

CITY OF YACHATS
RESOLUTION NO. 2015-05-03
Supplemental Budget 2014-2015 Fiscal Year Budget

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

Fund 10 – General Fund

Revenues

- Cash Carry Forward changed to show actual amount.
- Franchise Fees changed to show actual amounts for Cable, Telephone and Garbage Service. Electric Franchise fee, other local sources, cigarette tax, liquor tax and earnings from temporary investment changed based on expected year-end receipts based on the current receipt trend.

Expenditures

- Personnel Expenses have been changed to better reflect actual allocations of time.
- The City has more issues needing the City Attorney's involvement this year, so that line has been increased
- Other lines have been changed to more closely reflect actual expenses.
- Reductions in lines have meant an increase to the amount held in contingency.

Fund 15 – Capital Reserves

Revenues

- Cash Carried Forward was changed to reflect the actual amount.
- The transfer from the Sewer Fund has been eliminated due to a shortage in funds in the Sewer Fund.
- The transfer from the Water Fund has been reduced due to a shortage in funds in the Water Fund.

Expenditures

- It was determined that the ceiling tiles replacement project was not necessary as per the Fire Marshall. However, some of those funds are being used for other safety updates and modifications to the building that were required by the Fire Marshall.
- The Surfside Water Line and Reeves Circle Water Line will not be completed this year so they were removed. The Looping Project budget has been increased to \$180,000.
- The Fuel Tank project has been eliminated because it was not feasible as planned.
- All funds that will not be spent this year have been added to the amounts in reserve for future uses.

Fund 21 - Streets

Revenues

- Cash Carried Forward and Other Local Sources have both been increased to reflect the actual amounts.

Expenditures

- Personnel Expenses, Insurance and System Maintenance have been increased to better reflect the actual amounts and/or anticipated amounts by the close of the budget year.

Fund 24 – Parks and Commons

Revenues

- Cash Carried Forward has been changed to show the actual amount.

Expenditures

- Systems Operations have been increased to include 1/3 the rental cost for the Vac Truck public works is renting through the year and/or the cost of repairs to the City's Vac Truck if those repairs are completed before the end of the year and the rental truck is returned.

Fund 30 - Storm Drains

Revenues

- Cash Carried Forward has been changed to show the actual amount.

Expenditures

- Systems Operations have been increased to include 1/3 the rental cost for the Vac Truck public works is renting through the year and/or the cost of repairs to the City's Vac Truck if those repairs are completed before the end of the year and the rental truck is returned.

Fund 60 - Water Fund

Revenues

- Cash Carried Forward has been changed to show the actual amount.

Expenditures

- Personnel Expenses have been changed to reflect actual allocations of time.
- The Equipment Rental line has been increased to include 1/3 the rental cost for the Vac Truck public works is renting through the year and/or the cost of repairs to the City's Vac Truck if those repairs are completed before the end of the year and the rental truck is returned.
- The lines for Insurance, Office Materials, Travel, Equipment Operations, Equipment Repair, system Operations, Utilities, Maintenance, and tools were all changes to accurately reflect the expenses.
- The transfer to the Reserve Fund was reduced due to the increases in the other expenditures.

Fund 70 - Sewer Fund

Revenues

- Cash Carried Forward has been changed to show the actual amount.

Expenditures

- Personnel Expenses have been changed to better reflect actual allocations of time.
- The Equipment Rental line has been increased to include 1/3 the rental cost for the Vac Truck public works is renting through the year and/or the cost of repairs to the City's Vac Truck if those repairs are completed before the end of the year and the rental truck is returned.
- The lines for Insurance, Education and Training, Travel, Equipment Operations, Equipment Repair, Maintenance, System Operations, Utilities, Plant Maintenance and Tools were all changes to more accurately reflect the expenses.
- The transfer to the Reserve Fund was eliminated due to the increases in the other expenditures.

NOW THEREFORE, the City of Yachats resolves the appropriations in the 2014-2015 Budget shall be amended as attached in "Exhibit A" following.

PASSED AND ADOPTED this 14th day of May 2015. THIS RESOLUTION IS EFFECTIVE UPON ADOPTION.

