%	4330	Wedding Services and Rents	1,500	\$ 1,500	
\$ 168	\$ 30	\$ 300	\$ 126	42.00%	4460	Sale of Inventory	300	\$ 300	
\$ 1,517	\$ 1,541	\$ 1,100	\$ 1,245	113.14%	4480	Gifts and Donations	1,100	\$ 1,100	
					4490	Other Local Sources			
\$ 2,156	\$ 1,896	\$ 4,392	\$ 4,392	100.00%	4861	OP Transfer From General	2,417	\$ 2,417	
\$ 6,469	\$ 5,688	\$ 9,431	\$ 9,431	100.00%	4866	OP Transfer From Fund 12	7,252	\$ 7,252	
\$ 20,121	\$ 21,200	\$ 28,185	\$ 28,171	99.95%		Total Revenue	16,712	16,712	-

Expenditures									
Materials and Services									
\$ 398	\$ 512	\$ 618	\$ 559	90.49%	5140	Personnel Allocation (P W)	250	250	
	\$ 200	\$ 220	\$ 200	90.91%	5222	Insurance	801	\$ 801	
\$ 313	\$ 294	\$ 700	\$ 516	73.75%	5220	Marketing (Road Sign)	220	\$ 220	
\$ 1,730	\$ 1,501	\$ 1,500	\$ 1,152	76.79%	5251	Office Telephone	700	\$ 700	
\$ 660	\$ 1,068	\$ 1,300	\$ 232	17.84%	5252	Office Utilities	1,600	\$ 1,600	
\$ 37		\$ 600	\$ 240	40.06%	5330	Maintenance - Land and Structures	1,300	\$ 1,300	
		\$ 1,500		0.00%	5340	Operating Materials	600	\$ 600	
\$ 2,418	\$ 1,873	\$ 4,010	\$ 2,255	56.23%	5345	Inventory Purchases	1,500	\$ 1,500	
\$ 5,555	\$ 5,447	\$ 10,448	\$ 5,155	49.34%	5421	Parks & Ground Maintenance	4,010	\$ 4,010	
						Total Materials and Services	10,981	10,981	-
Capital Expenditures									
		\$ 1,000		0.00%	5650	Equipment and Furnishings	1,000	\$ 1,000	
\$ -	\$ -	\$ 1,000	\$ -	0.00%		Total Capital Expenditures	1,000	1,000	-
Other Expenses									
						Total Other	-	-	-
Other Financing Uses									
Capital Outlay									
\$ 4,225	\$ 4,291	\$ 16,437	\$ 16,437	100.00%	7126	Transfer to Reserve Fund	4,431	\$ 4,431	
		\$ 300			7219	Buildings	300	\$ 300	
\$ 4,225	\$ 4,291	\$ 16,737	\$ 16,437	98.21%	7221	Park Improvements (would be in Fund 15)			
						Total Capital Outlay	4,731	4,731	-
Other Uses									
					7900	Other Financing Uses			
\$ -	\$ -	\$ -	\$ -			Total Other Uses			
\$ 9,780	\$ 9,738	\$ 28,185	\$ 21,592	76.61%		Total Expenditures	16,712	16,712	-
10,340	11,462	-	6,579		8100	UEFB	0	0	-

A Personnel Allocation has been added for the work performed by the Public Works Department related to the maintenance of the structure and grounds.

