CITY OF Yachats

Resolution No. 2016-06-03

A RESOLUTION ADOPTING THE 2016-2017 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 2016-2017 approved by the Budget Committee in the amount of $8,577,885 and now on file in the City Office.

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2016 and ending June 30, 2017 and for the purposes shown below, are hereby appropriated as follows:

General Fund		
Personnel Services	$	235,194
Materials and Services		225,342
Capital Outlay		1,000
Interfund Revenue Transfers		654,313
Operating Contingency		24,830
Fund Total	$	1,140,679
Visitor Amenities Fund		
Materials and Services	$	129,950
Captial Outlay		244,000
Interfund Transfers		58,249
Fund Total	$	432,199
Reserve Fund		
Capital Outlay	$	750,180
Interfund Transfers		335,000
Fund Total	$	1,085,180
System Development Charges Fund		
Capital Outlay	$	0
Interfund Transfers		155,000
Fund Total	$	155,000
Debt Service Reserve Fund		
Bond Payments	$	0
Fund Total	$	0
Hwy 101 Improvements Fund		
Capital Outlay		1,735,000
Fund Total		1,735,000
Street Fund		
Personnel Services	$	18,753
Materials and Services		28,302
Capital Outlay		115,700
Interfund Transfers		3,867
Fund Total	$	166,622

Storm Drain System			
Personnel Services		$	20,000
Materials and Services			11,000
Capital Outlay			0
Interfund Transfers			0
	Fund Total	$	31,000
Library Fund			
Materials and Services		$	11,374
Capital Outlay			55,247
	Fund Total	$	66,621
Museum Fund			
Materials and Services		$	10,273
Capital Outlay			5,879
	Fund Total	$	16,152
Parks and Commons Fund			
Personnel Services		$	12,554
Materials and Services			74,741
Capital Outlay			4,500
Interfund Transfers			116,594
	Fund Total	$	208,389
Water Operations Fund			
Personnel Services		$	291,408
Materials and Services			178,183
Capital Outlay			1,500
Debt Service			39,980
Interfund Transfers			133,032
Operating Contingency			71,566
	Fund Total	$	715,669
GO Water Bond Fund			
Debt Service		$	45,459
Interfund Transfers			0
	Fund Total	$	45,459
Water Construction Fund			
Materials and Services			252,849
Captial Outlay			1,118,819
Operating Contingency			178,332
	Fund Total		1,550,000
Sewer Operations Fund			
Personnel Services		$	305,099
Materials and Services			179,753
Capital Outlay			2,500
Debt Service			0
Interfund Transfers			154,501
Operating Contingency			71,300
	Fund Total	$	713,153

USFS Contract Enterprise Fund		
Personnel Services	$	4,400
Materials and Services		600
Fund Total		5,000
Sewer Debt Service 2006-2008 Project		
Debt Service	$	511,762
Fund Total	$	511,762
Total Appropriations for All Funds	$	8,577,885
Total Requirements for All Funds	$	8,577,885

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 $44,642 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 2016-2017 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			44,642

Total Levy	
Bonds	$44,642
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 9th day of June, 2016.

APPROVED by the Mayor this 9th day of June, 2016.

Attest:

Ronald L. Brean

Nancy Batchelder City Recorder

13-14	14-15	15-16	7/1/2015 to 3-31-16		City of Yachats Budget				
Actual Data		Current Yr	Current Yr		Fund 10 - General Fund - 2016-2017				
Pr. Yr 1	**Pr Yr 2**	**Budget**	**Actual**	**%**	**LINE**	**REVENUES**	**PROPOSED**	**APPROVED**	**ADOPTED**
$ 61,180	$ 76,446	$ 138,949	$ 139,948	100.72%	4095	Cash Carry Forward	$ 172,970	$ 172,970	$ 172,970
$ 33,291	$ 28,878	$ 37,001	$ 35,252	95.27%	4110	Property Taxes - Current	$ 38,111	$ 38,111	$ 38,111
$ 2,671	$ 6,964	$ 5,000	$ 1,164	23.29%	4120	Property Taxes - Prior	$ 2,500	$ 2,500	$ 2,500
									$ -
$ 10,393	$ 10,861	$ 11,000	$ 10,253	93.21%	4210	Business Licenses	$ 11,000	$ 11,000	$ 11,000
$ 6,675	$ 13,437	$ 13,700	$ 11,895	86.82%	4211	Transient Rental Licenses	$ 13,700	$ 13,700	$ 13,700
									$ -
$ 15,140	$ 15,529	$ 11,000	$ 12,577	114.34%	4221	Cable Franchise Tax	$ 16,900	$ 16,900	$ 16,900
$ 4,975	$ 4,586	$ 4,500	$ 4,340	96.43%	4222	Telephone Franchise Tax	$ 4,300	$ 4,300	$ 4,300
$ 7,406	$ 7,756	$ 7,700	$ 8,734	113.43%	4223	Disposal Franchise Tax	$ 8,700	$ 8,700	$ 8,700
$ 34,627	$ 35,772	$ 35,700	$ 29,897	83.74%	4224	Electric Franchise Tax	$ 39,000	$ 39,000	$ 39,000
$ 1,915	$ 1,996	$ 2,000	$ 1,456	72.82%	4230	Permits and Filing Fees	$ 2,000	$ 2,000	$ 2,000
$ 25	$ -				4235	Fines/Liens			$ -
$ 507,356	$ 564,993	$ 598,000	$ 589,270	98.54%	4240	Transient Room Tax	$ 686,240	$ 771,000	$ 771,000
	$ 73				4390	Miscellaneous Charges			$ -
$ 5	$ 13		$ 4		4410	Interest Earned			$ -
$ 2,342	$ 5,894	$ 3,375	$ 5,734	169.89%	4490	Other Local Sources	$ 4,000	$ 4,000	$ 4,000
$ 2	$ -				4495	Other Invoice Misc. Services			$ -
$ 874	$ 961	$ 842	$ 694	82.47%	4610	Cigarette Tax	$ 863	$ 863	$ 863
$ 9,910	$ 9,405	$ 11,599	$ 8,770	75.61%	4620	Liquor Tax	$ 12,006	$ 12,006	$ 12,006
$ 13,355	$ 10,744	$ 13,000	$ 10,056	77.36%	4630	State Revenue Sharing	$ 13,000	$ 13,000	$ 13,000
					4590	Other Federal Sources			$ -
$ 3,700	$ 2,700	$ 4,000	$ 2,350	58.75%	4690	Other State Sources	$ 4,000	$ 4,000	$ 4,000
$ 2,500	$ -				4790	Other Local Governments			$ -
$ 8,621	$ 10,747	$ 12,000	$ 7,681	64.01%	4852	Earnings From Temp Investments	$ 12,000	$ 12,000	$ 12,000
$ 96,457	$ 2,850	$ 10,000	$ 10,000	100.00%	4810	URD Reimbursement/Administration	$ 14,629	$ 14,629	$ 14,629
823,419	810,606	919,365	890,075			Total Revenue	$ 1,055,918	$ 1,140,679	$ 1,140,679
823,419	810,606	919,365	890,075			Total Revenue	$ 1,055,918	$ 1,140,679	$ 1,140,679
						EXPENDITURES			
						PERSONNEL SERVICES			
$ 53,927	$ 36,059	$ 69,596	$ 51,529	74.04%	5111	City Recorder	$ 98,569	$ 98,569	$ 98,569
					5112	City Administrator	$ 32,000	$ 32,000	$ 32,000
$ 18,937	$ 19,376	$ 16,801	$ 12,469	74.22%	5114	Office Help - position 1	$ 17,797	$ 17,797	$ 17,797
$ 12,366	$ 6,686	$ 12,321	$ 9,979	80.99%	5115	Office Help - position 2	$ 13,227	$ 13,227	$ 13,227
$ 7,085	$ 5,265	$ 8,895	$ 5,708	64.17%	5120	Payroll Taxes	$ 15,195	$ 15,195	$ 15,195
$ 29,420	$ 28,656	$ 16,346	$ 17,925	109.66%	5130	Payroll Benefits	$ 59,406	$ 59,406	$ 59,406
$ (8,394)	$ (869)	$ (1,000)	$ (2,564)	256.36%	5140	Personnel Allocations & Capitalized	$ (1,000)	$ (1,000)	$ (1,000)
113,342	95,173	122,959	95,046			Total Personnel Services	$ 235,194	$ 235,194	$ 235,194

