

CITY OF Yachats

Resolution No. 2015-06-02

A RESOLUTION ADOPTING THE 2015-2016 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 2013-2014 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, 2015 and ending June 30, 2016 and for the purposes shown below, are hereby appropriated as follows:

General Fund	
Personnel Services	\$ 122,960
Materials and Services	202,201
Capital Outlay	0
Interfund Revenue Transfers	483,485
Operating Contingency	80,875
Fund Total	<u>\$ 889,521</u>
Visitor Amenities Fund	
Materials and Services	\$ 104,950
Capital Outlay	214,000
Interfund Transfers	48,453
Fund Total	<u>\$ 367,403</u>
Reserve Fund	
Capital Outlay	\$ 1,232,800
Interfund Transfers	305,000
Fund Total	<u>\$ 1,537,800</u>
System Development Charges Fund	
Capital Outlay	\$ 0
Interfund Transfers	20,000
Fund Total	<u>\$ 20,000</u>
Debt Service Reserve Fund	
Bond Payments	\$ 0
Fund Total	<u>\$ 0</u>
Hwy 101 Improvements Fund	
Capital Outlay	907,309
Fund Total	<u>907,309</u>
Street Fund	
Personnel Services	\$ 36,831
Materials and Services	38,666
Capital Outlay	102,800
Interfund Transfers	3,867
Fund Total	<u>\$ 182,164</u>

Storm Drain System		
Personnel Services	\$	20,000
Materials and Services		18,166
Capital Outlay		0
Interfund Transfers		0
Fund Total	\$	<u>38,166</u>
Library Fund		
Materials and Services	\$	10,190
Capital Outlay		14,619
Fund Total	\$	<u>24,809</u>
Museum Fund		
Materials and Services	\$	9,963
Capital Outlay		5,504
Fund Total	\$	<u>15,467</u>
Parks and Commons Fund		
Personnel Services	\$	14,101
Materials and Services		73,863
Capital Outlay		8,000
Interfund Transfers		103,000
Fund Total	\$	<u>198,964</u>
Water Operations Fund		
Personnel Services	\$	280,993
Materials and Services		154,515
Capital Outlay		0
Debt Service		39,980
Interfund Transfers		47,400
Operating Contingency		29,273
Fund Total	\$	<u>552,161</u>
GO Water Bond Fund		
Debt Service	\$	45,459
Interfund Transfers		0
Fund Total	\$	<u>45,459</u>
Sewer Operations Fund		
Personnel Services	\$	234,239
Materials and Services		160,086
Capital Outlay		0
Debt Service		0
Interfund Transfers		85,592
Operating Contingency		28,283
Fund Total	\$	<u>508,200</u>
USFS Contract Enterprise Fund		
Personnel Services	\$	49,869
Materials and Services		61,781
Fund Total		<u>111,650</u>

Sewer Debt Service 2006-2008 Project		
Debt Service		\$ 508,693
	Fund Total	<u>\$ 508,693</u>
Total Appropriations		<u>\$ 5,907,765</u>
Total Requirements		<u>\$ 5,907,765</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 \$38,455 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 2015-2016 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		38,455
Total Levy		
Bonds	\$38,455	
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 11th day of June, 2015.

APPROVED by the Mayor this 11th day of June, 2015.

Attest:

Ronald L. Brean

Nancy Batchelder City Recorder

				7/1/2014 to 3-31-15						
Actual Data				Current Yr		Current Yr		City of Yachats Budget Fund 10 - General Fund - 2015-2016		
Pr. Yr 1	Pr Yr 2	Budget	Actual	%	LINE	REVENUES	PROPOSED	APPROVED	ADOPTED	
\$ 55,486	\$ 61,180	\$ 76,446	\$ 76,446	100.00%	4095	Cash Carry Forward	\$ 110,043	\$ 110,043		
\$ 36,534	\$ 33,291	\$ 36,000	\$ 27,330	75.92%	4110	Property Taxes - Current	\$ 37,000	\$ 37,000		
\$ 4,037	\$ 2,671	\$ 2,500	\$ 6,430	257.21%	4120	Property Taxes - Prior	\$ 5,000	\$ 5,000		
							\$ -	\$ -		
\$ 11,655	\$ 10,393	\$ 11,000	\$ 9,691	88.10%	4210	Business Licenses	\$ 11,000	\$ 11,000		
\$ 4,492	\$ 6,675	\$ 13,700	\$ 12,132	88.55%	4211	Transient Rental Licenses	\$ 13,700	\$ 13,700		
							\$ -	\$ -		
\$ 13,613	\$ 15,140	\$ 11,707	\$ 11,707	100.00%	4221	Cable Franchise Tax	\$ 11,000	\$ 11,000		
\$ 5,228	\$ 4,975	\$ 4,586	\$ 4,586	100.01%	4222	Telephone Franchise Tax	\$ 4,500	\$ 4,500		
\$ 7,168	\$ 7,406	\$ 7,756	\$ 7,756	100.00%	4223	Disposal Franchise Tax	\$ 7,700	\$ 7,700		
\$ 39,194	\$ 34,627	\$ 35,700	\$ 26,782	75.02%	4224	Electric Franchise Tax	\$ 35,700	\$ 35,700		
\$ 2,061	\$ 1,915	\$ 2,000	\$ 926	46.29%	4230	Permits and Filing Fees	\$ 2,000	\$ 2,000		
	\$ 25				4235	Fines/Liens	\$ -	\$ -		
\$ 473,764	\$ 507,356	\$ 530,000	\$ 456,140	86.06%	4240	Transient Room Tax	\$ 563,000	\$ 598,000		
			\$ 73		4390	Miscellaneous Charges	\$ -	\$ -		
\$ 5	\$ 5		\$ 12		4410	Interest Earned	\$ -	\$ -		
\$ 13,610	\$ 2,342	\$ 3,000	\$ 2,912	97.06%	4490	Other Local Sources	\$ 2,436	\$ 2,436		
\$ 22	\$ 2				4495	Other Invoice Misc. Services	\$ -	\$ -		
\$ 1,098	\$ 874	\$ 650	\$ 574	88.37%	4610	Cigarette Tax	\$ 842	\$ 842		
\$ 10,263	\$ 9,910	\$ 9,500	\$ 7,137	75.13%	4620	Liquor Tax	\$ 11,599	\$ 11,599		
\$ 12,877	\$ 13,355	\$ 10,000	\$ 7,606	76.06%	4630	State Revenue Sharing	\$ 13,000	\$ 13,000		
					4590	Other Federal Sources	\$ -	\$ -		
\$ 1,350	\$ 3,700	\$ 4,000	\$ 2,700	67.50%	4690	Other State Sources	\$ 4,000	\$ 4,000		
\$ 2,500	\$ 2,500		\$ -		4790	Other Local Governments	\$ -	\$ -		
\$ 6,907	\$ 8,621	\$ 9,000	\$ 12,425	138.06%	4852	Earnings From Temp Investments	\$ 12,000	\$ 12,000		
\$ 2,850	\$ 96,457	\$ 2,500	\$ 2,850	114.00%	4810	Urban Renewal Reimbursement	\$ 2,850	\$ 10,000		
704,713	823,419	770,045	676,216			Total Revenue	\$ 847,371	\$ 889,521	\$ -	
704,713	823,419	770,045	676,216			Total Revenue	\$ 847,371	\$ 889,521	\$ -	
EXPENDITURES										
PERSONNEL SERVICES										
\$ 63,897	\$ 53,927	\$ 33,000	\$ 23,803	72.13%	5111	City Recorder	\$ 32,059	\$ 69,596		
\$ 15,657	\$ 18,937	\$ 21,000	\$ 15,369	73.18%	5114	Office Help - position 1	\$ 8,960	\$ 16,801		
\$ 9,002	\$ 12,366	\$ 6,000	\$ 4,482	74.70%	5115	Office Help - position 2	\$ 4,480	\$ 12,321		
\$ 8,210	\$ 7,085	\$ 6,000	\$ 3,811	63.52%	5120	Payroll Taxes	\$ 4,617	\$ 8,895		
\$ 28,906	\$ 29,420	\$ 31,000	\$ 23,098	74.51%	5130	Payroll Benefits	\$ 16,346	\$ 16,346		
	\$ (8,394)	\$ (1,000)			5140	Personnel Allocated/Capitalized	\$ (1,000)	\$ (1,000)		
125,672	113,342	96,000	70,563	73.50%		Total Personnel Services	\$ 65,462	\$ 122,959	\$ -	