Parks & Grounds Maintenance includes mowing as per the current contract

Parks and Commons Fund - Fund 24

				7/1/2013 to 4-10-14					
11-12		12-13		13-14		City of Yachats Budget			
Actual Data		Current Yr		Current Yr		Fund 24 - Parks and Commons Fund			
Pr. Yr 1	Pr Yr 2	Budget	Actual	%	LINE	REVENUES	PROPOSED	APPROVED	ADOPTED
\$ 23,501	\$ 4,875	\$ 33,674	\$ 22,634	67.21%	4095	Cash Carry Forward	-	\$ -	
\$ 25,093	\$ 23,781	\$ 26,000	\$ 16,526	63.56%	4335	Rents, Fees	22,000	\$ 22,000	
\$ 17,800	\$ 17,800	\$ 17,800	\$ 17,800	100.00%	4336	Rent - City Hall	17,800	\$ 17,800	
\$ 75,435	\$ 74,756	\$ 50,517	\$ 50,517	100.00%	4861	OP Transfer from General	67,018	\$ 67,018	
	\$ 489				4480	Gifts and Donations			
\$ 26,271	\$ 24,918	\$ 9,656	\$ 9,656		4866	OP Transfer from Visitor Amenities	22,339	\$ 22,339	
<u>\$168,100</u>	<u>\$ 146,619</u>	<u>\$ 137,647</u>	<u>\$ 117,133</u>	85.10%		Total Revenue	<u>129,157</u>	<u>129,157</u>	<u>-</u>
Expenditures									
\$ 2,316	\$ 1,740	\$ 7,000	\$ 3,992	57.03%	5114	City Office Help	6,464	\$ 6,464	
\$ 354	\$ 149	\$ 537	\$ 309	57.57%	5120	Payroll Taxes	551	\$ 551	
\$ 896	\$ 722	\$ 1,300	\$ 856	65.87%	5130	Payroll Benefits	3,093	\$ 3,093	
<u>\$ 3,566</u>	<u>\$ 2,610</u>	<u>\$ 8,837</u>	<u>\$ 5,158</u>	58.36%		Total Personnel Services	<u>10,107</u>	<u>10,107</u>	<u>-</u>
Materials and Services									
		\$ 10,000	\$ 5,019		5110	Personnel Allocation	5,000	\$ 5,000	
\$ 1,200	\$ 1,980	\$ 2,400	\$ 1,915	79.79%	5204	Commons Landscaping	2,400	\$ 2,400	
	\$ 108	\$ 200	\$ 109	54.63%	5219	Piano Expenses	200	\$ 200	
\$ 2,193	\$ 3,309	\$ 3,065	\$ 3,596	117.34%	5222	Insurance	4,301	\$ 4,301	
\$ 357	\$ 89	\$ 200	\$ 210	104.94%	5240	Office Materials, Supplies	225	\$ 225	
\$ 1,809	\$ 2,101	\$ 1,800	\$ 2,104	116.87%	5251	Office Telephone	2,684	\$ 2,684	
\$ 5,295	\$ 5,688	\$ 5,100	\$ 4,707	92.29%	5252	Office Utilities	5,500	\$ 5,500	
						includes propane for kitchen			
\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	100.00%	5260	Professional Services	36,000	\$ 36,000	
\$ 12,175	\$ 10,653	\$ 18,145	\$ 13,204	72.77%	5330	Maintenance - Land & Structures	15,000	\$ 15,000	
\$ 6,430	\$ 7,160	\$ 6,900	\$ 5,358	77.65%	5335	Custodial Support and Services	7,000	\$ 7,000	
<u>\$ 65,458</u>	<u>\$ 67,089</u>	<u>\$ 83,810</u>	<u>\$ 72,222</u>	86.17%		Total Materials and Services	<u>78,310</u>	<u>78,310</u>	<u>-</u>
Other Expenses									
-	-	-	-			Total Other	-	-	-
Other Financing Uses									
\$ 49,167	\$ 23,817	\$ 35,000	\$ 35,000	100.00%	7126	Transfer to Reserve Fund	39,739	\$ 39,739	
49,167	23,817	35,000	35,000			Total Transfers	<u>39,739</u>	<u>39,739</u>	<u>-</u>
Capital Outlay									
\$ 45,000					7209	Building Systems (heating)			
	\$ 859	\$ 2,000	\$ 139	6.96%	7213	Operating Equipment	1,000	\$ 1,000	
	\$ 28,000				7215	Building Improvements			
	\$ 1,610	\$ 8,000		0.00%	7221	Park Improvements			
<u>45,000</u>	<u>30,470</u>	<u>10,000</u>	<u>139</u>	1.39%		Total Capital Outlay	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Other Uses									
					7900	Other Financing Uses			
-	-	-	-			Total Other Uses	-	-	-
<u>163,191</u>	<u>123,985</u>	<u>137,647</u>	<u>112,519</u>	81.74%		Total Expenditures	<u>129,157</u>	<u>129,157</u>	<u>-</u>
4,908	22,634	-	4,614		8100	UEFB	0	0	0

