

CITY OF YACHATS
RESOLUTION NO. 2016-02-01
Supplemental Budget 2015-2016 Fiscal Year Budget

WHEREAS, the City Council held a Public Hearing on February 11, 2016 to discuss the proposed Supplemental Budget for the 2015-2016 Fiscal Year; and

WHEREAS, the following changes were proposed to be made to the 2015-2016 Fiscal Year Budget:

General Fund – Fund 10

Revenue:

- Cash Carried Forward was changed to reflect the actual amount that was available as a resource at the beginning of the fiscal year.
- Misc. Local Sources was increased to reflect the actual amount that had been received through the first half of the year.

Expenditures:

- The Code Enforcement line was increased to include the expenses related to the expenses for the Municipal Court Judge and the City Attorney related to a Municipal Court Case. In the original budget, the only expense in that line had been the contract amount for the Code Enforcement Officer.
- The line for Council and Commission Education was increased to cover the actual expenses for the year.
- The line item for insurance was increased to cover the cost for the premium for the old bank building which was not known at the time of the original budget since the City had not yet purchased the building.
- The Office Utilities line was increased due to the purchase of the old bank building.
- Money was added to the Professional Services Line for the City Administrator Search Firm Contract.
- Money was added to the Operating Equipment line to cover the cost of new computers in the Civic Meeting Room.
- The transfer to the Street Fund was reduced.
- The transfer to the Parks & Commons Fund was reduced by \$5,855 due to the Cash Carried Forward available in the Parks & Commons Fund.
- The Contingency Line was increased.
- The transfer to the Storm Drain Fund was increased to cover the cost for the slide repair.

Visitors Amenities Fund – Fund 12

Revenue:

- Cash Carried Forward changed to reflect the actual amount that was available as a resource at the beginning of the fiscal year.
- The amount of the transfer from the General Fund to the Visitors Amenities fund was changed in the General Fund when the expected amount of Occupancy Tax was increased at budget time, but the change was not made in the Visitors Amenities Fund at the same time.

Capital Reserve Fund – Fund 15

Revenue:

- Cash Carried Forward changed to reflect the actual amount that was available as a resource at the beginning of the fiscal year.
- LID Assessments was increased to reflect the lump sum payment by the Bank of the West for 12 lots in the East Hillside Local Improvement District.
- Interest Received line was increased due to the Local Improvement District payment from the Bank of the West.
- The amount of the transfer from the Water Fund was increased in the Water Fund when the revenue from sales was increased during the budget process but it was not increased in the Capital Reserve Fund at the same time. The line item in this fund has now been increased to match the amount actually transferred in from the Water Fund.
- The amount of the transfer from the Sewer Fund was increased in the Sewer Fund when the revenue from sales was increased during the budget process but it was not increased in the Capital Reserve Fund at the same time. The line item in this fund has now been increased to match the amount actually transferred in from the Sewer Fund.
- Money in the Hwy 101 Fund for the sewer line that will not be completed is being returned to the Reserve Fund.

- With the end of the contract with the USFS for daily operations at the wastewater treatment plants at Angell Job Corps and Cape Perpetua funds that had been set aside for general community benefit programs were transferred to the Capital Reserve fund as a payment toward the loan for purchase of the old bank building.
- The amount of the transfer from the Parks and Commons Fund was increased to cover the cost of the fire rated doors which will cost more than anticipated at budget time.

Expenditures:

- The City Hall Reserve line item was increased to include the amount interest from the Bank of the West, which was then used as part of the purchase price for the old bank building.
- Remodeling the old bank building for new uses will be from this line as well.
- The new utility billing software will not cost the full amount budgeted originally and the decision was made to not replace the other modules at this time.
- Changes have been made in the lines for projects in the Parks and Commons for the bathroom remodel, Commons roof, fire-rated doors and several small projects.
- The system-wide SCADA update has been added to the water system projects.
- Pumps have been added to the sewer system improvements.

Hwy 101 Improvements – Fund 20

Revenue:

- Cash Carried Forward changed to reflect the actual amount that was available as a resource at the beginning of the fiscal year.
- Funds were transferred from the Capital Reserve Fund to cover the increased cost for the waterline project.

Expenditures:

- The sewer line will not be completed so the line was deleted.
- The money that had been transferred from the Capital Reserve Fund for the sewer line in the 2014-2015 budget less the money spent is being transferred back to the Capital Reserve Fund.
- The line for the water line has been increased to cover the engineering contract and the construction contract for that project.