Pr. Yr 1	Pr Yr 2	Budget	Actual			MATERIALS AND SERVICES			
$ 9,049	$ 6,728	$ 7,500	$ 1,469	19.59%	5209	Emergency Prep and Public Safety	$ 7,500	$ 7,500	$ 7,500
$ 3,784	$ 3,840	$ 4,405	$ 2,955	67.08%	5210	Dues, Memberships, Fees	$ 5,088	$ 5,088	$ 5,088
$ 34,500	$ 34,500	$ 43,475	$ 33,470	76.99%	5212	Ordinance Enforcement	$ 43,000	$ 43,000	$ 43,000
$ 805	$ 275	$ 600	$ 530	88.33%	5213	Council & Commission Education	$ 600	$ 600	$ 600
									$ -
$ 60	$ 75	$ 150	$ 43	28.67%	5216	Reference Materials	$ 150	$ 150	$ 150
									$ -
$ 3,617	$ 4,471	$ 6,815	$ 6,464	94.85%	5222	Insurance	$ 5,203	$ 5,203	$ 5,203
$ 1,143	$ 1,355	$ 1,500	$ 495	33.03%	5240	Office Materials, Supplies	$ 1,200	$ 1,200	$ 1,200
$ 1,817	$ 1,865	$ 1,900	$ 1,594	83.91%	5251	Office Telephone	$ 1,900	$ 1,900	$ 1,900
$ 1,711	$ 1,504	$ 3,000	$ 2,682	89.39%	5252	Office Utilities	$ 3,000	$ 3,000	$ 3,000
$ 1,314	$ 408	$ 3,350	$ 1,000	29.85%	5255	Education and Training	$ 4,000	$ 4,000	$ 4,000
$ -	$ -	$ 12,000	$ 4,388	36.57%	5260	Professional Services			$ -
$ 4,025	$ 3,839	$ 4,195	$ 4,195	100.00%	5261	Auditor	$ 4,985	$ 4,985	$ 4,985
$ 240	$ 120	$ 120	$ -	0.00%	5262	Health and Wellness Program			$ -
$ 9,442	$ 14,229	$ 11,500	$ 4,036	35.10%	5263	Attorney	$ 7,500	$ 7,500	$ 7,500
$ 30,393	$ 34,720	$ 36,015	$ 33,050	91.77%	5264	Planner	$ 37,816	$ 37,816	$ 37,816
$ 4,247	$ 3,380	$ 3,000	$ 2,128	70.94%	5270	Travel	$ 3,000	$ 3,000	$ 3,000
$ 1,202	$ 1,179	$ 1,200	$ 1,482	123.53%	5275	Travel - Council/Commissions	$ 1,200	$ 1,200	$ 1,200
					5310	Yard Debris Dumpster	$ 6,000	$ 6,000	$ 6,000
$ 2,019	$ 1,863	$ 1,900	$ 1,242	65.39%	5311	Equipment Lease	$ 1,900	$ 1,900	$ 1,900
$ -	$ 390	$ 500		0.00%	5330	Maintenance-Land and Structures	$ 500	$ 10,000	$ 10,000
$ 11,335	$ 10,518	$ 11,000	$ 8,924	81.13%	5411	Street Lighting	$ 12,000	$ 12,000	$ 12,000
$ 976	$ 1,430	$ 900	$ 1,060	117.79%	5422	Legal Notices	$ 1,500	$ 1,500	$ 1,500
$ 34,525	$ 34,525	$ 36,975	$ 32,189	87.06%	5439	Miscellaneous Public Services	$ 39,000	$ 38,500	38,500
$ 6,742	$ 5,166	$ 6,000	$ 6,903	115.05%	5440	Other Office Expense	$ 6,000	$ 6,000	$ 6,000
$ 17,800	$ 17,800	$ 17,800	$ 17,800	100.00%	5445	Rent Allocation - City Offices	$ 17,800	$ 17,800	$ 17,800
$ 2,303	$ 2,473	$ 4,200	$ 1,251	29.80%	5470	Equipment Repair & Maintenance	$ 3,000	$ 3,000	$ 3,000
$ 858	$ 315	$ 2,000	$ 1,675	83.74%	5490	Other Materials & Services	$ 2,500	$ 2,500	$ 2,500
183,908	186,968	222,000	171,028			Total Materials and Services	$ 216,343	$ 225,342	$ 225,342
						CAPITAL EXPENDITURES			
	$ 1,814	$ 2,340	$ 2,264		5650	Office Equipment and Furnishing	$ 1,000	$ 1,000	$ 1,000
-	1,814	2,340	2,264			Total Capital Expenditures	$ 1,000	$ 1,000	$ 1,000
						OTHER EXPENSES			
		$ 90,499			5800	Contingencies	$ 24,329	$ 24,830	$ 24,830
-	-	90,499	-			Total Other	$ 24,329	$ 24,830	$ 24,830
						OPERATING INTERFUND TRANSFERS			
					new	Transfer to PERS Reserve		$ 42,298	$ 42,298
$ 187,840	$ 56,631	$ 60,042	$ 60,042	100.00%	7121	Operations Transfer to Streets	$ 79,777	$ 79,777	$ 79,777
$ 16,010	$ 18,145	$ 16,922	$ 16,922	100.00%	7122	Operations Transfer to Library	$ 54,248	$ 54,248	$ 54,248
$ 4,392	$ 2,417	$ 1,892	$ 1,892	100.00%	7123	Operations Transfer to Museum	$ 2,288	$ 2,288	$ 2,288
$ 50,517	$ 67,018	$ 113,551	$ 113,551	100.00%	7124	Operations Transfer to Commons	$ 125,437	$ 125,437	$ 125,437
$ 138,787	$ 153,187	$ 190,900	$ 190,900	100.00%	7125	Transfer to Visitor Amenities Fund	$ 263,871	$ 296,833	$ 296,833
$ 9,867	$ 55,460	$ 10,725	$ 10,725	100.00%	7126	Transfer to Reserve Fund	$ 23,232	$ 23,232	$ 23,232
	$ 10,800	$ 10,000	$ 10,000	100.00%	7172	Transfer to Sewer Debt Service fund			$ -
$ 42,000	$ 23,878	$ 77,535	$ 77,535	100.00%	7174	Transfer to Storm Drain Fund	$ 30,200	$ 30,200	$ 30,200
449,413	387,536	481,567	481,567			Total Transfers	$ 579,052	$ 654,313	$ 654,313
					7209	Bldg Systems			
					7213	Operating Equipment			
$ -	$ -	$ -	$ -			Total Capital Outlay	$ -	$ -	$ -
746,662	671,491	919,365	749,905			Total Expenditures	$ 1,055,918	$ 1,140,679	$ 1,140,679
76,757	139,115	-	140,170		8100	UEFB	$ (0)	$ -	$ -