Storm Drain System - Fund 30

				City of Yachats Budget					
				Fund 30 - Storm Drain System					
Actual Data		Current Yr	Current Yr		LINE	REVENUES	PROPOSED	APPROVED	ADOPTED
Pr. Yr 1	Pr Yr 2	Budget	Actual	%					
\$ 13,653			\$ 1		4095	Cash Carry Forward	101,122	\$ 101,122	
.	\$ 15,400	\$ 42,000	\$ 42,000	100.00%	4861	Transfer from the General Fund	23,878	\$ 23,878	
		\$ 110,000	\$ 110,000		4800	Urban Renewal Contribution			
<u>\$ 13,653</u>	<u>\$ 15,400</u>	<u>\$ 152,000</u>	<u>\$ 152,001</u>			Total Revenue	125,000	125,000	-
						Expenditures			
						Materials and Services			
\$ 10,000	\$ 10,000	\$ 30,000	\$ 21,522	71.74%	5110	Personnel Services	30,000	\$ 30,000	
						allocation of City crew expense from Fund 21			
\$ 3,653	\$ 5,399	\$ 5,000	\$ 2,630	52.60%	5341	System Operations	5,000	\$ 5,000	
						5344 System Maintenance			
		\$ 2,000	\$ 1,160	58.00%	5317	Tools and Small Equipment	1,000	\$ 1,000	
<u>\$ 13,653</u>	<u>\$ 15,399</u>	<u>\$ 37,000</u>	<u>\$ 25,311</u>			Total Materials and Services	36,000	36,000	-
						Operating Interfund transfers			
					7129	Transfer to Hwy 101 Project Fund	89,000	89,000	
						Total Transfers	89,000	89,000	-
						Capital Outlay			
		\$ 5,000	\$ 3,074		7222	Storm Drain Improvements			
		\$ 110,000	\$ 2,502		7227	Storm Drain Construction			
		115,000	5,576			Total Capital Outlay	-	-	-
						Other Uses			
						Total Other Uses	-	-	-
						Total Expenditures	125,000	125,000	-
13,653	15,399	152,000	30,888		8100	UEFB	-	-	-
-	1	-	121,113						