Street Fund – Fund 21

Revenue:

- The transfer from the General Fund was reduced because expenses were also reduced.

Expenditures:

- The line item for Administration was reduced to \$0. This amount was transferred back to the General Fund to provide funds for the City Administrator search.
- The line item for Street Improvements was reduced because the final costs for the projects completed this year were less than budgeted.

Parks & Commons Fund – Fund 24

Revenue:

- Cash Carried Forward changed to reflect the actual amount that was available as a resource at the beginning of the fiscal year.
- The Transfer from the General Fund was reduced by the amount of the Cash Carried Forward.

Expenditures:

- The amount of the Building Improvements was moved to the line for transfer to the Reserve Fund to cover the cost for the fire rated doors and installation.

Storm Drain Fund – Fund

Revenue:

- Cash Carried Forward changed to reflect the actual amount that was available as a resource at the beginning of the fiscal year.
- The transfer from the General Fund was increased to help cover the cost of the slide repairs

Expenditures:

- The Storm Drain Construction Line was added to cover the cost of the slide repairs.

Water Fund – Fund 60

Revenue:

- Cash Carried Forward changed to reflect the actual amount that was available as a resource at the beginning of the fiscal year.

Expenditures:

- The line item for Administration was reduced and added to Professional Services to help cover the cost for the search for a City Administrator.
- The contingency line was also increased by the increased amount in the Cash Carried Forward.
- Money was added to the Office Equipment line to cover the cost of new computers in the Civic Meeting Room.

Water Construction Fund

This fund was reactivated to be used for construction of the water tank south of the Yachats River and lines were added for the loan/grant from the State of Oregon and the expenses for the remainder of the year. Most of the actual budget will be carried forward to the 2016-2017 fiscal year.

Sewer Fund – Fund 70

Revenue:

- Cash Carried Forward changed to reflect the actual amount that was available as a resource at the beginning of the fiscal year.

Expenditures:

- The line item for Administration was reduced and added to Professional Services to help cover the cost for the search for a City Administrator.
- The contingency line was also increased by the increased amount in the Cash Carried Forward.
- Money was added to the Office Equipment line to cover the cost of new computers in the Civic Meeting Room.

USFS Contract – Fund 80

The contract with the USFS for daily operations at the wastewater treatment plants at Angell Job Corps and Cape Perpetua ended in November 2015. While the City still has a small contract to assist the Forest Service in case of emergencies for the next 12 months, the contract amount cannot exceed \$5,000. So, adjustments were made to most lines in the fund and money from that fund, including funds that had been set aside for general community benefit programs were transferred to the Capital Reserve Fund as a payment toward the loan for purchase of the old bank building.

NOW THEREFORE, the City of Yachats resolves the appropriations in the 2015-2016 Budget shall be amended as attached in “Exhibit A” following.

PASSED AND ADOPTED this 11th day of February, 2016. **THIS RESOLUTION IS EFFECTIVE UPON ADOPTION.**

Attest:

Ronald L. Brean, Mayor

Nancy Batchelder, City Recorder

General Fund - Fund 10

City of Yachats Budget Fund 10 - General Fund - 2015-2016						
LINE	REVENUES	PROPOSED	APPROVED	ADOPTED	Supplemental Budget	Change
4095	Cash Carry Forward	\$ 110,043	\$ 110,043	\$ 110,043	\$ 138,948	\$ 28,905
4110	Property Taxes - Current	\$ 37,000	\$ 37,000	37,000		
4120	Property Taxes - Prior	\$ 5,000	\$ 5,000	5,000		
				-		
4210	Business Licenses	\$ 11,000	\$ 11,000	11,000		
4211	Transient Rental Licenses	\$ 13,700	\$ 13,700	13,700		
				-		
4221	Cable Franchise Tax	\$ 11,000	\$ 11,000	11,000		
4222	Telephone Franchise Tax	\$ 4,500	\$ 4,500	4,500		
4223	Disposal Franchise Tax	\$ 7,700	\$ 7,700	7,700		
4224	Electric Franchise Tax	\$ 35,700	\$ 35,700	35,700		
4230	Permits and Filing Fees	\$ 2,000	\$ 2,000	2,000		
4235	Fines/Liens			-		
4240	Transient Room Tax	\$ 563,000	\$ 598,000	598,000		
4390	Miscellaneous Charges			-		
4410	Interest Earned			-		
4490	Other Local Sources	\$ 2,436	\$ 2,436	2,436	\$ 3,375	\$ 939
4495	Other Invoice Misc. Services			-		
4610	Cigarette Tax	\$ 842	\$ 842	842		
4620	Liquor Tax	\$ 11,599	\$ 11,599	11,599		
4630	State Revenue Sharing	\$ 13,000	\$ 13,000	13,000		
4590	Other Federal Sources			-		
4690	Other State Sources	\$ 4,000	\$ 4,000	4,000		
4790	Other Local Governments			-		
4852	Earnings From Temp Investments	\$ 12,000	\$ 12,000	12,000		
4810	Urban Renewal Reimbursement	\$ 2,850	\$ 10,000	10,000		
	Total Revenue	\$ 847,371	\$ 889,521	\$ 889,521	\$ 919,365	\$ 29,844
	Total Revenue	\$ 847,371	\$ 889,521	\$ 889,521		
	EXPENDITURES					
	PERSONNEL SERVICES					
5111	City Recorder	\$ 32,059	\$ 69,596	69,596		
5112	Administration					
5114	Office Help - position 1	\$ 8,960	\$ 16,801	16,801		
5115	Office Help - position 2	\$ 4,480	\$ 12,321	12,321		
5120	Payroll Taxes	\$ 4,558	\$ 8,895	8,895		
5130	Payroll Benefits	\$ 16,346	\$ 16,346	16,346		
5140	Personnel Allocations & Capitalized	\$ (1,000)	\$ (1,000)	(1,000)		
	Total Personnel Services	\$ 65,403	\$ 122,959	\$ 122,959	\$ 122,959	

General Fund - Fund 10

MATERIALS AND SERVICES					
5209 Emergency Prep and Public Safety	\$ 7,500	\$ 7,500	7,500		
5210 Dues, Memberships, Fees	\$ 4,405	\$ 4,405	4,405		
5212 Ordinance Enforcement	\$ 34,500	\$ 40,000	40,000	\$ 43,475	\$ 3,475
5213 Council & Commission Education	\$ 100	\$ 100	100	\$ 600	\$ 500
			-		
5216 Reference Materials	\$ 150	\$ 150	150		
			-		
5222 Insurance	\$ 5,466	\$ 5,466	5,466	\$ 6,815	\$ 1,349
5240 Office Materials, Supplies	\$ 1,500	\$ 1,500	1,500		
5251 Office Telephone	\$ 1,900	\$ 1,900	1,900		
5252 Office Utilities	\$ 1,500	\$ 1,500	1,500	\$ 3,000	\$ 1,500
5255 Education and Training	\$ 3,350	\$ 3,350	3,350		
5260 Professional Services			-	\$ 12,000	\$ 12,000
5261 Auditor	\$ 4,195	\$ 4,195	4,195		
5262 Health and Wellness Program	\$ 120	\$ 120	120		
5263 Attorney	\$ 11,500	\$ 11,500	11,500		
5264 Planner	\$ 36,015	\$ 36,015	36,015		
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	\$ 11,000	\$ 11,000	11,000		
5422 Legal Notices	\$ 900	\$ 900	900		
5439 Miscellaneous Public Services	\$ 34,500	\$ 36,000	36,975		
5440 Other Office Expense	\$ 6,000	\$ 6,000	6,000		
5445 Rent Allocation - City Offices	\$ 17,800	\$ 17,800	17,800		
5470 Equipment Repair & Maintenance	\$ 4,200	\$ 4,200	4,200		
5490 Other Materials & Services	\$ 2,000	\$ 2,000	2,000		
Total Materials and Services	\$ 195,201	\$ 202,201	\$ 203,176	\$ 222,000	
CAPITAL EXPENDITURES					
5650 Office Equipment and Furnishing				\$ 2,340	\$ 2,340
Total Capital Expenditures	\$ -	\$ -	\$ -	\$ 2,340	
OTHER EXPENSES					
5800 Contingencies	\$ 128,282	\$ 80,876	79,901	\$ 90,499	\$ 10,598
Total Other	\$ 128,282	\$ 80,876	\$ 79,901	\$ 113,599	
OPERATING INTERFUND TRANSFERS					
7121 Operations Transfer to Streets	\$ 99,582	\$ 99,582	99,582	\$ 60,042	\$ (39,540)
7122 Operations Transfer to Library	\$ 16,922	\$ 16,922	16,922		
7123 Operations Transfer to Museum	\$ 1,892	\$ 1,892	1,892		
7124 Operations Transfer to Commons	\$ 119,373	\$ 119,373	119,373	\$ 113,551	\$ (5,822)
7125 Transfer to Visitor Amenities Fund	\$ 165,900	\$ 190,900	190,900		
7126 Transfer to Reserve Fund	\$ 10,725	\$ 10,725	10,725		
7172 Transfer to Sewer Debt Service fund	\$ 10,000	\$ 10,000	10,000		
7174 Transfer to Storm Drain Fund	\$ 34,091	\$ 34,091	34,091	\$ 77,535	\$ 43,444
Total Transfers	\$ 458,485	\$ 483,485	\$ 483,485	\$ 481,567	
7209 Bldg Systems					
7213 Operating Equipment					
Total Capital Outlay	\$ -	\$ -	\$ -		
Total Expenditures	\$ 847,371	\$ 889,521	\$ 889,521	\$ 919,365	\$ 29,844
8100 UEFB	\$ 0	\$ 0	\$ 0		