Pr. Yr 1	Pr Yr 2	Budget	Actual	MATERIALS AND SERVICES			
\$ 7,476	\$ 9,049	\$ 6,730	\$ 6,728	99.97%	5209 Emergency Prep and Public Safety	\$ 7,500	\$ 7,500
\$ 3,453	\$ 3,784	\$ 4,396	\$ 3,702	84.20%	5210 Dues, Memberships, Fees	\$ 4,405	\$ 4,405
\$ 28,513	\$ 34,500	\$ 34,500	\$ 25,875	75.00%	5212 Ordinance Enforcement	\$ 34,500	\$ 40,000
\$ 980	\$ 805	\$ 100	\$ 20	20.00%	5213 Council & Commission Education	\$ 100	\$ 100
						\$ -	\$ -
\$ 130	\$ 60	\$ 150	\$ 75	50.00%	5216 Reference Materials	\$ 150	\$ 150
						\$ -	\$ -
\$ 3,521	\$ 3,617	\$ 4,471	\$ 4,471	99.99%	5222 Insurance	\$ 5,466	\$ 5,466
\$ 1,522	\$ 1,143	\$ 1,500	\$ 903	60.17%	5240 Office Materials, Supplies	\$ 1,500	\$ 1,500
\$ 1,422	\$ 1,817	\$ 1,900	\$ 1,381	72.69%	5251 Office Telephone	\$ 1,900	\$ 1,900
\$ 1,454	\$ 1,711	\$ 1,500	\$ 1,060	70.68%	5252 Office Utilities	\$ 1,500	\$ 1,500
\$ 1,055	\$ 1,314	\$ 600	\$ 383	63.89%	5255 Education and Training	\$ 3,350	\$ 3,350
\$ 8,828	\$ -	\$ 750	\$ -	0.00%	5260 Professional Services	\$ -	\$ -
\$ 3,995	\$ 4,025	\$ 3,840	\$ 3,839	99.97%	5261 Auditor	\$ 4,195	\$ 4,195
\$ 300	\$ 240	\$ 120	\$ 120	100.00%	5262 Health and Wellness Program	\$ 120	\$ 120
\$ 1,893	\$ 9,442	\$ 11,500	\$ 8,585	74.65%	5263 Attorney	\$ 11,500	\$ 11,500
\$ 32,421	\$ 30,393	\$ 34,300	\$ 28,171	82.13%	5264 Planner	\$ 36,015	\$ 36,015
\$ 2,435	\$ 4,247	\$ 3,000	\$ 2,588	86.28%	5270 Travel	\$ 3,000	\$ 3,000
\$ 528	\$ 1,202	\$ 1,200	\$ 1,179	98.29%	5275 Travel - Council/Commissions	\$ 1,200	\$ 1,200
\$ 1,591	\$ 2,019	\$ 1,900	\$ 1,242	65.36%	5311 Equipment Lease	\$ 1,900	\$ 1,900
\$ 99	\$ -	\$ 500	\$ 390	78.00%	5330 Maintenance-Land and Structures	\$ 500	\$ 500
\$ 9,532	\$ 11,335	\$ 10,500	\$ 7,511	71.53%	5411 Street Lighting	\$ 11,000	\$ 11,000
\$ 431	\$ 976	\$ 900	\$ 758	84.25%	5422 Legal Notices	\$ 900	\$ 900
\$ 33,525	\$ 34,525	\$ 34,525	\$ 29,727	86.10%	5439 Miscellaneous Public Services	\$ 34,500	\$ 36,000
\$ 7,807	\$ 6,742	\$ 6,000	\$ 4,126	68.77%	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
\$ 1,575	\$ 2,303	\$ 2,700	\$ 1,611	59.65%	5470 Equipment Repair & Maintenance	\$ 4,200	\$ 4,200
\$ 6,315	\$ 858	\$ 2,000	\$ 2,060	102.98%	5490 Other Materials & Services	\$ 2,000	\$ 2,000
178,600	183,908	187,382	154,304		Total Materials and Services	\$ 195,201	\$ 202,201
		\$ 3,300	\$ 1,597		CAPITAL EXPENDITURES		\$ -
					5650 Office Equipment and Furnishing		
		3,300	1,597		Total Capital Expenditures	\$ -	\$ -
		\$ 95,827			OTHER EXPENSES		
		95,827			5800 Contingencies	\$ 128,223	\$ 80,876
					Total Other	\$ 128,223	\$ 80,876
					OPERATING INTERFUND TRANSFERS		
\$ 73,279	\$ 187,840	\$ 56,631	\$ 56,631	100.00%	7121 Operations Transfer to Streets	\$ 99,582	\$ 99,582
\$ 12,763	\$ 16,010	\$ 18,145	\$ 18,145	100.00%	7122 Operations Transfer to Library	\$ 16,922	\$ 16,922
\$ 1,896	\$ 4,392	\$ 2,417	\$ 2,417	100.00%	7123 Operations Transfer to Museum	\$ 1,892	\$ 1,892
\$ 74,756	\$ 50,517	\$ 67,018	\$ 67,018	100.00%	7124 Operations Transfer to Commons	\$ 119,373	\$ 119,373
\$ 130,508	\$ 138,787	\$ 153,187	\$ 153,187	100.00%	7125 Transfer to Visitor Amenities Fund	\$ 165,900	\$ 190,900
\$ 9,667	\$ 9,867	\$ 55,460	\$ 55,460	100.00%	7126 Transfer to Reserve Fund	\$ 10,725	\$ 10,725
\$ 22,111	\$ -	\$ 10,800	\$ 10,800	100.00%	7172 Transfer to Sewer Debt Service fund	\$ 10,000	\$ 10,000
\$ 15,400	\$ 42,000	\$ 23,878	\$ 23,878	100.00%	7174 Transfer to Storm Drain Fund	\$ 34,091	\$ 34,091
340,380	449,413	387,536	387,536		Total Transfers	\$ 458,485	\$ 483,485
					7209 Bldg Systems		
					7213 Operating Equipment		
					Total Capital Outlay	\$ -	\$ -
\$ 644,652	\$ 746,662	\$ 770,045	\$ 614,001		Total Expenditures	\$ 847,371	\$ 889,521
					8100 UEFB	\$ 0	\$ (0)
60,062	76,757	-	62,216				

Visitor Amenities Fund - Fund 12

					City of Yachats Budget Fund 12 - Visitor Amenities Fund 2015-2016				
12-13		13-14		14-15		7/1/2014 to 3-31-15			
Actual Data		Current Yr		Current Yr					
Pr. Yr 1	Pr Yr 2	Budget	Actual	%	LINE	REVENUES	PROPOSED	APPROVED	ADOPTED
\$ 359,323	\$ 333,128	\$ 340,880	\$ 341,269	100.11%	4095	Cash Carry Forward	367,522	\$ 367,522	
\$ 1,247	\$ 1,505	\$ 1,688	\$ 1,688	100.00%	4410	Interest Earned	887	\$ 887	
\$ 130,508	\$ 138,787	\$ 153,187	\$ 153,187	100.00%	4861	Transfer from General Fund	165,900	\$ 190,900	
4460 Marketing Programs/Inventory									
<u>491,078</u>		<u>473,420</u>		<u>495,755</u>		<u>496,144</u>			
<u>491,078</u>		<u>473,420</u>		<u>495,755</u>		<u>496,144</u>			
					EXPENDITURES				
					Total Revenue				
					534,309				
					559,309				
					-				
					Total Revenue				
					534,309				
					559,309				
					-				
					0.00%				
					5110 Personnel Allocation				
					800				
					\$ 800				
					96.54%				
					5202 Visitor Center				
					65,000				
					\$ 65,000				
					100.00%				
					5263 Fireworks				
					1,750				
					\$ 1,750				
					5260 Professional Services				
					\$ -				
					45.40%				
					5220 GoYachats Website and Marketing				
					17,600				
					\$ 17,600				
					5223 Beautification				
					\$ -				
					47.39%				
					5224 Trails				
					10,000				
					\$ 10,000				
					5225 Marketing Director's expenses				
					\$ -				
					23.39%				
					5490 Other Materials & Services				
					7,800				
					\$ 7,800				
					0.00%				
					5214 Marketing Grant - Events				
					2,000				
					\$ 2,000				
					Total Materials & Services				
					104,950				
					\$ 104,950				
					-				
					OTHER USES				
					0.56%				
					7904 Visitor Amenities				
					214,000				
					\$ 214,000				
					South Gateway and Parking Lot				
					Total Capital Outlay				
					214,000				
					214,000				
					-				
					100.00%				
					7122 Operations Transfer to Library				
					2,986				
					\$ 2,986				
					100.00%				
					7123 Operations Transfer to Museum				
					5,675				
					\$ 5,675				
					100.00%				
					7124 Operations Transfer to Commons				
					39,791				
					\$ 39,791				
					Total Transfers				
					48,453				
					48,453				
					-				
					Total Expenditures				
					367,403				
					367,403				
					-				
					8000 Reserved for Future Expenditures				
					166,906				
					\$ 191,906				
					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) and other print ads as identified later	\$ 5,000.00
Holiday Promotion w/focus on small business	\$ 1,000.00
	<u>\$ 14,000.00</u>