Attest:

Ronald L. Brean, Mayor

Nancy Batchelder, City Recorder

**CITY OF YACHATS
RESOLUTION NO. 2015-05-01
Supplemental Budget 2014-2015 Fiscal Year Budget**

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

Fund 10 – General Fund

Revenues

- Cash Carry Forward changed to show actual amount.
- Franchise Fees changed to show actual amounts for Cable, Telephone and Garbage Service. Electric Franchise fee, other local sources, cigarette tax, liquor tax and earnings from temporary investment changed based on expected year-end receipts based on the current receipt trend.

Expenditures

- Personnel Expenses have been changed to better reflect actual allocations of time.
- The City has more issues needing the City Attorney's involvement this year, so that line has been increased
- Other lines have been changed to more closely reflect actual expenses.
- Reductions in lines have meant an increase to the amount held in contingency.

Fund 15 – Capital Reserves

Revenues

- The transfer from the Sewer Fund has been eliminated due to a shortage in funds in the Sewer Fund.
- The transfer from the Water Fund has been reduced due to a shortage in funds in the Water Fund.

Expenditures

- It was determined that the ceiling tiles replacement project was not necessary as per the Fire Marshall. However, some of those funds are being used for other safety updates and modifications to the building that were required by the Fire Marshall.
- The Surfside Water Line and Reeves Circle Water Line will not be completed this year so they were removed. The Looping Project budget has been increased to \$180,000.
- The Fuel Tank project has been eliminated because it was not feasible as planned.
- All funds that will not be spent this year have been added to the amounts in reserve for future uses.

Streets

Revenues

- Cash Carried Forward and Other Local Sources have both been increased to reflect the actual amounts.

Expenditures

- Personnel Expenses, Insurance and System Maintenance have been increased to better reflect the actual amounts and/or anticipated amounts by the close of the budget year.

Storm Drains

Revenues

- Cash Carried Forward has been changed to show the actual amount.

Expenditures

- Systems Operations have been increased to include 1/3 the rental cost for the Vac Truck public works is renting through the year and/or the cost of repairs to the City's Vac Truck if those repairs are completed before the end of the year and the rental truck is returned.

Water Fund

Revenues

- Cash Carried Forward has been changed to show the actual amount.

Expenditures

- Personnel Expenses have been changed to reflect actual allocations of time.
- The Equipment Rental line has been increased to include 1/3 the rental cost for the Vac Truck public works is renting through the year and/or the cost of repairs to the City's Vac Truck if those repairs are completed before the end of the year and the rental truck is returned.
- The lines for Insurance, Office Materials, Travel, Equipment Operations, Equipment Repair, system Operations, Utilities, Maintenance, and tools were all changes to accurately reflect the expenses.
- The transfer to the Reserve Fund was reduced due to the increases in the other expenditures.

Sewer Fund

Revenues

- Cash Carried Forward has been changed to show the actual amount.

Expenditures

- Personnel Expenses have been changed to better reflect actual allocations of time.
- The Equipment Rental line has been increased to include 1/3 the rental cost for the Vac Truck public works is renting through the year and/or the cost of repairs to the City's Vac Truck if those repairs are completed before the end of the year and the rental truck is returned.
- The lines for Insurance, Education and Training, Travel, Equipment Operations, Equipment Repair, Maintenance, System Operations, Utilities, Plant Maintenance and Tools were all changes to more accurately reflect the expenses.
- The transfer to the Reserve Fund was eliminated due to the increases in the other expenditures.

NOW THEREFORE, the City of Yachats resolves the appropriations in the 2014-2015 Budget shall be amended as attached in "Exhibit A" following.