Visitor Amenities Fund - Fund 12

City of Yachats Budget Fund 12 - Visitor Amenities Fund 2015-2016						
LINE	REVENUES	PROPOSED	APPROVED	ADOPTED	Supplemental Budget	Change
4095	Cash Carry Forward	367,522	367,522	367,522	\$ 366,744	\$ (778)
4410	Interest Earned	887	887	887		
4861	Transfer from General Fund	165,900	165,900	165,900	\$ 190,900	\$ 25,000
4460	Marketing Programs/Inventory					
Total Revenue		534,309	534,309	534,309	\$ 558,531	\$ 24,222
Total Revenue		534,309	534,309	534,309		
EXPENDITURES						
5110	Personnel Allocation	800	800	800		
5202	Visitor Center	65,000	65,000	65,000		
5263	Fireworks	1,750	1,750	1,750		
5260	Professional Services			-		
5220	GoYachats Website and Marketing	17,600	17,600	17,600		
5223	Beautification			-		
5224	Trails	10,000	10,000	10,000		
5225	Marketing Director's expenses			-		
5490	Other Materials & Services	7,800	7,800	7,800		
5214	Marketing Grant - Events	2,000	2,000	2,000		
Total Materials & Services		104,950	104,950	104,950	\$ 104,950	
OTHER USES						
7904	Visitor Amenities South Gateway and Parking Lot	214,000	214,000	214,000		
Total Capital Outlay		214,000	214,000	214,000	\$ 214,000	
7122	Operations Transfer to Library	2,986	2,986	2,986		
7123	Operations Transfer to Museum	5,675	5,675	5,675		
7124	Operations Transfer to Commons	39,791	39,791	39,791		
Total Transfers		48,453	48,453	48,453	\$ 48,453	
Total Expenditures		367,403	367,403	367,403	\$ 367,403	
8000	Reserved for Future Expenditures	166,906	166,906	166,906	\$ 191,128	\$ 24,222
8100	UEFB	0	0	0		