13-14	14-15	15-16	7/1/2015 to		City of Yachats Budget				
Actual Data		Current Yr	Current Yr		Fund 12 - Visitor Amenities Fund 2016-2017				
Pr. Yr 1	**Pr Yr 2**	**Budget**	**Actual**	**%**	**LINE**	**REVENUES**	**PROPOSED**	**APPROVED**	**ADOPTED**
$333,128	$ 341,269	$ 366,744	$ 366,744	100.00%	4095	Cash Carry Forward	214,800	214,800	214,800
$ 1,505	$ 1,688	$ 887		0.00%	4410	Interest Earned	482	482	482
$138,787	$ 153,187	$ 190,900		0.00%	4861	Transfer from General Fund	263,871	296,833	296,833
473,420	496,144	558,531	366,744			Total Revenue	479,153	512,115	512,115
473,420	496,144	558,531	366,744			Total Revenue	479,153	512,115	512,115
						EXPENDITURES			
$ 800	$ 800	$ 800	$ -	0.00%	5110	Personnel Allocation	800	800	800
$ 800	$ 800	$ 800				Total Personnel Services	800		
$ 60,754	$ 65,819	$ 65,000		0.00%	5202	Visitor Center	65,000	65,000	65,000
$ 1,750	$ 1,750	$ 1,750	$ 1,750	100.00%	5263	Fireworks	1,750	1,750	1,750
$ 18,000	$ -				5260	Professional Services		20,000	20,000
$ 15,002	$ 14,843	$ 17,600		0.00%	5220	GoYachats Website and Marketing	22,600	22,600	22,600
$ -									
$ 6,327	$ 8,841	$ 10,000		0.00%	5224	Trails	10,000	10,000	10,000
$ 719	$ -				5225	Marketing Director's expenses			
	$ 1,871	$ 7,800		0.00%	5490	Other Materials & Services	7,800	7,800	7,800
$ -	$ 2,000	$ 2,000		0.00%	5214	Marketing Grant - Events	2,000	2,000	2,000
102,552	95,124	104,150	1,750			Total Materials & Services	109,150	129,950	129,950
						OTHER USES			
$ 6,926	$ 682	$ 214,000	$ 200,000	93.46%	7904	Visitor Amenities	214,000	244,000	244,000
6,926	682	214,000	200,000			Total Capital Outlay	214,000	244,000	244,000
$ 2,826	$ 3,202	$ 2,987	$ 2,987	100.02%	7122	Operations Transfer to Library	9,573	9,573	9,573
$ 9,431	$ 7,252	$ 5,675	$ 5,675	100.00%	7123	Operations Transfer to Museum	6,864	6,864	6,864
$ 9,656	$ 22,339	$ 39,791	$ 39,791	100.00%	7124	Operations Transfer to Commons	41,812	41,812	41,812
21,913	32,793	48,453	48,453			Total Transfers	58,249	58,249	58,249
132,191	129,399	367,403	250,203			Total Expenditures	382,199	432,199	432,199
		191,128			8000	Reserved for Future Expenditures	96,954	79,916	79,916
341,229	366,744	1	116,541		8100	UEFB	(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
	$ 14,000.00

Other Marketing

Facebook Maintenance	$ 6,000.00
Woobox and Ads	$ 600.00
Promotions/Contests	$ 2,000.00
	$ 8,600.00

Total for line 5220	22,600

Other Materials & Services

Porta Potty - summer season	800
Landscaping - North Gateway	150
Workers Comp Insurance - Trails	1,091
Whale Park Maintenance	2,000
Mowing	750
Other Misc.	3,009
	7,800

Visitor Amenities - Line 7904

South Gateway	14,000
Parking	200,000
Misc Projects (to be reviewed and recommended by Task Force)	30,000
	244,000