Other Marketing

Facebook Maintenance	\$ 1,000.00
Woobox and Ads	\$ 600.00
Sea Star Promotion	\$ 2,000.00
	<u>\$ 3,600.00</u>

Total for line 5220 \$ 17,600

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

					City of Yachats Budget Fund 15 - Reserve Fund 2015-2016				
12-13		13-14		14-15		7/1/2014 to 3-31-15			
Actual Data		Current Yr		Current Yr					
Pr. Yr 1	Pr Yr 2	Budget	Actual	%	LINE	REVENUES	PROPOSED	APPROVED	ADOPTED
\$ 1,671,456	\$ 1,751,104	\$ 1,724,903	\$ 1,724,903	100.00%	4095	Cash Carry Forward	1,463,593	\$ 1,463,593	
\$ 8,867	\$ 6,159	\$ 4,081	\$ 4,081	100.00%	4410	Interest Earned	2,412	\$ 2,412	
\$ 9,667	\$ 9,867	\$ 55,460	\$ 55,460	100.00%	4861	Transfer from General Fund	10,725	\$ 10,725	
\$ 226,357	\$ 242,914	\$ 235,000	\$ 226,023	96.18%	4245	Food and Beverage Tax Revenue	284,000	\$ 284,000	
\$ 16,900	\$ 107,597	\$ 56,535	\$ 56,535	100.00%	4862	Transfer From Water	22,400	\$ 22,400	
\$ 150,050					4863	Transfer From Sewer	-	\$ -	
\$ 3,867	\$ 3,867	\$ 3,867	\$ 3,867	100.00%	4864	Transfer from Streets	3,867	\$ 3,867	
\$ 23,817	\$ 35,000	\$ 39,739	\$ 39,739	100.00%	4871	Transfer from Parks & Commons	103,000	\$ 103,000	
\$ 3,242	\$ 3,316	\$ 3,391	\$ 3,391	100.00%	4874	Transfer from Library Fund	3,469	\$ 3,469	
\$ 4,291	\$ 16,437	\$ 4,431	\$ 4,431	100.00%	4876	Transfer from Little Log Church & Museum	4,504	\$ 4,504	
	\$ 50,000	\$ 75,000	\$ 75,000		4690	Other State Sources (grants)	-	\$ -	
\$ 18,493	\$ 15,645	\$ 39,128	\$ 46,134	117.90%	4873	Transfer from S D C Fund	-	\$ -	
	\$ 10,000	\$ 10,000	\$ 10,000		4430	LID Assessments	14,584	\$ 14,584	
		\$ 120,000	\$ 120,000		4720	Anticipated Grants	10,000	\$ 10,000	
					4810	Urban Renewal Contribution	100,000	\$ 100,000	
<u>2,137,007</u>	<u>2,251,907</u>	<u>2,371,535</u>	<u>2,369,564</u>	99.92%		Total Revenue	<u>2,022,554</u>	<u>2,022,554</u>	-
<u>2,137,007</u>	<u>2,251,907</u>	<u>2,371,535</u>	<u>2,369,564</u>			Total Revenue	2,022,554	2,022,554	-
EXPENDITURES									
CAPITAL EXPENDITURES									
\$ 17,667	\$ 17,930	\$ 20,000	\$ 13,517	67.59%	5641	City Hall Reserve	84,000	\$ 84,000	
\$ 25,748	\$ 2,400	\$ 10,000	\$ 173	1.73%	5642	Water Equipment	-	\$ -	
\$ 47,446	\$ 32,257	\$ 30,000	\$ 173	0.58%	5643	Sewer Equipment	-	\$ -	
\$ 9,667	\$ 1,058				5644	Street Equipment	-	\$ -	
<u>100,527</u>	<u>53,645</u>	<u>60,000</u>	<u>13,864</u>	23.11%		Total Capital Expenditures	<u>84,000</u>	<u>84,000</u>	-
OTHER USES									
		\$ 230,500	\$ 230,500		7121	Transfer to Street Fund	-	\$ -	
\$ 250,000	\$ 262,000	\$ 319,000	\$ 319,000	100.00%	7129	Transfer to HWY 101 Project	-	\$ -	
	\$ 72,932	\$ 124,024	\$ 83,687		7172	Transfer to Sewer Debt Service - Fund 76	305,000	\$ 305,000	
					7902	Parks and Commons Reserve	105,000	\$ 105,000	
\$ 2,713	\$ 13,453	\$ 12,000	\$ 74	0.62%	7907	Library Reserve	-	\$ -	
	\$ 20,687				7909	Little Log Church & Museum Reserve	20,000	\$ 20,000	
\$ 33,116	\$ 67,947	\$ 656,000	\$ 66,553	10.15%	7920	Water System	923,800	\$ 923,800	
	\$ 36,365	\$ 90,000	\$ 46,480		7921	Sewer System	100,000	\$ 100,000	
					7922	Street System	-	\$ -	
<u>285,829</u>	<u>473,385</u>	<u>1,431,524</u>	<u>746,294</u>	52.13%		Total Other Uses	<u>1,453,800</u>	<u>\$ 1,453,800</u>	
386,356	527,030	1,491,524	760,158	50.97%		Total Expenditures	1,537,800	1,537,800	-
					8000	Reserved for Future Expenditures	484,754	\$ 484,754	
<u>1,750,651</u>	<u>1,724,877</u>	<u>880,011</u>	<u>1,609,406</u>		8100	UEFB	-	-	-

Capital Reserve Fund - Fund 15

Break-down for Reserved for Future Expenditures

City Hall Equipment	\$ 1,800
Water Equipment	\$ 127,423
Sewer Equipment	\$ 23,878
Street Equipment	\$ 17,742
F & B Tax held in reserve	\$ 11,667
Parks & Commons Reserve	\$ 1,134
Library Building & Equipment Reserve	\$ 17,358
Little Log Church & Museum Reserve	\$ 10,176
Water System Improvements	\$ 872
Sewer System Improvement	\$ 272,704
Street System Improvements	\$ -
	<u>\$ 484,754</u>

Projects & Equipment

General Fund

New accounting & billing software	\$ 60,000
Information Services Development	\$ 24,000
Grant, City Match and Carry-over	
	<u>\$ 84,000</u>

Water System

South Reservoir - Final Eng & bid specs	\$ 150,000
South Reservoir - construction	\$ 485,000
SCADA Updates	\$ 15,000
Update C & C Part of Water Master Plan	\$ 18,000
Surfside Water Line	\$ 56,800
Reeves Circle Water Line	\$ 50,000
Completion of Looping Project	\$ 149,000
	<u>\$ 923,800</u>

Sewer System

Generator Building - Parkside Pump St	\$ 25,000
Major Equipment or repair	\$ 50,000
Decant Center	\$ 25,000
	<u>\$ 25,000</u>

Parks & Commons

Bathroom Remodel	\$ 10,000
General Park Plan Project - Entry Portal 1 & 2 of 4 less grant of \$22,500	\$ 22,500
Labyrinth	\$ 8,000
Commons Roof	\$ 65,000
	<u>\$ 105,500</u>

Little Log Church and Museum

Siding	\$ 20,000
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System Development Fees - Fund 16 - SDC