PASSED AND ADOPTED this 14th day of May 2015. 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 Budget Changes	Difference
4095	Cash Carry Forward	\$ 63,000	\$ 63,000	\$ 63,000	\$ 76,446	\$ 13,446
4110	Property Taxes - Current	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	
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	\$ 13,700	\$ 13,700	\$ 13,700	\$ 13,700	
				\$ -		
4221	Cable Franchise Tax	\$ 14,000	\$ 14,000	\$ 14,000	\$ 11,707	\$ (2,293)
4222	Telephone Franchise Tax	\$ 5,000	\$ 5,000	\$ 5,000	\$ 4,586	\$ (414)
4223	Disposal Franchise Tax	\$ 7,400	\$ 7,400	\$ 7,400	\$ 7,756	\$ 356
4224	Electric Franchise Tax	\$ 38,000	\$ 38,000	\$ 38,000	\$ 35,700	\$ (2,300)
4230	Permits and Filing Fees	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
4235	Fines/Liens			\$ -		
4240	Transient Room Tax	\$ 500,000	\$ 530,000	\$ 530,000	\$ 530,000	
4390	Miscellaneous Charges			\$ -		
4410	Interest Earned			\$ -		
4490	Other Local Sources	\$ 2,405	\$ 2,405	\$ 2,405	\$ 3,000	\$ 595
4495	Other Invoice Misc. Services			\$ -		
4610	Cigarette Tax	\$ 894	\$ 894	\$ 894	\$ 650	\$ (244)
4620	Liquor Tax	\$ 10,189	\$ 10,189	\$ 10,189	\$ 9,500	\$ (689)
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			\$ -		
4852	Earnings From Temp Investments	\$ 7,000	\$ 7,000	\$ 7,000	\$ 9,000	\$ 2,000
4810	Urban Renewal Reimbursement	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	
	Total Revenue	\$ 729,588	\$ 759,588	\$ 759,588	\$ 770,045	
EXPENDITURES						
PERSONNEL SERVICES						
5111	City Recorder	\$ 60,796	\$ 60,796	\$ 60,796	\$ 33,000	\$ (27,796)
5112	Public Works Director	\$ -	\$ -	\$ -		
5114	Office Help - position 1	\$ 26,287	\$ 26,287	\$ 26,287	\$ 21,000	\$ (5,287)
5115	Office Help - position 2	\$ 11,204	\$ 11,204	\$ 11,204	\$ 6,000	\$ (5,204)
				\$ -		
				\$ -		
5120	Payroll Taxes	\$ 8,565	\$ 8,565	\$ 8,565	\$ 6,000	\$ (2,565)
5130	Payroll Benefits	\$ 38,036	\$ 38,036	\$ 38,036	\$ 31,000	\$ (7,036)
5140	Capitalized &/or Allocated	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (1,000)	\$ 9,000
	Total Personnel Services	\$ 134,889	\$ 134,889	\$ 134,889	\$ 96,000	

MATERIALS AND SERVICES						
5209 Emergency Prep and Public Safety	\$	6,000	\$	6,000	\$	6,000
5210 Dues, Memberships, Fees	\$	4,396	\$	4,396	\$	4,396
5212 Ordinance Enforcement	\$	34,500	\$	34,500	\$	34,500
5213 Council & Commission Education	\$	500	\$	500	\$	500
5216 Reference Materials	\$	150	\$	150	\$	150
5222 Insurance	\$	4,949	\$	4,949	\$	4,949
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	\$	3,350	\$	3,350	\$	3,350
5260 Professional Services	\$	750	\$	750	\$	750
5261 Auditor	\$	4,327	\$	4,327	\$	4,327
5262 Health and Wellness Program	\$	240	\$	240	\$	240
5263 Attorney	\$	3,000	\$	3,000	\$	3,000
5264 Planner	\$	34,300	\$	34,300	\$	34,300
5270 Travel	\$	3,000	\$	3,000	\$	3,000
5275 Travel - Council/Commissions	\$	1,200	\$	1,200	\$	1,200
5311 Equipment Lease	\$	1,900	\$	1,900	\$	1,900
5330 Maintenance-Land and Structures	\$	500	\$	500	\$	500
5411 Street Lighting	\$	10,500	\$	10,500	\$	10,500
5422 Legal Notices	\$	500	\$	500	\$	500
5439 Miscellaneous Public Services	\$	36,175	\$	34,525	\$	34,525
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	\$	2,700	\$	2,700	\$	2,700
5490 Other Materials & Services	\$	2,000	\$	2,000	\$	2,000
Total Materials and Services	\$	183,237	\$	181,587	\$	181,587
CAPITAL EXPENDITURES						
5650 Office Equipment and Furnishing	\$	3,300	\$	3,300	\$	3,300
Total Capital Expenditures						
	\$	3,300	\$	3,300	\$	3,300
OTHER EXPENSES						
5800 Contingencies	\$	29,626	\$	52,275	\$	52,275
Total Other	\$	29,626	\$	52,275	\$	52,275
OPERATING INTERFUND TRANSFERS						
7121 Operations Transfer to Streets	\$	56,631	\$	56,631	\$	56,631
7122 Operations Transfer to Library	\$	18,145	\$	18,145	\$	18,145
7123 Operations Transfer to Museum	\$	2,417	\$	2,417	\$	2,417
7124 Operations Transfer to Commons	\$	67,018	\$	67,018	\$	67,018
7125 Transfer to Visitor Amenities Fund	\$	144,187	\$	153,187	\$	153,187
7126 Transfer to Reserve Fund	\$	55,460	\$	55,460	\$	55,460
7172 Transfer to Sewer Debt Service fund	\$	10,800	\$	10,800	\$	10,800
7174 Transfer to Storm Drain Fund	\$	23,878	\$	23,878	\$	23,878
Total Transfers	\$	378,536	\$	387,536	\$	387,536
7209 Bldg Systems						
7213 Operating Equipment						
Total Capital Outlay						
	\$	-	\$	-	\$	-
Total Expenditures	\$	729,588	\$	759,587	\$	759,587
8100 UEFB	\$	(0)	\$	0	\$	0