City of Yachats
Budget
Fund 15 - Reserve Fund 2016-2017

13-14 Actual Data Pr. Yr 1	14-15 Actual Data Pr Yr 2	15-16 Current Yr Budget	7/1/2015 to 3-31-16 Current Yr Actual	%	LINE	REVENUES	PROPOSED	APPROVED	ADOPTED
$1,751,104	$1,724,903	$1,628,935	$1,628,935	100.00%	4095	Cash Carry Forward	1,268,190	$ 1,268,190	1,268,190
$ 6,159	$ 4,081	$ 62,961	$ 62,961	100.00%	4410	Interest Earned	4,882	$ 4,882	4,882
$ 9,867	$ 55,460	$ 10,725	$ 10,725	100.00%	4861	Transfer from General Fund	3,000	$ 3,000	3,000
$ 242,914	$ 285,500	$ 284,000	$ 256,361	90.27%	4245	Food and Beverage Tax Revenue	293,672	$ 293,672	293,672
$ 107,597	$ 56,535	$ 47,400	$ 47,400	100.00%	4862	Transfer From Water	133,032	$ 133,032	133,032
$ -		$ 25,000	$ 25,000	100.00%	4863	Transfer From Sewer	154,501	$ 154,501	154,501
$ 3,867	$ 3,867	$ 3,867	$ 3,867	100.00%	4864	Transfer from Streets	3,867	$ 3,867	3,867
$ 35,000	$ 39,739	$ 111,000	$ 111,000	100.00%	4871	Transfer from Parks & Commons	116,594	$ 116,594	116,594
$ 3,316	$ 3,391	$ 3,469	$ 3,469	100.00%	4874	Transfer from Library Fund	43,547	$ 43,547	43,547
$ 16,437	$ 4,431	$ 4,504	$ 4,504	100.00%	4876	Transfer from Little Log Church & Museum	4,579	$ 4,579	4,579
	$ 73,150				4690	Other State Sources (grants)			-
		$ 65,560	$ 65,560		4869	Transfer from Hwy 101 Project - Fund 20			-
		$ 56,711	$ 56,711		4872	Bank Purchase Loan Payment Received	20,232	$ 20,232	20,232
$ 50,000	$ 75,000				4873	Transfer from S D C Fund			-
$ 15,645	$ 54,427	$ 117,278	$ 115,298	98.31%	4430	LID Assessments	13,742	$ 13,742	13,742
$ 10,000	$ 10,000	$ 10,000	$ 10,000		4720	Anticipated Grants	10,000	$ 10,000	10,000
	$ 120,000	$ 100,000	$ 100,000		4810	Urban Renewal Contribution			-
2,251,906	2,510,484	2,531,410	2,501,792	98.83%		Total Revenue	2,069,837	2,069,838	2,069,838
2,251,906	2,510,484	2,531,410	2,501,792			Total Revenue	2,069,837	2,069,838	2,069,838
						EXPENDITURES			
						CAPITAL EXPENDITURES			
$ 17,930	$ 19,225	$ 146,306	$ 84,407	57.69%	5641	City Hall Reserve	30,000	$ 30,000	30,000
$ 2,400	$ 1,173				5642	Water Equipment	40,000	$ 40,000	40,000
$ 32,257	$ 27,809				5643	Sewer Equipment	40,000	$ 40,000	40,000
$ 1,058	$ -				5644	Street Equipment	-		
53,645	48,208	146,306	84,407	57.69%		Total Capital Expenditures	110,000	110,000	110,000
						OTHER USES			
					7121	Transfer to Street Fund	-		
	$ 230,500	$ 45,089	$ -		7129	Transfer to HWY 101 Project	-		
$ 262,000	$ 319,000	$ 305,000	$ 305,000	100.00%	7172	Transfer to Sewer Debt Service - Fund 76	335,000	$ 335,000	335,000
$ 72,932	$ 97,615	$ 104,506	$ 63,984		7902	Parks and Commons Reserve	178,500	$ 178,500	178,500
									-
$ 13,453	$ 574				7907	Library Reserve	40,000	$ 40,000	40,000
$ 20,687	$ -	$ 20,000			7909	Little Log Church & Museum Reserve	-		-
$ 67,947	$ 121,613	$ 653,802	$ 469,595	71.83%	7920	Water System	335,180	$ 310,180	310,180
$ 36,365	$ 65,173	$ 120,000	$ 39,634		7921	Sewer System	106,500	$ 111,500	111,500
					7922	Street System	-		
473,384	834,474	1,248,397	878,213	70.35%		Total Other Uses	995,180	975,180	975,180
527,029	882,682	1,394,703	962,620	69.02%		Total Expenditures	1,105,180	1,085,180	1,085,180
		1,136,707			8000	Reserved for Future Expenditures	964,557	$ 984,657	984,657
1,724,877	1,627,802	-	1,539,171		8100	UEFB		1	1

Break-down for Reserved for Future Expenditures

City Hall Equipment	$	36,170
Water Equipment	$	141,619
Sewer Equipment	$	16,734
Street Equipment	$	21,735
F & B Tax held in reserve	$	3,464
Parks & Commons Reserve	$	3,015
Library Building & Equipment Reserve	$	20,522
Little Log Church & Museum Reserve	$	34,951
Water System Improvements	$	296,606
Sewer System Improvement	$	409,841
Street System Improvements	$	-
	$	984,657