Water Fund - Fund 60

				City of Yachats Budget Fund 60 - Water Fund								
11-12		12-13	13-14	7/1/2013 to 4-10-14								
Actual Data		Current Yr	Current Yr									
Pr. Yr 1	Pr Yr 2	Budget	Actual	%	LINE	REVENUES	PROPOSED	APPROVED	ADOPTED			
\$ 75,618	\$ 43,995	\$111,240	\$ 99,581	89.52%	4095	Cash Carry Forward	60,611	\$ 60,611				
\$424,703	\$475,008	\$505,000	\$ 373,833	74.03%	4310	Water/Sewer Service	505,000	\$ 505,000				
\$ 3,200	\$ 3,351	\$ 3,000	\$ 2,445	81.51%	4320	Installation Charges	3,000	\$ 3,000				
\$ 300	\$ 300	\$ 300		0.00%	4410	Interest Earned	300	\$ 300				
\$ 224	\$ 24				4490	Other Local Sources						
					4720	Grants						
\$504,045				\$522,678	\$619,540	\$ 475,860	76.81%	Total Revenue		568,911	568,911	-
Expenditures												
Personnel Services												
\$ 10,464	\$ 10,764	\$ 16,187	\$ 11,929	73.70%	5111	City Recorder	14,305	\$ 14,305				
\$ 39,575	\$ 32,678	\$ 32,555	\$ 21,916	67.32%	5112	Public Works Director	31,150	\$ 31,150				
\$112,422	\$ 97,960	\$139,555	\$ 102,538	73.47%	5113	Field Help	124,976	\$ 124,976				
\$ 9,170	\$ 8,698	\$ 9,500	\$ 7,306	76.90%	5114	Office Help - position 1	8,188	\$ 8,188				
\$ 13,230	\$ 13,994	\$ 12,100	\$ 9,068	74.94%	5115	Office Help - position 2	12,928	\$ 12,928				
\$ 25,494	\$ 25,841	\$ 24,189	\$ 17,253	71.32%	5120	Payroll Taxes	24,339	\$ 24,339				
\$ 59,079	\$ 60,559	\$ 62,340	\$ 46,614	74.77%	5130	Payroll Benefits	74,176	\$ 74,176				
		\$ (34,600)	\$ (22,517)	65.08%	5140	Capitalized &/or Allocated	(22,000)	\$ (22,000)				
\$269,434				\$250,494	\$261,826	\$ 194,106	74.14%	Total Personnel Services		268,062	268,062	-
Materials and Services												
\$ 1,844	\$ 683	\$ 1,550	\$ 1,129	72.82%	5210	Dues, Memberships, Fees	1,200	\$ 1,200				
\$ 300		\$ 300		0.00%	5217	Septic Service	300	\$ 300				
\$ 2,536	\$ 6,681	\$ 7,045	\$ 7,043	99.97%	5222	Insurance	9,313	\$ 9,313				
\$ 2,454	\$ 3,485	\$ 1,000	\$ 1,254	125.39%	5240	Office Materials	1,300	\$ 1,300				
\$ 6,373	\$ 6,197	\$ 7,816	\$ 6,100	78.04%	5251	Office Telephone	7,816	\$ 7,816				
\$ 713	\$ 587	\$ 1,700	\$ 1,560	91.76%	5255	Education and Training	1,700	\$ 1,700				