6,730 \$ 730

4,396

34,500

100 \$ (400)

150

4,471 \$ (478)

1,500

1,900

1,500

600 \$ (2,750)

750

3,840 \$ (487)

120

11,500 \$ 8,500

34,300

3,000

1,200

1,900

500

10,500

900 \$ 400

34,525

6,000

17,800

2,700

2,000

187,382

3,300

3,300

3,300

95,827 \$ 43,552

95,827

56,631

18,145

2,417

67,018

153,187

55,460

10,800

23,878

387,536

56,631

18,145

2,417

67,018

153,187

55,460

10,800

23,878

387,536

770,045 \$ 10,458

0

Capital Reserve Fund - Fund 15

City of Yachats Budget Fund 15 - Reserve Fund						
LINE	REVENUES	PROPOSED	APPROVED	ADOPTED	Sup Budget Changes	Changes
4095	Cash Carry Forward	1,669,337	\$ 1,740,361	\$ 1,740,361	\$ 1,724,903	\$ (15,458)
4410	Interest Earned	4,081	\$ 4,081	\$ 4,081	\$ 4,081	
4861	Transfer from General Fund	55,460	\$ 55,460	\$ 55,460	\$ 55,460	
4245	Food and Beverage Tax Revenue	235,000	\$ 235,000	\$ 235,000	\$ 235,000	
4862	Transfer From Water	63,000	\$ 63,000	\$ 63,000	\$ 63,000	
4863	Transfer From Sewer	83,193	\$ 83,193	\$ 83,193	\$ -	\$ (83,193)
4864	Transfer from Streets	3,867	\$ 3,867	\$ 3,867	\$ 3,867	
4871	Transfer from Parks & Commons	39,739	\$ 39,739	\$ 39,739	\$ 39,739	
4874	Transfer from Library Fund	3,391	\$ 3,391	\$ 3,391	\$ 3,391	
4876	Transfer from Little Log Church & Museum	4,431	\$ 4,431	\$ 4,431	\$ 4,431	
4690	Other State Sources (grants)			\$ -		
4873	Transfer from S D C Fund	75,000	\$ 75,000	\$ 75,000	\$ 75,000	
4430	LID Assessments	16,108	\$ 16,108	\$ 16,108	\$ 39,128	
4720	Anticipated Grants	10,000	\$ 10,000	\$ 10,000	\$ 10,000	
4810	Urban Renewal Contribution	120,000	\$ 120,000	\$ 120,000	\$ 120,000	
	Total Revenue	2,382,607	2,453,631	2,453,631	\$ 2,378,000	
EXPENDITURES						
CAPITAL EXPENDITURES						
5641	City Hall Reserve	80,000	\$ 80,000	\$ 80,000	\$ 20,000	
5642	Water Equipment	10,000	\$ 10,000	\$ 10,000	\$ 10,000	
5643	Sewer Equipment	30,000	\$ 30,000	\$ 30,000	\$ 30,000	
5644	Street Equipment	-				
	Total Capital Expenditures	120,000	120,000	120,000	\$ 60,000	
OTHER USES						
7121	Transfer to Street Fund	-				
7129	Transfer to HWY 101 Project	230,500	\$ 230,500	\$ 230,500	\$ 230,500	
7172	Transfer to Sewer Debt Service - Fund 76	319,000	\$ 319,000	\$ 319,000	\$ 319,000	
7902	Parks and Commons Reserve	78,000	\$ 149,024	\$ 149,024	\$ 124,024	\$ (25,000)
			\$ -			
7907	Library Reserve	12,000	\$ 12,000	\$ 12,000	\$ 12,000	
7909	Little Log Church & Museum Reserve	-		\$ -		
7920	Water System	707,800	\$ 707,800	\$ 707,800	\$ 656,000	\$ (51,800)
7921	Sewer System	95,000	\$ 95,000	\$ 95,000	\$ 90,000	\$ (5,000)
7922	Street System	-				
	Total Other Uses	1,442,300	1,513,324	1,513,324	\$ 1,431,524	
	Total Expenditures	1,562,300	1,633,324	1,633,324	\$ 1,491,524	
8000	Reserved for Future Expenditures	820,307	\$ 820,307	\$ 820,307	\$ 886,476	\$ 66,169
8100	UEFB	-	0	0	\$ 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>\$ 820,307</u>