				7/1/2014		City of Yachats Budget						
12-13		13-14		14-15		to3-31-15		Fund 16 - System Development Charges 2015-2016				
Actual Data		Current Yr		Current Yr								
Pr. Yr 1	Pr Yr 2	Budget	Actual	%	LINE	CARRYOVERS	PROPOSED	APPROVED	ADOPTED			
\$ 187,735	\$ 125,736	\$ 80,844	\$ 85,275	105.48%	4251	Carryover - Water Improvement	\$ 13,303	\$ 13,303				
\$ 4,306	\$ 9,613	\$ 12,556	\$ 15,403	122.68%	4252	Carryover - Water Reimbursement	\$ 16,971	\$ 16,971				
	\$ 15,012	\$ 5,645	\$ 11,342	200.93%	4261	Carryover - Sewer Improvement	\$ -	\$ -				
\$ 16,855	\$ 25,460	\$ 30,020	\$ 32,263	107.47%	4262	Carryover - Sewer Reimbursement	\$ 7,987	\$ 7,987				
						Carryover - Storm Drain System	\$ 12,140	\$ 12,140				
SDC REVENUE CURRENT YEAR												
\$ 5,226	\$ 5,740	\$ 4,321	\$ 4,321	100.00%	4341	Water Reimbursement (SDC)	\$ 4,398	\$ 4,398				
\$ 14,887	\$ 16,293	\$ 16,444	\$ 22,188	134.93%	4342	Sewer Reimbursement (SDC)	\$ 16,754	\$ 16,754				
\$ 8,433	\$ 9,262	\$ 6,972	\$ 6,975	100.05%	4351	Water Improvements (SDC)	\$ 7,096	\$ 7,096				
						4352 Sewer Improvements (SDC)	\$ -	\$ -				
\$ 8,391	\$ 6,698	\$ 3,404	\$ 9,053	265.95%	4353	Storm Drain Improvements	\$ 3,464	\$ 3,464				
\$ 1,474	\$ 469	\$ 801	\$ 801	100.00%	4411	Interest Earned (SDC)	\$ 411	\$ 411				
							\$ -	\$ -				
							\$ -	\$ -				
\$ 247,307	\$ 214,284	\$ 161,007	\$ 187,622	116.53%		Total Revenue	\$ 82,523	\$ 82,523	\$ -			
EXPENDITURES												
CAPITAL EXPENDITURES												
						5661 Water Reimbursements	\$ -	\$ -				
						5662 Sewer Reimbursement (SDC)	\$ -	\$ -				
\$ 71,486						5666 Water Improvements (SDC)	\$ -	\$ -				
						5667 Sewer Improvements (SDC)	\$ -	\$ -				
						5668 Storm Drain Improvements	\$ -	\$ -				
\$ 71,486	\$ -	\$ -	\$ -			Total Capital Expenditures	\$ -	\$ -	\$ -			
OPERATING INTERFUND TRANSFERS												
	\$ 50,000	\$ 75,000	\$ 75,000	100.00%	7126	Transfer to Reserve Fund	\$ -	\$ -				
						7170 Transfer to Sewer	\$ -	\$ -				
	\$ 20,000	\$ 20,000	\$ 20,000	100.00%	7172	Transfer to Sewer Debt Service fund	\$ 20,000	\$ 20,000				
\$ -	\$ 70,000	\$ 95,000	\$ 95,000			Total Transfers	\$ 20,000	\$ 20,000	\$ -			
\$ 71,486	\$ 70,000	\$ 95,000	\$ 95,000	100.00%		Total Expenditures	\$ 20,000	\$ 20,000				
						8000 Reserved for Future Use	\$ 62,523	\$ 62,523				
175,821	144,284	66,007	92,622			8100 UEFB	-	-				
As Proposed												
Total CCF + Income and Interest								Allocated	Reserved			
						Water Reimbursements	\$ 21,475	This year	For Future			
						Sewer Reimbursement (SDC)				\$ 21,475		
						including transfer to debt	\$ 24,865	\$ 20,000	\$ 4,865			
						Water Improvements (SDC)	\$ 20,501	\$ -	\$ 20,501			
						Sewer Improvements (SDC)	\$ -	\$ -	\$ -			
						Storm Drain Improvements	\$ 15,682	\$ -	\$ 15,682			
							\$ 82,523	\$ 20,000	\$ 62,523			

Debt Reserve Fund - Fund 17 - Debt Reserve

					City of Yachats Budget					
12-13		13-14		14-15		7/1/2014 to 3-31-15		Fund 17- Debt Service Reserve Fund 2015-2016		
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	\$ 53,300		0.00%	4273 CCF Sewer Fund			\$ -		
\$ 35,700	\$ 830	\$ 830	\$ 830		4274 CCF Sewer Bond 1974		830	\$ 830		
								\$ -		
<u>\$175,387</u>	<u>\$140,517</u>	<u>\$139,817</u>	<u>\$ 86,517</u>	61.88%	Total Revenue		86,517	86,517	-	
					Total Revenue		86,517	86,517	-	
					EXPENDITURES					
		\$ 830	\$ 830	100.00%	7172 Transfer to Sewer Debt Fund 76					
					5721 Bond - Water Fund					
					5722 Bond - Water 1989					
					5723 Bond - Water 1992					
					5725 Bond - Sewer (Revenue)					
					5726 Bond - Sewer 1974					
\$ 700	\$ 53,000				Total Other		-	-	-	
<u>\$ 34,870</u>					Total Expenditures		-	-	-	
<u>\$ 35,570</u>	<u>\$ 53,000</u>	<u>\$ 830</u>	<u>\$ 830</u>		8100 UEFB		86,517	\$ 86,517		
35,570	53,000	830	830							
139,817	87,517	138,987	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	

Hwy 101 Project - Fund 20

12-13		13-14		14-15		7/1/2014 to 3-31-15		City of Yachats Budget Fund 20 - Hwy 101 2015-2016				
Actual Data		Current Yr		Current Yr				LINE	REVENUES	PROPOSED	APPROVED	ADOPTED
Pr. Yr 1	Pr Yr 2	Budget	Actual				%					
		\$ 26,500	\$ 26,500	100.00%				4095	Cash Carry Forward	717,309	\$ 717,309	
		\$ 520,000		0.00%				4810	Urban Renewal Contribution		\$ -	
		\$ 230,500	\$ 230,500	100.00%				4490	ODOT Grant	520,000	\$ 520,000	
		\$ 521,309	\$ 521,309	100.00%				4875	Transfer from Fund 15 - Cap Ex Fund	-	\$ -	
		\$ 89,000	\$ 89,000	100.00%				4864	Transfer from Fund 21-Streets	-	\$ -	
								4877	Transfer from Fund 30-Storm Drain		\$ -	
\$ -	\$ -	\$ 1,387,309	\$ 867,309						Total Revenue	1,237,309	1,237,309	-
Capital Outlay												
		\$ 865,309	\$ 64,507					7223	Hwy 101 Streets/Sidewalks	615,309	\$ 615,309	
		\$ 205,500	\$ 31,269					7227	Storm Drain - Hwy 101 Project	170,000	\$ 170,000	
		\$ 73,500	\$ 7,328					7241	Sewer Line Improvements - Hwy 101	64,500		
		\$ 143,000	\$ 13,184					7242	Waterline Construction - Hwy 101	122,000	\$ 122,000	
\$ -	\$ -	\$ 1,287,309	\$ 116,288					7298	Total Capital Outlay	971,809	907,309	-
Other Uses												
									Total Expenditures	971,809	907,309	-
		\$ 100,000	\$ 751,021					8000	Reserved for Future Expenditures	265,500	\$ 330,000	
								8100	UEFB	-	-	-

Street Fund - Fund 21

				City of Yachats Budget Fund 21 - Street Fund 2015-2016						
12-13		13-14		14-15		7/1/2014 to 3-31-15				
Actual Data		Current Yr		Current Yr						
Pr. Yr 1	Pr Yr 2	Budget	Actual		%	LINE	REVENUES	PROPOSED	APPROVED	ADOPTED
\$ 76	\$ 5,047	\$ 609,913	\$ 609,914		100.00%	4095	Cash Carry Forward	41,067	\$ 41,067	
\$ 800	\$ 650	\$ 1,576	\$ 1,577			4490	Other Local Sources	-	\$ -	
\$ 17,054	\$120,000	\$ 8,541	\$ 8,541			4810	Urban Renewal Contribution		\$ -	
\$ 42,034	\$ 37,395	\$ 40,919	\$ 33,942		82.95%	4650	State Highway Allocation	41,515	\$ 41,515	
	\$520,000					4690	Other State Sources		\$ -	
						4875	Transfer from Fund 15 - Cap Ex Fund	-	\$ -	
\$ 73,279	\$187,840	\$ 56,631	\$ 56,631		100.00%	4861	OP Transfer from General	99,582	\$ 99,582	
\$ 133,243	\$870,932	\$ 717,580	\$ 710,605				Total Revenue	182,164	182,164	-
\$ 133,243	\$870,932	\$ 717,580	\$ 710,605		99.03%		Total Revenue	182,164	182,164	-
Expenditures										
Personnel Services										
\$ 8,746	\$ 11,600	\$ 27,000	\$ 18,676		69.17%	5112	Administration	15,957	\$ 15,957	
\$ 36,165	\$ 32,086	\$ 56,000	\$ 48,732		87.02%	5113	Field Help	22,803	\$ 22,803	
\$ 11,768	\$ 6,524	\$ 14,000	\$ 12,482		89.16%	5120	Payroll Taxes	14,132	\$ 14,132	
\$ 20,148	\$ 16,990	\$ 37,000	\$ 24,077		65.07%	5130	Payroll Benefits	23,940	\$ 23,940	
	\$ (24,500)	\$ (54,318)	\$ (54,318)		100.00%	5140	Personnel Allocated/Capitalized	(40,000)	\$ (40,000)	
\$ 76,827	\$ 42,700	\$ 79,682	\$ 49,648		62.31%		Total Personnel Services	36,831	36,831	-
Materials and Services										
\$ 790	\$ 1,025	\$ 1,446	\$ 1,446		99.99%	5222	Insurance	1,616	\$ 1,616	
		\$ 200			0.00%	5311	Equipment Rental	200	\$ 200	
\$ 2,777	\$ 3,495	\$ 3,400	\$ 1,773		52.13%	5312	Equipment Operation	3,000	\$ 3,000	
\$ 2,534	\$ 935	\$ 1,500			0.00%	5313	Equipment Repair	1,500	\$ 1,500	
\$ 1,627	\$ 1,255	\$ 2,000	\$ 1,192		59.58%	5315	System Operations	2,000	\$ 2,000	
\$ 1,970	\$ 19,535	\$ 33,826	\$ 25,110		74.23%	5316	System Maintenance	30,000	\$ 30,000	
	\$ 208	\$ 350	\$ 186		53.22%	5317	Tools and Small Equipment	350	\$ 350	
\$ 9,698	\$ 26,452	\$ 42,722	\$ 29,707		69.53%		Total Materials and Services	38,666	38,666	-
Other Expenses										
\$ -	\$ -	\$ -	\$ -				Total Other	-	-	-
Other Financing Uses										
\$ 3,867	\$ 3,867	\$ 3,867	\$ 3,867		100.00%	7126	Transfer to Reserve Fund	3,867	\$ 3,867	
		\$ 521,309	\$ 521,309			7129	Transfer to HWY 101 Project Fund			
\$ 3,867	\$ 3,867	\$ 525,176	\$ 525,176				Total Transfers	3,867	-	-
Capital Outlay										
	\$ 81,844					7223	Hwy 101 Downtown Project-New Fund Opened			
\$ 37,805	\$106,155	\$ 70,000	\$ 34,959		49.94%	7222	Street Improvements and Devices	102,800	\$ 102,800	
\$ 37,805	\$187,999	\$ 70,000	\$ 34,959			7298	Total Capital Outlay	102,800	102,800	-
Other Uses										
\$ -	\$ -	\$ -	\$ -			7900	Other Financing Uses			
						7998	Total Other Uses	-	-	-
128,197	261,018	717,580	639,490		89.12%	8000	Total Expenditures	182,164	182,164	-
5,046	609,914	-	71,115			8100	UEFB	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
Storm Drains \$20,000 - Capital Improvement Projects \$20,000