Capital Reserve Fund - Fund 15

City of Yachats Budget Fund 15 - Reserve Fund 2015-2016						
LINE	REVENUES	PROPOSED	APPROVED	ADOPTED	Supplemental Budget	Change
4095	Cash Carry Forward	1,463,593	\$ 1,463,593	1,463,593	\$ 1,628,935	\$ 165,342
4410	Interest Earned	2,412	\$ 2,412	2,412	\$ 62,961	\$ 60,549
4861	Transfer from General Fund	10,725	\$ 10,725	10,725		
4245	Food and Beverage Tax Revenue	284,000	\$ 284,000	284,000		
4862	Transfer From Water	22,400	\$ 22,400	22,400	\$ 47,400	\$ 25,000
4863	Transfer From Sewer	-		-	\$ 25,000	\$ 25,000
4864	Transfer from Streets	3,867	\$ 3,867	3,867		
4871	Transfer from Parks & Commons	103,000	\$ 103,000	103,000	\$ 111,000	\$ 8,000
4874	Transfer from Library Fund	3,469	\$ 3,469	3,469		
4876	Transfer from Little Log Church & Museum	4,504	\$ 4,504	4,504		
4869	Transfer from Hwy 101 Project - Fund 20				\$ 65,560	\$ 65,560
4690	Other State Sources (grants)			-		
4873	Transfer from S D C Fund			-		
4872	Bank Purchase Loan Payment Received				\$ 56,711	\$ 56,711
4430	LID Assessments	14,584	\$ 14,584	14,584	\$ 117,278	\$ 102,694
4720	Anticipated Grants	10,000	\$ 10,000	10,000		
4810	Urban Renewal Contribution	100,000	\$ 100,000	100,000		
	Total Revenue	2,022,554	2,022,554	2,022,554	\$ 2,531,410	\$ 508,856
	Total Revenue	2,022,554	2,022,554	2,022,554		
	EXPENDITURES					
	CAPITAL EXPENDITURES					
5641	City Hall Reserve	84,000	\$ 84,000	84,000	\$ 146,306	\$ 62,306
5642	Water Equipment	-		-		
5643	Sewer Equipment	-		-		
5644	Street Equipment	-		-		
	Total Capital Expenditures	84,000	84,000	84,000	\$ 146,306	
	OTHER USES					
7121	Transfer to Street Fund	-		-		
7129	Transfer to HWY 101 Project	-		-	\$ 45,089	\$ 45,089
7172	Transfer to Sewer Debt Service - Fund 76	305,000	\$ 305,000	305,000		
7902	Parks and Commons Reserve	105,000	\$ 105,000	105,000	\$ 104,506	\$ (494)
7907	Library Reserve	-		-		
7909	Little Log Church & Museum Reserve	20,000	\$ 20,000	20,000		
7920	Water System	923,800	\$ 923,800	923,800	\$ 653,802	\$ (269,998)
7921	Sewer System	100,000	\$ 100,000	100,000	\$ 120,000	\$ 20,000
7922	Street System	-		-		
	Total Other Uses	1,453,800	1,453,800	1,453,800	\$ 1,248,397	
	Total Expenditures	1,537,800	1,537,800	1,537,800	\$ 1,394,703	
8000	Reserved for Future Expenditures	484,754	\$ 484,754	484,754	\$ 1,136,707	
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
Looping & SCADA Updates	\$ 164,000
Update C & C Part of Water Master Plan	\$ 18,000
Surfside Water Line	\$ 56,800
Reeves Circle Water Line	\$ 50,000
	<u>\$ 923,800</u>

Sewer System

Generator Building - Parkside Pump St	\$ 25,000
Major Equipment or repair	\$ 50,000
Decant Center	\$ 25,000
	<u>\$ 100,000</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
--------	-----------

Break-down for Reserved for Future Expenditures AS CHANGED

City Hall Equipment	\$ 5,026
Water Equipment	\$ 126,514
Sewer Equipment	\$ 3,951
Street Equipment	\$ 17,760
F & B Tax held in reserve	\$ 44,792
Parks & Commons Reserve	\$ 24,407
Library Building & Equipment Reserve	\$ 16,873
Little Log Church & Museum Reserve	\$ 10,198
Water System Improvements	\$ 497,878
Sewer System Improvement	\$ 389,308
Street System Improvements	\$ -
	<u>\$ 1,136,707</u>

Projects & Equipment

General Fund

New accounting & billing software	\$ 7,300
Remodel old bank building	\$ 57,700
Information Services Development	\$ 24,000
Purchase of old bank building	\$ 57,306
	<u>\$ 146,306</u>

Water System

South Reservoir	\$ 52,000
Loan for Bank Purchase	\$ 196,437
Looping	\$ 164,000
Update C & C Part of Water Master Plan	\$ 18,000
Surfside Water Line	\$ 56,800
Reeves Circle Water Line	\$ 50,000
SCADA Updates	\$ 116,565
	<u>\$ 653,802</u>

Sewer System

Generator Building - Parkside Pump St	\$ 25,000
Major Equipment or repair	\$ 50,000
Decant Center	\$ 25,000
Pumps	\$ 20,000
	<u>\$ 120,000</u>

Parks & Commons

Bathroom Remodel	\$ 14,556
General Park Plan Project - Entry Portal	\$ 22,500
Fireproof Doors	\$ 26,000
Labyrinth	\$ 8,000
Commons Roof	\$ 23,450
Misc projects (playground/skate park/lighting)	\$ 10,000
	<u>\$ 104,506</u>