\$ 24,209	\$ 3,060	\$ 20,000	\$ 10,465	52.32%	5260	Professional Services	11,000	\$ 11,000				
\$ 2,500	\$ 3,995	\$ 4,045	\$ 4,170	103.09%	5261	Auditor	4,328	\$ 4,328				
\$ 1,938	\$ 2,480	\$ 2,500	\$ 2,038	81.52%	5270	Travel	2,500	\$ 2,500				
\$ 140		\$ 250	\$ 751	300.40%	5311	Equipment Rental	1,000	\$ 1,000				
\$ 8,784	\$ 6,265	\$ 6,500	\$ 1,636	25.17%	5312	Equipment Operation	6,500	\$ 6,500				
\$ 2,548	\$ 4,209	\$ 10,719	\$ 7,268	67.81%	5313	Equipment Repair	3,000	\$ 3,000				
\$ 145		\$ 500	\$ 56	11.28%	5330	Maintenance - Land and Structures	500	\$ 500				
\$ 22,716	\$ 36,973	\$ 52,000	\$ 38,658	74.34%	5341	Plant and System Operations	49,000	\$ 49,000				
\$ 19,156	\$ 18,164	\$ 20,200	\$ 15,555	77.00%	5342	Plant Utilities	22,000	\$ 22,000				
\$ 14,085	\$ 15,233	\$ 35,000	\$ 22,894	65.41%	5344	Plant and System Maintenance	32,000	\$ 32,000				
		\$ 5,750	\$ 2,250	39.13%	5317	Tools and Small Equipment	1,000	\$ 1,000				
\$110,441				\$108,012	\$176,875	\$ 122,827	69.44%	Total Materials and Services		154,457	154,457	-

Water Fund - Fund 60

Pr. Yr 1	Pr Yr 2	Budget	Actual
\$ -	\$ -	\$ -	\$ -
		\$ 33,262	
-	-	33,262	-
\$ 30,809	\$ 16,900	\$ 107,597	\$ 107,597
30,809	16,900	107,597	107,597
\$ 14,418			
14,418	-	-	-
\$ 17,291	\$ 17,293	\$ 17,293	\$ 17,293
\$ 22,687	\$ 22,687	\$ 22,687	\$ 22,687
39,978	39,980	39,980	39,980
465,080	415,386	619,540	464,510
38,965	107,292	-	11,350

LINE	Capital Expenditures	PROPOSED	APPROVED	ADOPTED
5650	C/O Office Equipment			
	Total Capital Expenditures	-	-	-
	Other Expenses			
0.00%	5800 Contingencies	43,412	\$ 43,412	
0.00%	Total Other	43,412	43,412	-
	Other Financing Uses			
	Operating Interfund transfers			
100.00%	7126 Transfer to Reserve Fund	63,000	\$ 63,000	
100.00%	Total Transfers	63,000	63,000	-
	Capital Outlay			
	7220 Shop/Building Major Maintenance			
	Total Capital Outlay	-	-	-
	Other Uses			
100.00%	7905 Revenue Bonds	17,293	\$ 17,293	
100.00%	7906 Revenue Bond 97 Issue	22,687	\$ 22,687	
100.00%	Total Other Uses	39,980	39,980	-
74.98%	Total Expenditures	568,911	568,911	-
8100	UEFB	0	0	0