Street Improvements and Devices

Jennifer Lane	40,300
Seventh Street West	35,000
Radar Speed Sign	10,000.00
Flashing Pedestrian Crossing Sign	17,500.00
	102,800

Library Fund - Fund 22

				City of Yachats Budget Fund 22 - Library Fund - 2015-2016						
12-13		13-14	14-15	7/1/2014 to 3-31-15						
Actual Data		Current Yr	Current Yr			LINE	REVENUES	PROPOSED	APPROVED	ADOPTED
Pr. Yr 1	Pr Yr 2	Budget	Actual							
\$ 1,859	\$ 223	\$ -	\$ 178			4095	Cash Carry Forward	2,100	\$ 2,100	
\$ 1,606	\$ 2,048	\$ 1,500	\$ 2,695	179.63%		4480	Gifts and Donations	1,800	\$ 1,800	
		\$ 1,000	\$ 1,000			4490	Other Local Sources		\$ -	
\$ 1,000	\$ 1,000	\$ 1,000				4690	Other State Sources	1,000	\$ 1,000	
\$ 12,763	\$ 16,010	\$ 18,145	\$ 18,145	100.00%		4861	OP Transfer From General	16,922	\$ 16,922	
						4790	Other Local Governments		\$ -	
\$ 2,252	\$ 2,826	\$ 3,202	\$ 3,202	100.00%		4866	OP Transfer From Fund 12	2,986	\$ 2,986	
\$ 19,480	\$ 22,107	\$ 24,847	\$ 25,220	101.50%		Total Revenue		24,809	24,809	-
\$ 19,480	\$ 22,107	\$ 24,847	\$ 25,220	101.50%		Total Revenue		24,809	24,809	-
						Expenditures				
						Materials and Services				
\$ 480	\$ 441	\$ 746	\$ 547	73.38%		5222	Insurance	740	\$ 740	
\$ 1,353	\$ 1,330	\$ 1,400	\$ 921	65.82%		5251	Office Telephone	1,400	\$ 1,400	
\$ 1,319	\$ 1,435	\$ 1,400	\$ 887	63.36%		5252	Office Utilities	1,400	\$ 1,400	
		\$ 250	\$ 240			5140	Personnel Allocation	250	\$ 250	
\$ 1,775	\$ 2,327	\$ 2,000	\$ 1,778	88.89%		5330	Maintenance - Land and Structures	2,600	\$ 2,600	
\$ 842	\$ 1,359	\$ 1,400	\$ 865	61.81%		5340	Operating Materials	1,400	\$ 1,400	
									\$ -	
\$ -	\$ 1,445	\$ 1,800	\$ 1,446	80.31%		5470	Equipment Repair & Maintenance	2,400	\$ 2,400	
\$ 279	\$ 112	\$ 350				5490	Other Materials and Services		\$ -	
\$ 6,048	\$ 8,449	\$ 9,346	\$ 6,685	71.52%		Total Materials and Services		10,190	10,190	-
						Capital Expenditures				
						Total Other				
						Other Financing Uses				
						Capital Outlay				
\$ 3,242	\$ 3,316	\$ 3,391	\$ 3,391	100.00%		7126	Transfer to Reserve Fund	3,469	\$ 3,469	
\$ 6,806	\$ 7,261	\$ 7,000	\$ 5,771	82.44%		7202	Books	7,000	\$ 7,000	
\$ 212	\$ 319	\$ 560	\$ 590	105.44%		7203	Periodicals	600	\$ 600	
									\$ -	
\$ 2,570	\$ 2,468	\$ 3,750	\$ 1,726	46.01%		7205	Children Books/Summer Prg	2,750	\$ 2,750	
\$ -		\$ 300				7208	Software	300	\$ 300	
\$ 378		\$ 500				7212	Office Equipment & Furniture	500	\$ 500	
									\$ -	
\$ 13,208	\$ 13,365	\$ 15,501	\$ 11,478	74.04%		Total Capital Outlay		14,619	14,619	-
						Other Uses				
						7900 Other Financing Uses				
						Total Other Uses				
\$ -	\$ -	\$ -	\$ -					-	-	-
19,256	21,813	24,847	18,162	73.10%		Total Expenditures		24,809	24,809	-
224	293	-	7,058			8100 UEFB		-	-	-

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

Maintenance includes mowing as per the current contract

Little Log Church and Museum - Fund 23

				7/1/2014 City of Yachats Budget Fund 23 - Museum Fund 2015-2016						
12-13		13-14		14-15		to 3-31-15				
Actual Data		Current Yr		Current Yr						
Pr. Yr 1	Pr Yr 2	Budget	Actual	%	LINE	REVENUES	PROPOSED	APPROVED	ADOPTED	
\$ 10,340	\$ 11,462	\$ 4,143	\$ 5,416	130.73%	4095	Cash Carry Forward	5,000	\$ 5,000		
\$ 1,705	\$ 1,665	\$ 1,500	\$ 1,010	67.35%	4330	Wedding Services and Rents	1,500	\$ 1,500		
\$ 30	\$ 261	\$ 300	\$ 312	103.88%	4460	Sale of Inventory	300	\$ 300		
\$ 1,541	\$ 1,567	\$ 1,100	\$ 1,076	97.77%	4480	Gifts and Donations	1,100	\$ 1,100		
			\$ 637		4490	Other Local Sources		\$ -		
\$ 1,896	\$ 4,392	\$ 2,417	\$ 2,417	100.00%	4861	OP Transfer From General	1,892	\$ 1,892		
\$ 5,688	\$ 9,431	\$ 7,252	\$ 7,252	100.00%	4866	OP Transfer From Fund 12	5,675	\$ 5,675		
\$ 21,200	\$ 28,778	\$ 16,712	\$ 18,119	108.42%		Total Revenue	15,467	15,467	-	
							Total Revenue	15,467	15,467	-
							Expenditures			
							Materials and Services			
		\$ 250	\$ 104	41.60%	5140	Personnel Allocation (P W)	250	\$ 250		
\$ 512	\$ 559	\$ 801	\$ 574	71.71%	5222	Insurance	793	\$ 793		
\$ 200	\$ 200	\$ 220	\$ 200	90.91%	5220	Marketing (Road Sign)	220	\$ 220		
\$ 294	\$ 735	\$ 700	\$ 509	72.65%	5251	Office Telephone	700	\$ 700		
\$ 1,501	\$ 1,579	\$ 1,600	\$ 895	55.92%	5252	Office Utilities	1,300	\$ 1,300		
\$ 1,068	\$ 347	\$ 1,300	\$ 1,147	88.23%	5330	Maintenance - Land and Structures	1,300	\$ 1,300		
\$ -	\$ 240	\$ 600	\$ 10	1.62%	5340	Operating Materials	1,100	\$ 1,100		
		\$ 1,500	\$ 390	26.00%	5345	Inventory Purchases	1,000	\$ 1,000		
\$ 1,873	\$ 3,265	\$ 4,010	\$ 2,020	50.37%	5421	Parks & Ground Maintenance	3,000	\$ 3,000		
\$ 5,448	\$ 6,925	\$ 10,981	\$ 5,848	53.26%		Total Materials and Services	9,663	9,663	-	
							Capital Expenditures			
		\$ 1,000	\$ 175	17.50%	5650	Equipment and Furnishings	1,000	\$ 1,000		
\$ -	\$ -	\$ 1,000	\$ 175	17.50%		Total Capital Expenditures	1,000	1,000	-	
							Other Expenses			
							Total Other			
							- - -			
							Other Financing Uses			
							Capital Outlay			
\$ 4,291	\$ 16,437	\$ 4,431	\$ 4,431	100.00%	7126	Transfer to Reserve Fund	4,504	\$ 4,504		
		\$ 300			7219	Buildings	300	\$ 300		
\$ 4,291	\$ 16,437	\$ 4,731	\$ 4,431	93.66%		Total Capital Outlay	4,804	4,804	-	
							Other Uses			
							7900 Other Financing Uses			
							Total Other Uses			
							- - -			
\$ 9,739	\$ 23,362	\$ 16,712	\$ 10,454	62.56%		Total Expenditures	15,467	15,467	-	
11,461	5,416	-	7,665		8100	UEFB	-	-	-	