Projects & Equipment

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

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

Sewer System	
Equipment	
Bio-Solids Transport Vehicle	\$ 30,000
System	
Inflow & Infiltration Monitoring Equip	\$ 15,000
Generator Building - Main Pump St	\$ 25,000
Generator Building - WWTP	\$ 25,000
Decant Center	\$ 25,000
1/2 of City's Part for fueling tanks to be done with Fire District	\$ 5,000
	<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>\$ 78,000</u>

Projects & Equipment

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

Water System	
Roof 250k Gallon Reservoir	\$ 8,000
South Reservoir	\$ 450,000
Update C & C Part of Water Master Plan	\$ 18,000
Surfside Water Line	
Reeves Circle Water Line	
Completion - Hanley Looping	\$ 180,000
	<u>\$ 656,000</u>

Sewer System	
Equipment	
Bio-Solids Transport Vehicle	\$ 30,000
System	
Inflow & Infiltration Monitor	\$ 15,000
Generator Building - Main	\$ 25,000
Generator Building - WWTP	\$ 25,000
Decant Center	\$ 25,000
	<u>\$ 90,000</u>

Parks & Commons	
Skate Park	\$ 7,500
Labyrinth	\$ 8,000
General Park Plan Project - E	\$ 22,500
1 of 4	
Misc. Safety Fixes required	\$ 15,000
Playground	\$ 71,024
	<u>\$ 124,024</u>