Professional Services

includes Annual Yachats River Monitoring Costs

Operations Includes

Continued Hydrant Replacement

Water Bond - 1992 - Fund 66 - GO 1992

				City of Yachats Budget					
				Fund 66 - GO Water Bond Fund Issued 1992					
Actual Data		Current Yr	Current Yr						
11-12	12-13	13-14	7/1/2013 to 4-10-14		LINE	REVENUES	PROPOSED	APPROVED	ADOPTED
Pr. Yr 1	Pr Yr 2	Budget	Actual	%					
\$ 3,889	\$ 6,147	\$ 2,536	\$ 1,235	48.70%	4095	Cash Carry Forward	2,000	\$ 2,000	
\$ 45,459	\$ 37,888	\$ 42,623	\$ 43,830	102.83%	4110	Property Taxes - Current Year	43,459	\$ 43,459	
\$ 2,250	\$ 2,655	\$ 2,300	\$ 1,942	84.44%	4120	Property Taxes - Prior Year	2,000	\$ 2,000	
\$ 8	\$ 4		\$ 6		4410	Interest Earned			
\$ 51,606 \$ 46,694 \$ 47,459 \$ 47,013				99.06%		Total Revenue	47,459	47,459	-
Expenditures									
\$ 30,655	\$ 29,915	\$ 29,137	\$ 29,137	100.00%	5720	Bond Interest Expense Interest Payment December 10 Principal Payment December 10	28,321	\$ 28,321	
\$ 14,804	\$ 15,544	\$ 16,322	\$ 16,322	100.00%	7630	Bond Principal	17,138	\$ 17,138	
\$ 45,459 \$ 45,459 \$ 45,459 \$ 45,459				100.00%		Total Other Uses	45,459	45,459	-
\$ 45,459 \$ 45,459 \$ 45,459 \$ 45,459				100.00%		Total Expenditures	45,459	45,459	-
6,147 1,235 2,000 1,554					8100	UEFB	2,000	2,000	-

Sewer Fund - Fund 70

11-12		12-13		13-14		7/1/2013 to 4-10-14		City of Yachats Budget Fund 70 - Sewer Fund		
Actual Data		Current Yr		Current Yr						
Pr. Yr 1	Pr Yr 2	Budget	Actual		%	LINE	REVENUES	PROPOSED	APPROVED	ADOPTED
78,307	70,657	3,576	3,576		100.00%	4095	Cash Carry Forward	45,869	\$ 45,869	
516,563	484,202	470,000	351,445		74.78%	4310	Water/Sewer Service	470,000	\$ 470,000	
900	1,803	600	800		133.33%	4320	Installation Charges	600	\$ 600	
						4720	Grants			
						4390	Miscellaneous Charges			
600	600	600			0.00%	4410	Interest Earned	600	\$ 600	
91	113		91			4490	Other Local Sources			
						4690	Other State Sources			
63,173	65,088	-				4590	Other Federal Sources			
659,634	622,464	474,776	355,912		74.96%		Total Revenue	517,069	517,069	-
Expenditures										
Personnel Services										
10,465	10,764	15,911	11,746		73.82%	5111	City Recorder	14,305	\$ 14,305	
40,418	34,729	25,183	17,021		67.59%	5112	Public Works Director	31,150	\$ 31,150	
93,865	117,705	80,128	61,846		77.18%	5113	Field Help	88,700	\$ 88,700	
9,170	8,698	9,531	7,321		76.81%	5114	Office Help - position 1	8,619	\$ 8,619	
13,230	13,994	12,080	9,052		74.93%	5115	Office Help - position 2	12,497	\$ 12,497	
23,082	24,583	16,046	11,735		73.13%	5120	Payroll Taxes	16,763	\$ 16,763	
58,771	59,421	56,252	42,429		75.43%	5130	Payroll Benefits	65,011	\$ 65,011	
		(5,045)	(395)		7.83%	5140	Capitalized &/or Allocated	(11,300)	\$ (11,300)	
249,001	269,895	210,086	160,753		76.52%		Total Personnel Services	225,744	225,744	-
Materials and Services										
	156	500	546		109.15%	5210	Dues, Memberships, Fees	500	\$ 500	
2,255	1,894	1,800	1,846		102.56%	5211	DEQ Fee	1,900	\$ 1,900	
5,511	8,166	9,510	9,506		99.95%	5222	Insurance	11,840	\$ 11,840	
829	2,337	2,000	1,486		74.28%	5240	Office Materials, Supplies	1,600	\$ 1,600	
4,832	4,636	5,800	4,304		74.21%	5251	Office Telephone	5,800	\$ 5,800	
788	737	1,000	690		69.00%	5255	Education and Training	1,000	\$ 1,000	
						5260	Professional Services			
2,500	3,995	4,170	4,170		100.00%	5261	Auditor	4,328	\$ 4,328	
2,941	2,294	2,000	1,201		60.03%	5270	Travel	1,600	\$ 1,600	
140		10,000	4,046		40.46%	5311	Equipment Rental	500	\$ 500	
2,708	4,899	6,500	2,573		39.59%	5312	Equipment Operation	4,000	\$ 4,000	
2,996	6,364	37,000	35,258		95.29%	5313	Equipment Repair	5,000	\$ 5,000	
95		1,000	606		60.63%	5330	Maintenance - Land and Structures	1,000	\$ 1,000	
29,758	50,206	30,000	27,973		93.24%	5341	Plant and System Operations	30,000	\$ 30,000	
21,486	20,674	39,000	20,264		51.96%	5342	Plant Utilities	30,000	\$ 30,000	
9,524	26,955	27,000	9,448		34.99%	5344	Plant & System Maintenance	27,000	\$ 27,000	
		5,750	3,795		65.99%	5317	Small Tools & Equipment	1,000	\$ 1,000	
86,363	133,314	183,030	127,711		69.78%		Total Materials and Services	127,068	127,068	-