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

				7/1/2014 to 3-31-15					City of Yachats Budget				
12-13		13-14		14-15				Fund 24 - Parks and Commons Fund 2015-2016					
Actual Data				Current Yr		Current Yr							
Pr. Yr 1	Pr Yr 2	Budget	Actual					LINE	REVENUES	PROPOSED	APPROVED	ADOPTED	
\$ 4,875	\$ 22,634	\$ 5,418	\$ 5,418	100.00%	4095	Cash Carry Forward	-	\$ -					
\$ 23,781	\$ 25,722	\$ 22,000	\$ 16,610	75.50%	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					
\$ 74,756	\$ 50,517	\$ 67,018	\$ 67,018	100.00%	4861	OP Transfer from General	119,373	\$ 119,373					
\$ 489		\$ 230	\$ 230		4480	Gifts and Donations		\$ -					
\$ 24,918	\$ 9,656	\$ 22,339	\$ 22,339		4866	OP Transfer from Visitor Amenities	39,791	\$ 39,791					
<u>\$ 146,619</u>	<u>\$ 126,329</u>	<u>\$ 134,805</u>	<u>\$ 129,415</u>	96.00%		Total Revenue	198,964	198,964					
<u>\$ 146,619</u>	<u>\$ 126,329</u>	<u>\$ 134,805</u>	<u>\$ 129,415</u>	96.00%		Total Revenue	198,964	198,964					
	\$ 5,019	\$ 8,700	\$ 6,457			Expenditures							
\$ 1,740	\$ 4,688	\$ 5,861	\$ 4,570	77.98%	5110	Personnel Allocation	5,000	\$ 5,000					
\$ 149	\$ 363	\$ 534	\$ 364	68.25%	5114	City Office Help	4,480	\$ 4,480					
\$ 722	\$ 1,100	\$ 1,573	\$ 1,126	71.57%	5120	Payroll Taxes	2,607	\$ 2,607					
					5130	Payroll Benefits	2,014	\$ 2,014					
								\$ -					
<u>\$ 2,611</u>	<u>\$ 11,171</u>	<u>\$ 16,668</u>	<u>\$ 12,517</u>	75.10%		Total Personnel Services	14,101	14,101					
						Materials and Services							
\$ 1,980	\$ 2,315	\$ 2,400	\$ 1,568	65.33%	5204	Commons Landscaping	2,400	\$ 2,400					
\$ 108	\$ 109	\$ 200	\$ 120	60.00%	5219	Piano Expenses	200	\$ 200					
\$ 3,309	\$ 3,596	\$ 3,606	\$ 3,605	99.97%	5222	Insurance	4,021	\$ 4,021					
\$ 89	\$ 141	\$ 400	\$ 362	90.51%	5240	Office Materials, Supplies	400	\$ 400					
\$ 2,101	\$ 2,742	\$ 2,040	\$ 1,530	75.01%	5251	Office Telephone	2,040	\$ 2,040					
\$ 5,688	\$ 5,927	\$ 4,802	\$ 3,601	74.99%	5252	Office Utilities	4,802	\$ 4,802					
						includes propane for kitchen		\$ -					
\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	100.00%	5260	Professional Services	36,000	\$ 36,000					
\$ 10,653	\$ 16,581	\$ 21,750	\$ 18,083	83.14%	5330	Maintenance - Land & Structures	17,000	\$ 17,000					
\$ 7,160	\$ 6,375	\$ 7,000	\$ 4,836	69.08%	5335	Custodial Support and Services	7,000	\$ 7,000					
<u>\$ 67,088</u>	<u>\$ 73,786</u>	<u>\$ 78,198</u>	<u>\$ 69,705</u>	89.14%		Total Materials and Services	73,863	73,863					
						Other Expenses							
						Total Other		-					
						Other Financing Uses							
\$ 23,817	\$ 35,000	\$ 39,739	\$ 39,739	100.00%	7126	Transfer to Reserve Fund	103,000	\$ 103,000					
23,817	35,000	39,739	39,739			Total Transfers	103,000	103,000					
						Capital Outlay							
\$ -						7209	Building Systems						
\$ 859	\$ 1,319	\$ 200	\$ 179	89.50%	7213	Operating Equipment							
\$ 28,000					7215	Building Improvements- Ext. Doors	8,000	\$ 8,000					
\$ 1,610					7221	Park Improvements							
<u>30,469</u>	<u>1,319</u>	<u>200</u>	<u>179</u>	89.50%		Total Capital Outlay	8,000	8,000					
						Other Uses							
						7900	Other Financing Uses						
						Total Other Uses		-					
<u>123,985</u>	<u>121,276</u>	<u>134,805</u>	<u>122,140</u>	90.61%		Total Expenditures	198,964	198,964					
22,634	5,053	-	7,275		8100	UEFB	0	0					

Storm Drain System - Fund 30

				City of Yachats Budget					
				Fund 30 - Storm Drain System 2015-2016					
Actual Data		7/1/2014 to 3-31-15							
		Current Yr	Current Yr						
12-13	13-14	14-15	7/1/2014 to 3-31-15	%	LINE	REVENUES	PROPOSED	APPROVED	ADOPTED
Pr. Yr 1	Pr Yr 2	Budget	Actual						
\$ -	\$ 1	\$117,363	\$ 117,363	100.00%	4095	Cash Carry Forward	4,075	\$ 4,075	
\$ 15,400	\$ 42,000	\$ 23,878	\$ 23,878	100.00%	4861	Transfer from the General Fund	34,091	\$ 34,091	
	\$110,000				4800	Urban Renewal Contribution			
<u>\$ 15,400</u>	<u>\$152,001</u>	<u>\$141,241</u>	<u>\$ 141,241</u>			Total Revenue	<u>38,166</u>	<u>38,166</u>	<u>-</u>
Expenditures									
Materials and Services									
\$ 10,000	\$ 21,522	\$ 30,000	\$ 11,100	37.00%	5110	Personnel Services allocation of City crew expense	20,000	\$ 20,000	
\$ 5,399	\$ 2,630	\$ 17,166	\$ 6,333	36.89%	5341	System Operations	17,166	\$ 17,166	
					5344	System Maintenance			
	\$ 1,160	\$ 1,000	\$ 179	17.91%	5317	Tools and Small Equipment	1,000	\$ 1,000	
<u>\$ 15,399</u>	<u>\$ 25,312</u>	<u>\$ 48,166</u>	<u>\$ 17,612</u>			Total Materials and Services	<u>38,166</u>	<u>38,166</u>	<u>-</u>
Operating Interfund transfers									
		\$ 89,000	\$ 89,000	100.00%	7129	Transfer to Hwy 101 Project Fund			
<u>-</u>	<u>-</u>	<u>89,000</u>	<u>89,000</u>			Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Capital Outlay									
	\$ 3,074				7222	Storm Drain Improvements			
	\$ 6,252				7227	Storm Drain Construction			
<u>-</u>	<u>9,326</u>					Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
Other Uses									
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>			Total Other Uses	<u>-</u>	<u>-</u>	<u>-</u>
<u>15,399</u>	<u>34,638</u>	<u>137,166</u>	<u>106,612</u>			Total Expenditures	<u>38,166</u>	<u>38,166</u>	<u>-</u>
1	117,363	4,075	34,629		8100	UEFB	-	-	-