Street Fund - Fund 21

City of Yachats Budget Fund 21 - Street Fund						
LINE	REVENUES	PROPOSED	APPROVED	ADOPTED	Sup Budget Changes	Changes
4095	Cash Carry Forward	576,381	\$ 576,381	\$ 576,381	\$ 609,913	\$ 33,532
4490	Other Local Sources		\$ -	\$ -	\$ 1,576	\$ 1,576
4810	Urban Renewal Contribution	8,541	\$ 8,541	\$ 8,541	\$ 8,541	
4650	State Highway Allocation	40,919	\$ 40,919	\$ 40,919	\$ 40,919	
4690	Other State Sources		\$ -	\$ -		
4875	Transfer from Fund 15 - Cap Ex Fund	-	\$ -	\$ -		
4861	OP Transfer from General	56,631	\$ 56,631	\$ 56,631	\$ 56,631	
	Total Revenue	682,472	682,472	682,472	\$ 717,580	
Expenditures						
Personnel Services						
5112	Public Works Director	15,575	\$ 15,575	\$ 15,575	\$ 27,000	\$ 11,425
5113	Field Help	40,005	\$ 40,005	\$ 40,005	\$ 56,000	\$ 15,995
5120	Payroll Taxes	9,032	\$ 9,032	\$ 9,032	\$ 14,000	\$ 4,968
5130	Payroll Benefits	23,795	\$ 23,795	\$ 23,795	\$ 37,000	\$ 13,205
5140	Capitalized &/or Allocated	(33,000)	\$ (33,000)	\$ (33,000)	\$ (54,318)	\$ 21,318
	Total Personnel Services	55,407	55,407	55,407	\$ 79,682	
Materials and Services						
5222	Insurance	1,211	\$ 1,211	\$ 1,211	\$ 1,446	\$ 235
5311	Equipment Rental	200	\$ 200	\$ 200	\$ 200	
5312	Equipment Operation	3,400	\$ 3,400	\$ 3,400	\$ 3,400	
5313	Equipment Repair	1,500	\$ 1,500	\$ 1,500	\$ 1,500	
5315	System Operations	2,000	\$ 2,000	\$ 2,000	\$ 2,000	
5316	System Maintenance	23,228	\$ 23,228	\$ 23,228	\$ 33,826	\$ 10,598
5317	Tools and Small Equipment	350	\$ 350	\$ 350	\$ 350	
	Total Materials and Services	31,889	31,889	31,889	\$ 42,722	
Other Expenses						
	Total Other	-	-	-		
Other Financing Uses						
7126	Transfer to Reserve Fund	3,867	\$ 3,867	\$ 3,867	\$ 3,867	
7129	Transfer to HWY 101 Project Fund	521,309	\$ 521,309	\$ 521,309	\$ 521,309	
	Total Transfers	525,176	525,176	525,176	\$ 525,176	
Capital Outlay						
7223	Hwy 101 Downtown Project-New Fund Opened					
7222	Street Maintenance & Improvements	70,000	\$ 70,000	\$ 70,000	\$ 70,000	
7298	Total Capital Outlay	70,000	70,000	70,000	\$ 70,000	
Other Uses						
7900	Other Financing Uses					
7998	Total Other Uses	-	-	-		
8000	Total Expenditures	682,472	682,472	682,472	\$ 717,580	\$ 35,108
8100	UEFB	0	0	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>

Storm Drain System - Fund 30

City of Yachats Budget Fund 30 - Storm Drain System						
LINE	REVENUES	PROPOSED	APPROVED	ADOPTED	Sup Budget Changes	Changes
4095	Cash Carry Forward	101,122	\$ 101,122	\$ 101,122	\$ 117,363	\$ 16,241
4861	Transfer from the General Fund	23,878	\$ 23,878	\$ 23,878	\$ 23,878	
4800	Urban Renewal Contribution					
	Total Revenue	125,000	125,000	125,000	\$ 141,241	
	Expenditures					
	Materials and Services					
5110	Personnel Services	30,000	\$ 30,000	\$ 30,000	\$ 30,000	
	allocation of City crew expense from Fund 21		\$ -	\$ -		
5341	System Operations	5,000	\$ 5,000	\$ 5,000	\$ 17,166	\$ 12,166
5344	System Maintenance		\$ -	\$ -		
5317	Tools and Small Equipment	1,000	\$ 1,000	\$ 1,000	\$ 1,000	
	Total Materials and Services	36,000	36,000	36,000	\$ 48,166	
	Operating Interfund transfers					
7129	Transfer to Hwy 101 Project Fund	89,000	89,000	\$ 89,000	\$ 89,000	
	Total Transfers	89,000	89,000	89,000	\$ 89,000	
	Capital Outlay					
7222	Storm Drain Improvements					
7227	Storm Drain Construction					
	Total Capital Outlay	-	-	-	-	
	Other Uses					
	Total Other Uses	-	-	-	-	
	Total Expenditures	125,000	125,000	125,000	\$ 137,166	\$ 12,166
8100	UEFB	-	-	-	\$ 4,075	\$ 4,075