Little Log Church & Museum

Siding	\$ 20,000
--------	-----------

Hwy 101 Improvement - Fund 20

City of Yachats Budget Fund 20 - Hwy 101 2015-2016						
LINE	REVENUES	PROPOSED	APPROVED	ADOPTED	Supplemental Budget	Change
4095	Cash Carry Forward	717,309	717,309	717,309	\$ 727,135	\$ 9,826
4810	Urban Renewal Contribution					
4490	ODOT Grant	520,000	520,000	520,000		
4875	Transfer from Fund 15 - Cap Ex Fund	45,089			\$ 45,089	\$ 45,089
4864	Transfer from Fund 21-Streets	-				
4877	Transfer from Fund 30-Storm Drain					
	Total Revenue	1,282,398	1,237,309	1,237,309	\$ 1,292,224	
Capital Outlay						
7126	Transfer to Reserve Fund				\$ 65,560	\$ 65,560
7223	Hwy 101 Streets/Sidewalks	615,309	615,309	615,309		
7227	Storm Drain - Hwy 101 Project	170,000	170,000	170,000		
7241	Sewer Line Improvements - Hwy 101	64,500	64,500	64,500	\$ -	\$ (64,500)
7242	Waterline Construction - Hwy 101	122,000	122,000	122,000	\$ 167,089	\$ 45,089
7298	Total Capital Outlay	971,809	971,809	971,809	\$ 1,017,958	
Other Uses						
	Total Expenditures	971,809	971,809	971,809	\$ 1,017,958	
8000	Reserved for Future Expenditures	265,500	265,500	265,500	\$ 274,266	
8100	UEFB	45,089	-	-		

Street Fund - Fund 21

City of Yachats Budget Fund 21 - Street Fund 2015-2016						
LINE	REVENUES	PROPOSED	APPROVED	ADOPTED	Supplemental Budget	Change
4095	Cash Carry Forward	41,067	41,067	41,067		
4490	Other Local Sources	-				
4810	Urban Renewal Contribution					
4650	State Highway Allocation	41,515	41,515	41,515		
4690	Other State Sources					
4875	Transfer from Fund 15 - Cap Ex Fund	-				
4861	OP Transfer from General	99,582	99,582	99,582	\$ 60,042	\$ (39,540)
	Total Revenue	182,164	182,164	182,164	\$ 142,624	
	Total Revenue	182,164	182,164	182,164		
	Expenditures					
	Personnel Services					
5112	Administration	15,957	15,957	15,957	\$ -	\$ (15,957)
5113	Field Help	22,803	22,803	22,803		
5120	Payroll Taxes	14,132	14,132	14,132		
5130	Payroll Benefits	23,940	23,940	23,940		
5140	Personnel Allocations & Capitalized	(40,000)	(40,000)	(40,000)		
	Total Personnel Services	36,831	36,831	36,831	\$ 20,874	
	Materials and Services					
5222	Insurance	1,616	1,616	1,616		
5311	Equipment Rental	200	200	200		
5312	Equipment Operation	3,000	3,000	3,000		
5313	Equipment Repair	1,500	1,500	1,500		
5315	System Operations	2,000	2,000	2,000		
5316	System Maintenance	30,000	30,000	30,000		
5317	Tools and Small Equipment	350	350	350		
	Total Materials and Services	38,666	38,666	38,666	\$ 38,666	
	Other Expenses					
	Total Other	-	-	-		
	Other Financing Uses					
7126	Transfer to Reserve Fund	3,867	3,867	3,867		
7129	Transfer to HWY 101 Project Fund					
	Total Transfers	3,867	3,867	3,867	\$ 3,867	
	Capital Outlay					
7223	Hwy 101 Downtown Project-New Fund Opened					
7222	Street Improvements and Devices	102,800	102,800	102,800	\$ 79,217	\$ (23,583)
7298	Total Capital Outlay	102,800	102,800	102,800	\$ 142,624	
	Other Uses					
7900	Other Financing Uses					
7998	Total Other Uses	-	-	-		
8000	Total Expenditures	182,164	182,164	182,164	\$ 142,624	
8100	UEFB	0	0	0		

Storm Drain System - Fund 30

City of Yachats Budget Fund 30 - Storm Drain System 2015-2016						
LINE	REVENUES	PROPOSED	APPROVED	ADOPTED	Supplemental Budget	Change
4095	Cash Carry Forward	4,075	4,075	4,075	\$ 29,731	\$ 25,656
4861	Transfer from the General Fund	34,091	34,091	34,091	\$ 77,535	\$ 43,444
4800	Urban Renewal Contribution					
	Total Revenue	38,166	38,166	38,166	\$ 107,266	\$ 69,100
	Expenditures					
	Materials and Services					
5110	Personnel Services allocation of City crew expense	20,000	20,000	20,000		
5341	System Operations	17,166	17,166	17,166		
5344	System Maintenance					
5317	Tools and Small Equipment	1,000	1,000	1,000		
	Total Materials and Services	38,166	38,166	38,166	\$ 38,166	
	Operating Interfund transfers					
7129	Transfer to Hwy 101 Project Fund					
	Total Transfers	-	-	-		
	Capital Outlay					
7222	Storm Drain Improvements				\$ 69,100	\$ 69,100
7227	Storm Drain Construction					
	Total Capital Outlay	-	-	-	\$ 69,100	
	Other Uses					
	Total Other Uses	-	-	-		
	Total Expenditures	38,166	38,166	38,166	\$ 107,266	\$ 45,146
8100	UEFB	-	-	-		