Water Fund - Fund 60

Actual Data				7/1/2014 to 3-31-15		City of Yachats Budget Fund 60 - Water Fund 2015-2016				
12-13	13-14	14-15	Current Yr	Current Yr	%	LINE	REVENUES	PROPOSED	APPROVED	ADOPTED
Pr. Yr 1	Pr Yr 2	Budget		Actual						
\$ 43,995	\$ 99,581	\$ 57,960		\$ 57,960	100.00%	4095	Cash Carry Forward	18,861	\$ 18,861	
\$475,008	\$489,987	\$505,000		\$ 371,752	73.61%	4310	Water/Sewer Service	505,000	\$ 530,000	
\$ 3,351	\$ 3,245	\$ 3,000		\$ 1,250	41.66%	4320	Installation Charges	3,000	\$ 3,000	
\$ 300	\$ 300	\$ 300		\$ 300	100.00%	4410	Interest Earned	300	\$ 300	
\$ 24						4490	Other Local Sources			
						4720	Grants			
\$522,678	\$593,114	\$566,260		\$ 431,262	76.16%		Total Revenue	527,161	552,161	-
							Expenditures			
							Personnel Services			
\$ 10,764	\$ 17,068	\$ 25,000		\$ 21,643	86.57%	5111	City Recorder	30,227	\$ 11,000	
\$ 32,678	\$ 26,039	\$ 28,000		\$ 20,999	74.99%	5112	Administration	31,913	\$ 31,913	
\$ 97,960	\$127,029	\$130,000		\$ 84,370	64.90%	5113	Field Help	133,611	\$ 133,611	
\$ 8,698	\$ 9,709	\$ 12,000		\$ 8,606	71.72%	5114	Office Help - position 1	17,920	\$ 14,000	
\$ 13,994	\$ 12,009	\$ 16,000		\$ 11,547	72.17%	5115	Office Help - position 2	17,920	\$ 14,000	
\$ 25,841	\$ 20,236	\$ 25,200		\$ 20,282	80.49%	5120	Payroll Taxes	30,649	\$ 28,443	
\$ 60,559	\$ 61,432	\$ 83,600		\$ 53,224	63.66%	5130	Payroll Benefits	88,025	\$ 88,025	
	\$ (36,744)	\$ (28,000)		\$ (20,672)	73.83%	5140	Personnel Allocated/Capitalized	(40,000)	\$ (40,000)	
\$250,494	\$236,778	\$291,800		\$ 200,000	68.54%		Total Personnel Services	310,266	280,993	-
							Materials and Services			
\$ 683	\$ 1,525	\$ 1,200		\$ 842	70.21%	5210	Dues, Memberships, Fees	1,200	\$ 1,200	
	\$ 420	\$ 300			0.00%	5217	Septic Service	300	\$ 300	
\$ 6,681	\$ 7,043	\$ 7,701		\$ 7,701	100.00%	5222	Insurance	9,704	\$ 9,704	
\$ 3,485	\$ 2,432	\$ 1,600		\$ 1,221	76.33%	5240	Office Materials	1,600	\$ 1,600	
\$ 6,197	\$ 8,996	\$ 7,816		\$ 5,367	68.67%	5251	Office Telephone	7,816	\$ 7,816	
\$ 587	\$ 1,560	\$ 1,700		\$ 1,685	99.09%	5255	Education and Training	1,700	\$ 1,700	
\$ 3,060	\$ 10,575	\$ 11,000		\$ 9,425	85.68%	5260	Professional Services	10,000	\$ 10,000	
\$ 3,995	\$ 4,170	\$ 4,328		\$ 4,328	100.00%	5261	Auditor	4,895	\$ 4,895	
\$ 2,480	\$ 2,354	\$ 2,800		\$ 2,752	98.29%	5270	Travel	2,800	\$ 2,800	
	\$ 751	\$ 10,000			0.00%	5311	Equipment Rental	1,000	\$ 1,000	
\$ 6,265	\$ 3,240	\$ 4,000		\$ 2,435	60.88%	5312	Equipment Operation	4,000	\$ 4,000	
\$ 4,209	\$ 7,302	\$ 3,500		\$ 3,169	90.55%	5313	Equipment Repair	3,500	\$ 3,500	
	\$ 56	\$ 500		\$ 300	60.00%	5330	Maintenance - Land and Structures	500	\$ 500	
\$ 36,973	\$ 45,974	\$ 61,000		\$ 45,767	75.03%	5341	Plant and System Operations	45,000	\$ 45,000	
\$ 18,164	\$ 21,872	\$ 20,000		\$ 12,185	60.93%	5342	Plant Utilities	20,000	\$ 20,000	
\$ 15,233	\$ 32,177	\$ 37,000		\$ 27,875	75.34%	5344	Plant and System Maintenance	37,000	\$ 37,000	
	\$ 3,230	\$ 3,500		\$ 2,090	59.70%	5317	Tools and Small Equipment	3,500	\$ 3,500	
\$108,012	\$153,678	\$177,945		\$ 127,143	71.45%		Total Materials and Services	154,515	154,515	-

Water Fund - Fund 60

Pr. Yr 1	Pr Yr 2	Budget	Actual
\$ -	\$ -	\$ -	\$ -
-	-	-	-
\$ 16,900	\$ 107,597	\$ 56,535	\$ 56,535
16,900	107,597	56,535	56,535
\$ -	-	-	-
\$ 17,293	\$ 17,293	\$ 17,293	\$ 17,293
\$ 22,687	\$ 22,687	\$ 22,687	\$ 22,687
39,980	39,980	39,980	39,980
415,386	538,033	566,260	423,657
107,292	55,081	-	7,605

LINE	Capital Expenditures	PROPOSED	APPROVED	ADOPTED
5650	C/O Office Equipment			
	Total Capital Expenditures	-	-	-
	Other Expenses			
5800	Contingencies		\$ 29,273	
	Total Other	-	29,273	-
	Other Financing Uses			
	Operating Interfund transfers			
100.00%	7126 Transfer to Reserve Fund	22,400	\$ 47,400	
	Total Transfers	22,400	47,400	-
	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	
	Total Other Uses	39,980	39,980	-
74.82%	Total Expenditures	527,161	552,161	-
	8100 UEFB	0	0	-

Professional Services

includes Annual Yachats River Monitoring Costs

Water Bond - 1992 - Fund 66 - GO 1992

				City of Yachats Budget					
				Fund 66 - GO Water Bond Fund Issued 1992 2015-2016					
Actual Data		Current Yr		Current Yr					
7/1/2014 to 3-31-15									
12-13	13-14	14-15							
Pr. Yr 1	Pr Yr 2	Budget	Actual	%	LINE	REVENUES	PROPOSED	APPROVED	ADOPTED
\$ 6,147	\$ 1,235	\$ 2,000	\$ 4,281	214.03%	4095	Cash Carry Forward	8,500	\$ 8,500	
\$ 37,888	\$ 45,973	\$ 43,459	\$ 37,741	86.84%	4110	Property Taxes - Current Year	34,959	\$ 34,959	
\$ 2,655	\$ 2,525	\$ 2,000	\$ 8,880	444.00%	4120	Property Taxes - Prior Year	2,000	\$ 2,000	
\$ 4	\$ 6		\$ 1		4410	Interest Earned			
<hr/>									
\$ 46,694	\$ 49,740	\$ 47,459	\$ 50,903	107.26%		Total Revenue	45,459	45,459	-
<hr/>									
\$ 46,694	\$ 49,740	\$ 47,459	\$ 50,903			Total Revenue	45,459	45,459	-
<hr/>									
\$ 29,915	\$ 29,137	\$ 28,321	\$ 28,321	100.00%	5720	Expenditures Bond Interest Expense	27,464	\$ 27,464	
						Interest Payment December 10			
						Principal Payment December 10			
\$ 15,544	\$ 16,322	\$ 17,138	\$ 17,138	100.00%	7630	Bond Principal	17,995	\$ 17,995	
\$ 45,459	\$ 45,459	\$ 45,459	\$ 45,459	100.00%		Total Other Uses	45,459	45,459	-
<hr/>									
\$ 45,459	\$ 45,459	\$ 45,459	\$ 45,459	100.00%		Total Expenditures	45,459	45,459	-
<hr/>									
1,235	4,281	2,000	5,444		8100	UEFB	-	-	-