Water Fund - Fund 60

City of Yachats Budget Fund 60 - Water Fund						
LINE	REVENUES	PROPOSED	APPROVED	ADOPTED	Sup Budget Changes	Changes
4095	Cash Carry Forward	60,611	\$ 60,611	\$ 60,611	\$ 57,960	\$ (2,651)
4310	Water/Sewer Service	505,000	\$ 505,000	\$ 505,000	\$ 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		568,911	568,911	568,911	566,260	
Expenditures						
Personnel Services						
5111	City Recorder	14,305	\$ 14,305	\$ 14,305	\$ 25,000	\$ 10,695
5112	Public Works Director	31,150	\$ 31,150	\$ 31,150	\$ 28,000	\$ (3,150)
5113	Field Help	124,976	\$ 124,976	\$ 124,976	\$ 130,000	\$ 5,024
5114	Office Help - position 1	8,188	\$ 8,188	\$ 8,188	\$ 12,000	\$ 3,812
5115	Office Help - position 2	12,928	\$ 12,928	\$ 12,928	\$ 16,000	\$ 3,072
5120	Payroll Taxes	24,339	\$ 24,339	\$ 24,339	\$ 25,200	\$ 861
5130	Payroll Benefits	74,176	\$ 74,176	\$ 74,176	\$ 83,600	\$ 9,424
5140	Capitalized &/or Allocated	(22,000)	\$ (22,000)	\$ (22,000)	\$ (28,000)	\$ (6,000)
Total Personnel Services		268,062	268,062	268,062	291,800	
Materials and Services						
5210	Dues, Memberships, Fees	1,200	\$ 1,200	\$ 1,200	\$ 1,200	
5217	Septic Service	300	\$ 300	\$ 300	\$ 300	
5222	Insurance	9,313	\$ 9,313	\$ 9,313	\$ 7,701	\$ (1,612)
5240	Office Materials	1,300	\$ 1,300	\$ 1,300	\$ 1,600	\$ 300
5251	Office Telephone	7,816	\$ 7,816	\$ 7,816	\$ 7,816	
5255	Education and Training	1,700	\$ 1,700	\$ 1,700	\$ 1,700	
5260	Professional Services	11,000	\$ 11,000	\$ 11,000	\$ 11,000	
5261	Auditor	4,328	\$ 4,328	\$ 4,328	\$ 4,328	
5270	Travel	2,500	\$ 2,500	\$ 2,500	\$ 2,800	\$ 300
5311	Equipment Rental	1,000	\$ 1,000	\$ 1,000	\$ 10,000	\$ 9,000
5312	Equipment Operation	6,500	\$ 6,500	\$ 6,500	\$ 4,000	\$ (2,500)
5313	Equipment Repair	3,000	\$ 3,000	\$ 3,000	\$ 3,500	\$ 500
5330	Maintenance - Land and Structures	500	\$ 500	\$ 500	\$ 500	
5341	Plant and System Operations	49,000	\$ 49,000	\$ 49,000	\$ 61,000	\$ 12,000
5342	Plant Utilities	22,000	\$ 22,000	\$ 22,000	\$ 20,000	\$ (2,000)
5344	Plant and System Maintenance	32,000	\$ 32,000	\$ 32,000	\$ 37,000	\$ 5,000
5317	Tools and Small Equipment	1,000	\$ 1,000	\$ 1,000	\$ 3,500	\$ 2,500
Total Materials and Services		154,457	154,457	154,457	177,945	

Water Fund - Fund 60

LINE	Capital Expenditures	PROPOSED	APPROVED	ADOPTED	
5650	C/O Office Equipment				
Total Capital Expenditures		-	-	-	
Other Expenses					
5800	Contingencies	43,412	\$ 43,412	\$ 43,412	
Total Other		43,412	43,412	43,412	-
Other Financing Uses					
Operating Interfund transfers					
7126	Transfer to Reserve Fund	63,000	\$ 63,000	\$ 63,000	\$ 56,535
Total Transfers		63,000	63,000	63,000	56,535
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		568,911	568,911	568,911	566,260
					\$ (2,651)
8100	UEFB	0	0	0	0