Sewer Fund - Fund 70

Pr Yr 1	Pr Yr 2	Budget	Actual					
					Other Expenses			
		6,660		0.00%	5800	Contingencies	31,064	\$ 31,064
-	-	6,660	-		Total Other		31,064	31,064 -
					Other Financing Uses			
92,787	150,050				7126	Transfer to Reserve Fund	83,193	\$ 83,193
100,000		75,000	75,000	100.00%	7150	Transfer to Debt Service	50,000	\$ 50,000
					7171	Transfer to Sewer Construction	-	
192,787	150,050	75,000	75,000	100.00%	Total Transfers		133,193	133,193 -
					Capital Outlay			
	11,004				7213	Operating Equipment		
-	-				7241	Construction Cost		
-	11,004	-	-		Total Capital Outlay		-	- -
					7905	Revenue Bonds (final payment to be made from reserve fund)		
54,240	50,570				Total Other Uses		-	- -
54,240	50,570	-	-					
582,391	614,834	474,776	363,464	76.55%	Total Expenditures		517,069	517,069 -
77,243	7,630	-	(7,552)		8100	UEFB	0	0 0

Plant & System Maintenance

Includes \$10,000 for I & I work
and \$6,000 for on-going maintenance for blowers & basins

Sewer Debt Service for 2006-2008 Project - Fund 76

				City of Yachats Budget						
11-12		12-13		13-14		7/1/2013 to 4-10-14		Fund 76 - Sewer Debt Service for 2006-2008 Project		
Actual Data		Current Yr		Current Yr						
Pr. Yr 1	Pr Yr 2	Budget	Actual	%	LINE	REVENUES	PROPOSED	APPROVED	ADOPTED	
\$ 566,893	\$ 708,182	\$ 575,817	\$ 575,817	100.00%	4095	Cash Carry Forward	529,397	\$ 529,397		
						Transfer from Debt Service Reserve	830	\$ 830		
\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	100.00%	4800	Urban Renewal Contribution	95,000	\$ 95,000		
\$ 80,679		\$ 20,000	\$ 20,000	100.00%	4873	Transfer from Sewer SDCs	20,000	\$ 20,000		
\$ 381,435	\$ 250,000	\$ 262,000	\$ 262,000	100.00%	4875	Transfer From Capital Reserve	319,000	\$ 319,000		
\$ 100,000		\$ 75,000	\$ 75,000	100.00%	4863	Transfer from Sewer Fund	50,000	\$ 50,000		
	\$ 22,111				4861	Transfer from General Fund	10,800	\$ 10,800		
<u>1,224,007</u>	<u>1,075,293</u>	<u>1,027,817</u>	<u>1,027,817</u>	100.00%		Total Revenue	<u>1,025,027</u>	<u>1,025,027</u>	-	
1,224,007	1,075,293	1,027,817	1,027,817	100.00%		Total Revenue	1,025,027	1,025,027	-	
						Expenditures Other Expenses				
\$ 210,931	\$ 186,989	\$ 192,137	\$ 178,161	92.73%	5728	DEQ Loan Interest	182,327	\$ 182,327		
\$ 22,465	\$ 22,097	\$ 21,666	\$ 21,665	100.00%	5730	Business Oregon (OECD) Interest	21,231	\$ 21,231		
<u>233,396</u>	<u>209,086</u>	<u>213,803</u>	<u>199,826</u>			Total Other	<u>203,558</u>	<u>203,558</u>	-	
						Other Financing Uses				
						Other Uses				
\$ 270,162	\$ 278,053	\$ 286,176	\$ 286,176	100.00%	7635	DEQ Loan Principal	294,534	\$ 294,534		
\$ 12,268	\$ 12,336	\$ 12,417	\$ 12,417	100.00%	7640	Business Oregon (OECD) Principal	12,502	\$ 12,502		
<u>282,430</u>	<u>290,389</u>	<u>298,593</u>	<u>298,593</u>			Total Other Uses	<u>307,036</u>	<u>307,036</u>	-	
<u>515,826</u>	<u>499,475</u>	<u>512,396</u>	<u>498,419</u>			Total Expenditures	<u>510,594</u>	<u>510,594</u>	-	
708,181	575,817	515,421	529,398		8100	UEFB	514,433	514,433	-	
						Included in UEFB				
						DEQ Loan Reserve Amount	480,000			
						1 year's payment				
						Business Oregon (OECD) Loan Reserve				
						1 year's payment	34,100			
							<u>514,100</u>			

				City of Yachats Budget Fund 80 - USFS Contract						
11-12		12-13	13-14		7/1/2013 to 4-10-14					
Actual Data		Current Yr	Current Yr							
Pr. Yr 1	Pr Yr 2	Budget	Actual	%	%	REVENUES	PROPOSED	APPROVED	ADOPTED	
					4095	Cash Carry Forward	16,800	\$ 16,800		
		66,218	55,761	84.21%	4590	USFS	75,625	\$ 75,625		
-	-	66,218	55,761							
-	-	66,218	55,761							
							Total Revenue	92,425	92,425	-
							Total Revenue	92,425	92,425	-
							Expenditures Personnel Services			
		37,089	26,846	72.38%	5113	Field Help	38,936	\$ 38,936		
		5,620	2,562	45.58%	5120	Payroll Taxes	5,540	\$ 5,540		
		4,584	3,652	79.67%	5130	Payroll Benefits	9,052	\$ 9,052		
-	-	47,293	33,060							
							Total Personnel Services	53,528	53,528	-
							Materials and Services			
		6,000	5,230	87.17%	5310	Yard Debris Dumpster	7,500	\$ 7,500		
		4,125	3,326	80.63%	5312	Equipment Operation	4,700	\$ 4,700		
		8,800		0.00%	5320	Misc. Community Benefit Programs	26,697	\$ 26,697		
-	-	18,925	8,556	45.21%						
							Total Materials and Services	38,897	38,897	-
							Total Expenditures	92,425	\$ 92,425	-
-	-	-	14,146							
							8100 UEFB	(0)	-	-

Revenue amount figured for 10 months at the 2014-2015 rate in proposal
Used an estimate of 105% for the second year.

If there is no second year contract revenue and expenses will be less
than budgeted.

A public meeting of the Yachats City Council will be held on June 12, 2014 at 2:00 pm in the Civic Meeting Room of the Yachats Commons, Yachats, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2014 as approved by the Yachats Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Yachats City Hall, 441 Hwy 101 N, between the hours of 8:30 a.m. and 4:30 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year.