Sewer Fund - Fund 70

12-13		13-14		14-15		7/1/2014 to 3-31-15		City of Yachats Budget Fund 70 - Sewer Fund 2015-2016				
Actual Data		Current Yr		Current Yr				LINE	REVENUES	PROPOSED	APPROVED	ADOPTED
Pr. Yr 1	Pr Yr 2	Budget	Actual	Budget	Actual	%						
70,657	3,576	7,931	7,931			100.00%	4095	Cash Carry Forward	12,000	\$	12,000	
484,202	460,085	470,000	353,156			75.14%	4310	Water/Sewer Service	470,000	\$	495,000	
1,803	1,000	600	300			50.00%	4320	Installation Charges	600	\$	600	
							4720	Grants		\$	-	
							4390	Miscellaneous Charges		\$	-	
600	600	600	600			100.00%	4410	Interest Earned	600	\$	600	
113	893		23				4490	Other Local Sources				
							4690	Other State Sources				
65,088							4590	Other Federal Sources				
<u>622,463</u>	<u>466,153</u>	<u>479,131</u>	<u>362,009</u>			75.56%		Total Revenue	<u>483,200</u>		<u>508,200</u>	<u>-</u>
<u>622,463</u>	<u>466,153</u>	<u>479,131</u>	<u>362,009</u>					Total Revenue	483,200		508,200	-
								Expenditures				
								Personnel Services				
10,764	16,884	25,831	21,606			83.64%	5111	City Recorder	29,311	\$	11,000	
34,729	19,614	16,000	10,846			67.79%	5112	Administration	31,913	\$	31,913	
117,705	83,829	100,000	78,829			78.83%	5113	Field Help	71,247	\$	71,247	
8,698	9,724	11,000	8,627			78.43%	5114	Office Help - position 1	17,920	\$	14,000	
13,994	11,958	12,497	8,830			70.66%	5115	Office Help - position 2	17,920	\$	14,000	
24,583	14,402	20,100	17,127			85.21%	5120	Payroll Taxes	18,574	\$	16,443	
59,421	56,912	68,000	51,474			75.70%	5130	Payroll Benefits	75,636	\$	75,636	
	(4,353)	(2,500)	(1,607)			64.28%	5140	Personnel Allocated/Capitalized				
<u>269,894</u>	<u>208,969</u>	<u>250,928</u>	<u>195,733</u>			78.00%		Total Personnel Services	<u>262,522</u>		<u>234,239</u>	<u>-</u>
								Materials and Services				
156	1,052	550	548			99.72%	5210	Dues, Memberships, Fees	550	\$	550	
1,894	1,946	1,900	1,900			100.00%	5211	DEQ Fee	1,900	\$	1,900	
8,166	9,506	10,775	10,775			100.00%	5222	Insurance	12,771	\$	12,771	
2,337	2,309	1,600	981			61.33%	5240	Office Materials, Supplies	1,600	\$	1,600	
4,636	6,521	5,800	3,993			68.85%	5251	Office Telephone	5,800	\$	5,800	
737	690	2,000	1,610			80.49%	5255	Education and Training	2,000	\$	2,000	
							5260	Professional Services		\$	-	
3,995	4,170	4,328	4,328			100.00%	5261	Auditor	4,895	\$	4,895	
2,294	1,573	4,050	3,035			74.94%	5270	Travel	4,050	\$	4,050	
-	6,452	9,200				0.00%	5311	Equipment Rental	1,000	\$	1,000	
4,899	3,614	2,000	471			23.54%	5312	Equipment Operation	2,000	\$	2,000	
6,364	43,974	6,000	4,304			71.73%	5313	Equipment Repair	6,000	\$	6,000	
-	2,270	2,500	1,616			64.64%	5330	Maintenance - Land and Structures	2,500	\$	2,500	
50,206	40,759	45,000	32,374			71.94%	5341	Plant and System Operations	45,000	\$	45,000	
20,674	27,870	24,000	18,133			75.55%	5342	Plant Utilities	20,000	\$	20,000	
26,955	19,979	57,000	60,877			106.80%	5344	Plant & System Maintenance	48,520	\$	48,520	
	4,742	1,500	1,305			87.02%	5317	Small Tools & Equipment	1,500	\$	1,500	
<u>133,313</u>	<u>177,426</u>	<u>178,203</u>	<u>146,251</u>			82.07%		Total Materials and Services	<u>160,086</u>		<u>160,086</u>	<u>-</u>

Sewer Debt Service for 2006-2008 Project - Fund 76

				City of Yachats Budget								
12-13		13-14		14-15		7/1/2014 to 3-31-15		Fund 76 - Sewer Debt Service for 2006-2008 Project 2015-2016				
Actual Data		Current Yr		Current Yr		%		LINE	REVENUES	PROPOSED	APPROVED	ADOPTED
Pr. Yr 1	Pr Yr 2	Budget	Actual									
\$ 708,182	\$ 575,817	\$ 529,397	\$ 529,398			100.00%		4095	Cash Carry Forward	514,434	\$ 514,434	
											\$ -	
											\$ -	
		\$ 830	\$ 830					4869	Transfer from Debt Service Reserve		\$ -	
\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000			100.00%		4800	Urban Renewal Contribution	108,000	\$ 95,000	
\$ -	\$ 20,000	\$ 20,000	\$ 20,000			100.00%		4873	Transfer from Sewer SDCs	20,000	\$ 20,000	
\$ 250,000	\$ 262,000	\$ 319,000	\$ 319,000			100.00%		4875	Transfer From Capital Reserve	305,000	\$ 305,000	
\$ -	\$ 75,000	\$ 50,000	\$ 50,000			100.00%		4863	Transfer from Sewer Fund	60,592	\$ 60,592	
\$ 22,111		\$ 10,800	\$ 10,800			100.00%		4861	Transfer from General Fund	10,000	\$ 10,000	
<u>1,075,293</u>	<u>1,027,817</u>	<u>1,025,027</u>	<u>1,025,028</u>			100.00%			Total Revenue	<u>1,018,026</u>	<u>1,005,026</u>	-
1,075,293	1,027,817	1,025,027	1,025,028			100.00%			Total Revenue	1,018,026	1,005,026	-
Expenditures												
Other Expenses												
\$ 186,989	\$ 178,161	\$ 182,327	\$ 182,327			100.00%		5728	DEQ Loan Interest	172,222	\$ 172,222	
\$ 22,097	\$ 21,665	\$ 21,231	\$ 21,231			100.00%		5730	Business Oregon (OECDD) Interest	20,731	\$ 20,731	
<u>209,086</u>	<u>199,826</u>	<u>203,558</u>	<u>203,558</u>						Total Other	<u>192,953</u>	<u>192,953</u>	-
Other Financing Uses												
Other Uses												
\$ 278,053	\$ 286,176	\$ 294,534	\$ 294,534			100.00%		7635	DEQ Loan Principal	303,138	\$ 303,138	
\$ 12,336	\$ 12,417	\$ 12,502	\$ 12,502			100.00%		7640	Business Oregon (OECDD) Principal	12,602	\$ 12,602	
<u>290,389</u>	<u>298,593</u>	<u>307,036</u>	<u>307,036</u>						Total Other Uses	<u>315,740</u>	<u>315,740</u>	-
<u>499,475</u>	<u>498,419</u>	<u>510,594</u>	<u>510,594</u>						Total Expenditures	<u>508,693</u>	<u>508,693</u>	-
575,818	529,398	514,433	514,434					8100	UEFB	509,333	496,333	-

				City of Yachats Budget						
				Fund 80 - USFS Contract 2015-2016						
Actual Data		Current Yr		Current Yr						
12-13	13-14	14-15	7/1/2014 to 3-31-15			%	REVENUES	PROPOSED	APPROVED	ADOPTED
Pr. Yr 1	Pr Yr 2	Budget	Actual	%	%					
		16,800	18,665	111.10%	4095	Cash Carry Forward	33,900	\$ 33,900		
	72,938	75,625	56,767	75.06%	4590	USFS	77,750	\$ 77,750		
-	72,938	92,425	75,432			Total Revenue	111,650	111,650	-	
-	72,938	92,425	75,432			Total Revenue	111,650	111,650	-	
						Expenditures Personnel Services				
	36,018	38,936	24,995	64.19%		5113 Field Help	38,935	\$ 38,935		
	3,282	5,540	1,952	35.23%		5120 Payroll Taxes	5,538	\$ 5,538		
	4,370	9,052	1,996	22.05%		5130 Payroll Benefits	5,396	\$ 5,396		
-	43,669	53,528	28,943			Total Personnel Services	49,869	49,869	-	
						Materials and Services				
	6,250	7,500	855	11.40%		5310 Yard Debris Dumpster	7,500	\$ 7,500		
	4,354	4,700	2,436	51.82%		5312 Equipment Operation	4,700	\$ 4,700		
		26,697		0.00%		5320 Misc. Community Benefit Programs	49,581	\$ 49,581		
-	10,604	38,897	3,291	8.46%		Total Materials and Services	61,781	61,781	-	
-	54,273	92,425	32,234			Total Expenditures	111,650	\$ 111,650	-	
-	18,665	-	43,199			8100 UEFB	0	0	-	