Storm Drain Improvements include work to repair slide Damage

Water Fund - Fund 60

City of Yachats Budget Fund 60 - Water Fund 2015-2016						
LINE	REVENUES	PROPOSED	APPROVED	ADOPTED	Supplemental Budget	Change
4095	Cash Carry Forward	18,861	18,861	18,861	\$ 28,395	\$ 9,534
4310	Water/Sewer Service	505,000	530,000	530,000		
4320	Installation Charges	3,000	3,000	3,000		
4410	Interest Earned	300	300	300		
4490	Other Local Sources					
4720	Grants					
Total Revenue		527,161	552,161	552,161	\$ 561,695	\$ 9,534
Expenditures						
Personnel Services						
5111	City Recorder	30,227	11,000	11,000		
5112	Administration	31,913	31,913	31,913	\$ 22,913	\$ (9,000)
5113	Field Help	133,611	133,611	133,611		
5114	Office Help - position 1	17,920	14,000	14,000		
5115	Office Help - position 2	17,920	14,000	14,000		
5120	Payroll Taxes	30,649	28,443	28,443		
5130	Payroll Benefits	88,025	88,025	88,025		
5140	Personnel Allocations & Capitalized	(40,000)	(40,000)	(40,000)		
Total Personnel Services		310,266	280,992	280,992	\$ 271,992	
Materials and Services						
5210	Dues, Memberships, Fees	1,200	1,200	1,200		
5217	Septic Service	300	300	300		
5222	Insurance	9,704	9,704	9,704		
5240	Office Materials	1,600	1,600	1,600		
5251	Office Telephone	7,816	7,816	7,816		
5255	Education and Training	1,700	1,700	1,700		
5260	Professional Services	10,000	10,000	10,000	\$ 19,000	\$ 9,000
5261	Auditor	4,895	4,895	4,895		
5270	Travel	2,800	2,800	2,800		
5311	Equipment Rental	1,000	1,000	1,000		
5312	Equipment Operation	4,000	4,000	4,000		
5313	Equipment Repair	3,500	3,500	3,500		
5330	Maintenance - Land and Structures	500	500	500		
5341	Plant and System Operations	45,000	45,000	45,000		
5342	Plant Utilities	20,000	20,000	20,000		
5344	Plant and System Maintenance	37,000	37,000	37,000		
5317	Tools and Small Equipment	3,500	3,500	3,500		
Total Materials and Services		154,515	154,515	154,515	\$ 163,515	
Capital Expenditures						
5650	C/O Office Equipment				\$ 2,340	\$ 2,340
Total Capital Expenditures		-	-	-	\$ 2,340	
Other Expenses						
5800	Contingencies		29,273	29,273	\$ 36,468	\$ 7,195
Total Other		-	29,273	29,273	\$ 36,468	
Other Financing Uses						
Operating Interfund transfers						
7126	Transfer to Reserve Fund	22,400	47,400	47,400		
Total Transfers		22,400	47,400	47,400	\$ 47,400	
Capital Outlay						
7220	Shop/Building Major Maintenance					
Total Capital Outlay		-	-	-		
Other Uses						
7905	Revenue Bonds	17,293	17,293	17,293		
7906	Revenue Bond 97 Issue	22,687	22,687	22,687		
Total Other Uses		39,980	39,980	39,980	\$ 39,980	
Total Expenditures		527,161	552,161	552,161	\$ 561,695	\$ 9,535
8100	UEFB	0	(0)	(0)		