Projects & Equipment

General Administration				
Multi-Year Information System	$	20,000		
Upgrade Accounting Systems	$	10,000	$	30,000
Street System				
Transfer to Reserve Fund for equipment/vehicle				
Beach Ave	$	17,100		
8th St	$	12,000		
1st Street W	$	26,400		
9th Street	$	12,000		
Prospect Ave	$	10,000		
2nd Street E	$	38,200	$	115,700
Library				
Siding	$	40,000		
Parks and Commons				
Match Money for Grant to complete Ridge T	$	50,000		
General Park Plan Project - Entry Portal 1of	$	22,500		
General Park Plan-Fitness Trail-Phase 1 (in	$	21,000		
Fire Circle	$	5,000		
Native American Court	$	5,000		
Stage Area Electrical Upgrades	$	10,000		
Roof	$	65,000	$	178,500
Water Fund				
E. 3rd Street Waterline and All Service Lines	$	267,680		
Upgrade Accounting Systems	$	17,500		
Meter Replacement	$	25,000	$	310,180
Water Equipment				
1/2 of back-hoe	$	35,000		
1/2 of little trailer for excavator	$	5,000	$	40,000
Sewer Fund				
Inflow and Infiltration Basin Rehab 20-030 m	$	30,000		
Solids Processing Conveyor	$	25,000		
Sludge Handling Bldg Side Cover	$	14,000		
SCADA Replacement	$	25,000		
Upgrade Accounting Systems	$	17,500	$	111,500
Sewer Equipment				
1/2 of back-hoe	$	35,000		
1/2 of little trailer for excavator	$	5,000	$	40,000

System Development Fees - Fund 16 - SDC

13-14	14-15	15-16	7/1/2015 to 3-31-16		City of Yachats Budget Fund 16 - System Development Charges 2016-2017				
Actual Data		Current Yr	Current Yr						
Pr. Yr 1	Pr Yr 2	Budget	Actual	%	LINE	CARRYOVERS	PROPOSED	APPROVED	ADOPTED
$ 125,736	$ 85,275	$ 13,303	$ 26,810	201.54%	4251	Carryover - Water Improvement	$ 45,547	45,547	45,547
$ 9,613	$ 15,403	$ 16,971	$ 25,703	151.45%	4252	Carryover - Water Reimbursement	$ 35,651	35,651	35,651
						Carryover - Sewer Improvement	$ -		-
$ 15,012	$ 11,342	$ 7,987	$ 37,341	467.52%	4261	Carryover - Sewer Reimbursement	$ 60,864	60,864	60,864
$ 25,460	$ 32,263	$ 12,140	$ 48,485	399.38%	4262	Carryover - Storm Drain System	$ 62,849	62,849	62,849
						SDC REVENUE CURRENT YEAR			
$ 5,740	$ 10,151	$ 4,398	$ 9,883	224.71%	4341	Water Reimbursement (SDC)	$ 19,401	19,401	19,401
$ 16,293	$ 45,782	$ 16,754	$ 43,376	258.90%	4342	Sewer Reimbursement (SDC)	$ 77,473	77,473	77,473
$ 9,262	$ 16,380	$ 7,096	$ 18,654	262.88%	4351	Water Improvements (SDC)	$ 31,305	31,305	31,305
					4352	Sewer Improvements (SDC)	$ -		-
$ 6,698	$ 15,941	$ 3,464	$ 14,250	411.37%	4353	Storm Drain Improvements	$ 15,281	15,281	15,281
$ 469	$ 801	$ 411			4411	Interest Earned (SDC)	$ 1,742	1,742	1,742
									-
									-
$ 214,283	$ 233,339	$ 82,524	$ 224,501	272.04%		Total Revenue	$ 350,114	350,113	350,113
						EXPENDITURES			
						CAPITAL EXPENDITURES			
					5661	Water Reimbursements	$ -		
					5662	Sewer Reimbursement (SDC)	$ -		
$ -					5666	Water Improvements (SDC)			
					5667	Sewer Improvements (SDC)	$ -		
					5668	Storm Drain Improvements			
$ -	$ -	$ -	$ -			Total Capital Expenditures	$ -	-	-
						OPERATING INTERFUND TRANSFERS			
$ 50,000	$ 75,000	$ -			7126	Transfer to Reserve Fund	$ -		-
					7129	Transfer to Hwy 101 Project	$ 75,000	75,000	75,000
					7170	Transfer to Sewer	$ -		-
$ 20,000	$ 20,000	$ 20,000	$ 20,000	100.00%	7172	Transfer to Sewer Debt Service fund	$ 80,000	80,000	80,000
$ 70,000	$ 95,000	$ 20,000	$ 20,000			Total Transfers	$ 155,000	155,000	155,000
$ 70,000	$ 95,000	$ 20,000	$ 20,000	100.00%		Total Expenditures	$ 155,000	155,000	
	$ 66,006	$ 62,523			8000	Reserved for Future Use	$ 195,114	195,114	195,114
144,283	72,333	1	204,501		8100	UEFB	-		