Contact: Nancy Batchelder

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Email: nancy@ci.yachats.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2012-2013	Adopted Budget This Year 2013-2014	Approved Budget Next Year 2014-2015
Beginning Fund Balance/Net Working Capital	3,316,679	3,164,701	3,696,146
Fees, Licenses, Permits, Fines, Assessments & Other Service	1,958,292	2,227,649	1,908,155
Federal, State and All Other Grants, Gifts, Allocations and	139,356	674,645	675,227
Revenue from Bonds and Other Debt			
Interfund Transfers / Internal Service Reimbursements	843,205	1,012,343	2,193,930
All Other Resources Except Property Taxes	19,400	15,691	14,470
Property Taxes Estimated to be Received	81,118	82,423	83,959
Total Resources	6,358,051	7,177,452	8,571,887

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	725,497	673,265	747,738
Materials and Services	638,673	860,288	778,687
Capital Outlay	307,074	1,707,582	2,473,843
Debt Service	671,054	650,835	596,033
Interfund Transfers	825,405	1,044,543	1,923,589
Contingencies	0	84,522	126,751
Special Payments			
Unappropriated Ending Balance and Reserved for Future Expenditure	3,190,347	2,156,417	1,925,246
Total Requirements	6,358,051	7,177,452	8,571,887

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program	FTE for that unit or program		
General Administration	644,652	817,032	759,587
FTE	1.45	1.45	1.50
Public Works (Water, Storm Drains, Streets, Sewer)	1,173,815	2,128,831	3,273,186
FTE 6	7.50	7.00	7.00
Community Services (Commons, Library, Museum)	152,980	188,368	203,912
FTE	0.50	0.50	0.50
Visitors Amenities	157,912	165,667	158,944
FTE			
Non-Departmental / Non-Program (Debt/Reserves)	4,228,693	3,877,554	4,176,256
FTE			
Total Requirements	6,358,051	7,177,452	8,571,887
Total FTE	9.45	9.00	9.00

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

- Transient Rental Tax, Prepared Food & Beverage Taxes and Cable Franchise revenue is slightly higher.
- City Council raised the Transient Rental License fee from \$40 per year to \$100.
- Transfer from the URD to General Fund is less.
- Some personnel costs will be capitalized for CIP and Grant Administration Expenses.
- There will be no Marketing Director position funded this year.
- The Visitors Center Contract amount is higher due to increased duties.
- Software for City Hall increases the amount to be spent in the City Hall Reserve line.
- Funds for the water line and sewer line that are part of the Hwy 101 project are being transferred to the new fund created for that project – Fund 20 – Hwy 101 Improvements. The different components have been broken down into the different line items. Additional money will come from the 2nd payment from ODOT, the Urban Renewal District and the Capital Improvement Reserve Fund to pay for the City drainage, water line and sewer line projects that will be completed at the same time.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit \$0.1717 per \$1,000)	0.1717	0.1717	0.1717
Local Option Levy			
Levy For General Obligation Bonds	79,142	46,885	46,885

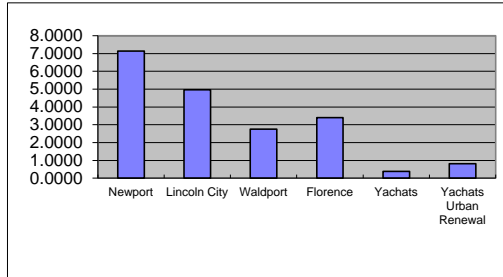
STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$566,427	\$5,700,000
Other Bonds	\$532,262	
Other Borrowings	\$5,891,876	
Total	\$6,990,565	\$5,700,000

Property Tax Comparison

2013-2014

	General Tax	Bonded Debt	Total per thousand
Newport	5.5938	1.542	7.1358
Lincoln City	4.0996	0.8577	4.9573
Waldport	2.3328	0.4173	2.7501
Florence	2.7778	0.406	3.1838
Yachats	0.1717	0.2117	0.3834
Yachats Urban Renewal	0.8118		

Newport	7.1358
Lincoln City	4.9573
Waldport	2.7501
Florence	3.4019
Yachats	0.3834
Yachats Urban Renewal	0.8118



Total tax bill for Yachats properties - 2013-2014

		11.68073 per thousand
Lincoln County	23.7%	2.7691
Education	50.7%	5.9196
Hospital	2.8%	0.3316
Fire District	12.6%	1.4669
Port of Alsea	0.3%	0.0305
Urban Renewal	6.9%	0.8118
City of Yachats	3.0%	0.3508