Sewer Fund - Fund 70

City of Yachats Budget Fund 70 - Sewer Fund 2015-2016						
LINE	REVENUES	PROPOSED	APPROVED	ADOPTED	Supplemental Budget	Change
4095	Cash Carry Forward	12,000	12,000	12,000	\$ 20,255	\$ 8,255
4310	Water/Sewer Service	470,000	495,000	495,000		
4320	Installation Charges	600	600	600		
4720	Grants					
4390	Miscellaneous Charges					
4410	Interest Earned	600	600	600		
4490	Other Local Sources					
4690	Other State Sources					
4590	Other Federal Sources					
Total Revenue		483,200	508,200	508,200	\$ 516,455	
Total Revenue		483,200	508,200	508,200		
Expenditures						
Personnel Services						
5111	City Recorder	29,311	11,000	11,000		
5112	Administration	31,913	31,913	31,913	\$ 22,913	\$ (9,000)
5113	Field Help	71,247	71,247	71,247		
5114	Office Help - position 1	17,920	14,000	14,000		
5115	Office Help - position 2	17,920	14,000	14,000		
5120	Payroll Taxes	18,574	16,443	16,443		
5130	Payroll Benefits	75,636	75,636	75,636		
5140	Personnel Allocations & Capitalized		-	-		
Total Personnel Services		262,522	234,239	234,239	\$ 225,239	
Materials and Services						
5210	Dues, Memberships, Fees	550	550	550		
5211	DEQ Fee	1,900	1,900	1,900		
5222	Insurance	12,771	12,771	12,771		
5240	Office Materials, Supplies	1,600	1,600	1,600		
5251	Office Telephone	5,800	5,800	5,800		
5255	Education and Training	2,000	2,000	2,000		
5260	Professional Services		-	-	\$ 9,000	\$ 9,000
5261	Auditor	4,895	4,895	4,895		
5270	Travel	4,050	4,050	4,050		
5311	Equipment Rental	1,000	1,000	1,000		
5312	Equipment Operation	2,000	2,000	2,000		
5313	Equipment Repair	6,000	6,000	6,000		
5330	Maintenance - Land and Structures	2,500	2,500	2,500		
5341	Plant and System Operations	45,000	45,000	45,000		
5342	Plant Utilities	20,000	20,000	20,000		
5344	Plant & System Maintenance	48,520	48,520	48,520		
5317	Small Tools & Equipment	1,500	1,500	1,500		
Total Materials and Services		160,086	160,086	160,086	\$ 169,086	
LINE	Capital Expenditures	PROPOSED	APPROVED	ADOPTED		
5650	C/O Office Equipment				\$ 2,340	\$ 2,340
Total Capital Expenditures		-	-	-	\$ 2,340	
Other Expenses						
5800	Contingencies		28,283	28,283	\$ 34,198	\$ 5,915
Total Other		-	28,283	28,283	\$ 34,198	
Other Financing Uses						
7126	Transfer to Reserve Fund	25,000	25,000	25,000		
7150	Transfer to Debt Service	60,592	60,592	60,592		
Total Transfers		85,592	85,592	85,592	\$ 85,592	
Capital Outlay						
7213	Operating Equipment					
7241	Construction Cost					
Total Capital Outlay		-	-	-		
Other Uses						
7905	Revenue Bonds (final payment to be made from reserve fund)					
Total Other Uses		-	-	-		
Total Expenditures		508,200	508,200	508,200	\$ 516,455	
8100	UEFB	25,000	0	0		

USFS Contract - Fund 80

City of Yachats Budget Fund 80 - USFS Contract 2015-2016						
%	REVENUES	PROPOSED	APPROVED	ADOPTED	Supplemental Budget	Change
4095	Cash Carry Forward	33,900	33,900	33,900	\$ 48,961	\$ 15,061
4590	USFS	77,750	77,750	77,750	\$ 36,250	\$ (41,500)
Total Revenue		111,650	111,650	111,650	\$ 85,211	\$ (26,439)
Total Revenue		111,650	111,650	111,650		
Expenditures						
Personnel Services						
5113	Field Help	38,935	38,935	38,935	\$ 15,000	\$ (23,935)
5120	Payroll Taxes	5,538	5,538	5,538	\$ 2,000	\$ (3,538)
5130	Payroll Benefits	5,396	5,396	5,396	\$ 2,000	\$ (3,396)
Total Personnel Services		49,869	49,869	49,869	\$ 19,000	\$ (30,869)
Materials and Services						
5310	Yard Debris Dumpster	7,500	7,500	7,500		
5312	Equipment Operation	4,700	4,700	4,700	\$ 2,000	\$ (2,700)
5320	Misc. Community Benefit Programs	49,581	49,581	49,581	\$ -	\$ (49,581)
Total Materials and Services		61,781	61,781	61,781	\$ 9,500	\$ (52,281)
7126	Transfer to Capital Reserve Fund				\$ 56,711	\$ 56,711
Total Transfers					\$ 56,711	\$ 56,711
Total Expenditures		111,650	111,650	111,650	\$ 85,211	