As Proposed		Allocated This year	Reserved For Future
Total CCF + Income and Interest			
Water Reimbursements	$ 55,327		55,327
Sewer Reimbursement (SDC) including transfer to debt	$ 139,029	80,000	59,029
Water Improvements (SDC)	$ 77,237		77,237
Sewer Improvements (SDC)	$ -		-
Storm Drain Improvements	$ 78,521	75,000	3,521
	$ 350,114	155,000	195,114

City of Yachats
Budget
Fund 17- Debt Service Reserve Fund 2016-2017

13-14	14-15	15-16	7/1/2015 to 3-31-16						
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	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	45,600
$ 54,000	$ -				4273	CCF Sewer Fund			
$ 830	$ 830				4274	CCF Sewer Bond 1974			
$140,517	$ 86,517	$ 85,687	$ 85,687	100.00%		Total Revenue	85,687	85,687	85,687
						Total Revenue	85,687	85,687	85,687
						EXPENDITURES			
	$ 830				7172	Transfer to Sewer Debt Fund 76			
					5721	Bond - Water Fund			
					5722	Bond - Water 1989			
					5723	Bond - Water 1992			
$ 53,000	$ -				5725	Bond - Sewer (Revenue)			
$ -					5726	Bond - Sewer 1974			
$ 53,000	$ 830	$ -	$ -			Total Other	-	-	-
53,000	830	-	-			Total Expenditures	-	-	-
87,517	85,687	85,687	85,687		8100	UEFB	85,687	85,687	85,687

Amounts in Reserve

Bond - Water Fund	40,087
Bond - Water 1989	-
Bond - Water 1992	45,600
	85,687

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

13-14	14-15	15-16	7/1/2015 to 3-31-15		City of Yachats Budget Fund 20 - Hwy 101 2016-2017				
Actual Data		Current Yr	Current Yr						
Pr. Yr 1	Pr Yr 2	Budget	Actual	%	LINE	REVENUES	PROPOSED	APPROVED	ADOPTED
		$ 727,135	$ 727,135		4095	Cash Carry Forward	438,575	438,575	438,575
	$ 26,500				4810	Urban Renewal Contribution			
		$ 520,000		0.00%	4490	ODOT Grant	520,000	520,000	520,000
	$230,500	$ 45,089	$ 45,089		4875	Transfer from Fund 15 - Cap Ex Fund	-		
	$521,309				4864	Transfer from Fund 21-Streets	-		
					4873	Transfer from S D C Fund	75,000	75,000	75,000
	$ 89,000				4877	Transfer from Fund 30-Storm Drain			
					new	Financing for Undergrounding Utilities	750,000	750,000	750,000
$ -	$867,309	$1,292,224	$ 772,224			Total Revenue	1,783,575	1,783,575	1,783,575
						Capital Outlay			
		$ 65,560	$ 65,560		new	Underground Powerlines	750,000	750,000	750,000
	$ 74,334	$ 615,309	$ 80,661		7223	Hwy 101 Streets/Sidewalks	715,000	715,000	715,000
	$ 32,482	$ 170,000	$ 868		7227	Storm Drain - Hwy 101 Project	270,000	270,000	270,000
	$ 7,940	$ -			7241	Sewer Line Improvements - Hwy 101			
	$ 25,418	$ 167,089	$ 20,783		7242	Waterline Construction - Hwy 101			
$ -	$140,174	$1,017,958	$ 102,311		7298	Total Capital Outlay	1,735,000	1,735,000	1,735,000
						Other Uses			
-	140,174	1,017,958	102,311			Total Expenditures	1,735,000	1,735,000	1,735,000
	$727,135	$ 274,266	$ 669,913		8000	Reserved for Future Expenditures	48,575	48,575	48,575
-	-	-	-		8100	UEFB	-	-	-