Professional Services

includes Annual Yachats River Monitoring Costs

Operations Includes

Continued Hydrant Replacement

Sewer Fund - Fund 70

City of Yachats Budget Fund 70 - Sewer Fund						
LINE	REVENUES	PROPOSED	APPROVED	ADOPTED	Sup Budget Changes	Changes
4095	Cash Carry Forward	45,869	\$ 45,869	\$ 45,869	\$ 7,931	\$ (37,938)
4310	Water/Sewer Service	470,000	\$ 470,000	\$ 470,000	\$ 470,000	
				\$ -		
4320	Installation Charges	600	\$ 600	\$ 600	\$ 600	
4720	Grants			\$ -		
4390	Miscellaneous Charges			\$ -		
4410	Interest Earned	600	\$ 600	\$ 600	\$ 600	
4490	Other Local Sources			\$ -		
4690	Other State Sources			\$ -		
				\$ -		
4590	Other Federal Sources			\$ -		
				\$ -		
				\$ -		
Total Revenue		517,069	517,069	517,069	\$ 479,131	
Expenditures						
Personnel Services						
5111	City Recorder	14,305	\$ 14,305	\$ 14,305	\$ 25,831	\$ 11,526
5112	Public Works Director	31,150	\$ 31,150	\$ 31,150	\$ 16,000	\$ (15,150)
5113	Field Help	88,700	\$ 88,700	\$ 88,700	\$ 100,000	\$ 11,300
5114	Office Help - position 1	8,619	\$ 8,619	\$ 8,619	\$ 11,000	\$ 2,381
5115	Office Help - position 2	12,497	\$ 12,497	\$ 12,497	\$ 12,497	
5120	Payroll Taxes	16,763	\$ 16,763	\$ 16,763	\$ 20,100	\$ 3,337
5130	Payroll Benefits	65,011	\$ 65,011	\$ 65,011	\$ 68,000	\$ 2,989
5140	Capitalized &/or Allocated	(11,300)	\$ (11,300)	\$ (11,300)	\$ (2,500)	\$ 8,800
Total Personnel Services		225,744	225,744	225,744	\$ 250,928	
Materials and Services						
5210	Dues, Memberships, Fees	500	\$ 500	\$ 500	\$ 550	
5211	DEQ Fee	1,900	\$ 1,900	\$ 1,900	\$ 1,900	
5222	Insurance	11,840	\$ 11,840	\$ 11,840	\$ 10,775	\$ (1,065)
5240	Office Materials, Supplies	1,600	\$ 1,600	\$ 1,600	\$ 1,600	
5251	Office Telephone	5,800	\$ 5,800	\$ 5,800	\$ 5,800	
5255	Education and Training	1,000	\$ 1,000	\$ 1,000	\$ 2,000	\$ 1,000
5260	Professional Services			\$ -		
5261	Auditor	4,328	\$ 4,328	\$ 4,328	\$ 4,328	
5270	Travel	1,600	\$ 1,600	\$ 1,600	\$ 4,050	\$ 2,450
5311	Equipment Rental	500	\$ 500	\$ 500	\$ 9,200	\$ 8,700
5312	Equipment Operation	4,000	\$ 4,000	\$ 4,000	\$ 2,000	\$ (2,000)
5313	Equipment Repair	5,000	\$ 5,000	\$ 5,000	\$ 6,000	\$ 1,000
5330	Maintenance - Land and Structures	1,000	\$ 1,000	\$ 1,000	\$ 2,500	\$ 1,500
5341	Plant and System Operations	30,000	\$ 30,000	\$ 30,000	\$ 45,000	\$ 15,000
5342	Plant Utilities	30,000	\$ 30,000	\$ 30,000	\$ 24,000	\$ (6,000)
5344	Plant & System Maintenance	27,000	\$ 27,000	\$ 27,000	\$ 57,000	\$ 30,000
5317	Small Tools & Equipment	1,000	\$ 1,000	\$ 1,000	\$ 1,500	\$ 500
Total Materials and Services		127,068	127,068	127,068	\$ 178,203	

Sewer Fund - Fund 70

Other Expenses					
5800 Contingencies	31,064	\$	31,064	\$	31,064
Total Other	31,064		31,064		31,064
Other Financing Uses					
7126 Transfer to Reserve Fund	83,193	\$	83,193	\$	83,193
7150 Transfer to Debt Service	50,000	\$	50,000	\$	50,000
7171 Transfer to Sewer Construction	-				
Total Transfers	133,193		133,193		133,193
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	517,069		517,069		517,069
				\$	479,131
					\$ (37,938)