Street Fund - Fund 21

13-14	14-15	15-16	7/1/2015 to 3-31-16		City of Yachats Budget Fund 21 - Street Fund 2016-17				
Actual Data		Current Yr	Current Yr						
Pr. Yr 1	Pr Yr 2	Budget	Actual	%	LINE	REVENUES	PROPOSED	APPROVED	ADOPTED
$ 5,047	$609,914	$ 41,067	$ 52,376	127.54%	4095	Cash Carry Forward	45,180	45,180	45,180
$ 650	$ 1,577	$ -			4490	Other Local Sources	-		
$ 120,000	$ 8,541	$ -			4810	Urban Renewal Contribution			
$ 37,395	$ 44,130	$ 41,515	$ 32,077	77.27%	4650	State Highway Allocation	41,666	41,666	41,666
$ 520,000	$ -				4690	Other State Sources			
					4875	Transfer from Fund 15 - Cap Ex Fund	-		
$ 187,840	$ 56,631	$ 60,042	$ 60,042	100.00%	4861	OP Transfer from General	79,777	79,777	79,777
$ 870,932	$720,792	$ 142,624	$ 144,496			Total Revenue	166,623	166,623	166,623
$ 870,932	$720,792	$ 142,624	$ 144,496	101.31%		Total Revenue	166,623	166,623	166,623
						Expenditures			
						Personnel Services			
$ 11,600	$ 29,434		$ (856)		5112	Administration			
$ 32,086	$ 55,048	$ 22,803	$ 13,694	60.05%	5113	Field Help	24,568	24,568	24,568
$ 6,524	$ 13,943	$ 14,132	$ 6,474	45.81%	5120	Payroll Taxes	12,949	12,949	12,949
$ 16,990	$ 28,638	$ 23,940	$ 16,006	66.86%	5130	Payroll Benefits	21,236	21,236	21,236
$ (24,500)	$ (59,142)	$ (40,001)	$ (25,233)	63.08%	5140	Personnel Allocations & Capitalized	(40,000)	(40,000)	(40,000)
$ 42,700	$ 67,922	$ 20,874	$ 10,084	48.31%		Total Personnel Services	18,753	18,753	18,753
						Materials and Services			
$ 1,025	$ 1,446	$ 1,616	$ 1,316	81.42%	5222	Insurance	1,252	1,252	1,252
		$ 200		0.00%	5311	Equipment Rental	200	200	200
$ 3,495	$ 2,868	$ 3,000	$ 1,911	63.69%	5312	Equipment Operation	3,000	3,000	3,000
$ 935	$ 1,687	$ 1,500	$ 319	21.29%	5313	Equipment Repair	1,500	1,500	1,500
$ 1,255	$ 1,440	$ 2,000	$ 431	21.54%	5315	System Operations	2,000	2,000	2,000
$ 19,535	$ 29,696	$ 30,000	$ 16,370	54.57%	5316	System Maintenance	20,000	20,000	20,000
$ 208	$ 186	$ 350	$ 508	145.10%	5317	Tools and Small Equipment	350	350	350
$ 26,453	$ 37,323	$ 38,666	$ 20,855	53.94%		Total Materials and Services	28,302	28,302	28,302
						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	3,867
	$521,309	$ -			7129	Transfer to HWY 101 Project Fund			
$ 3,867	$525,176	$ 3,867	$ 3,867			Total Transfers	3,867	3,867	3,867
						Capital Outlay			
$ 81,844	$ -				7223	Hwy 101 Downtown Project-New Fund Opened			
$ 106,155	$ 37,954	$ 79,217	$ 58,534	73.89%	7222	Street Improvements and Devices	115,700	115,700	115,700
$ 187,999	$ 37,954	$ 79,217	$ 58,534		7298	Total Capital Outlay	115,700	115,700	115,700
						Other Uses			
					7900	Other Financing Uses			
$ -	$ -	$ -	$ -		7998	Total Other Uses	-	-	-
261,019	668,375	142,624	93,340	65.44%	8000	Total Expenditures	166,623	166,622	166,622
609,913	52,417	(0)	51,156		8100	UEFB	(0)	(1)	(1)

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

Beach Ave	$ 17,100	
8th St	$ 12,000	
1st Street W	$ 26,400	
9th Street	$ 12,000	
Prospect Ave	$ 10,000	
2nd Street E	$ 38,200	
		115,700

13-14	14-15	15-16	7/1/2015 to 3-31-16	75.00%	City of Yachats Budget Fund 22 - Library Fund - 2016-2017				
Actual Data		**Current Yr**	**Current Yr**						
Pr. Yr 1	**Pr Yr 2**	**Budget**	**Actual**	**%**	**LINE**	**REVENUES**	**PROPOSED**	**APPROVED**	**ADOPTED**
$ 223	$ 178	$ 2,101	$ 1,605		4095	Cash Carry Forward			
$ 2,048	$ 2,259	$ 1,800	$ 1,250	69.44%	4480	Gifts and Donations	1,800	1,800	1,800
	$ 1,000	$ -			4490	Other Local Sources			
$ 1,000	$ 1,000	$ 1,000	$ 1,000	100.00%	4690	Other State Sources	1,000	1,000	1,000
$ 16,010	$ 18,145	$ 16,922	$ 16,922	100.00%	4861	OP Transfer From General	54,248	54,248	54,248
					4790	Other Local Governments			
$ 2,826	$ 3,202	$ 2,986	$ 2,986	100.00%	4866	OP Transfer From Fund 12	9,573	9,573	9,573
$ 22,107	$ 25,784	$ 24,809	$ 23,763	95.79%		Total Revenue	66,621	66,621	66,621
$ 22,107	$ 25,784	$ 24,809	$ 23,763	95.79%		Total Revenue	66,621	66,621	66,621
						Expenditures			
						Materials and Services			
$ 441	$ 547	$ 740	$ 687	92.90%	5222	Insurance	724	724	724
$ 1,330	$ 1,267	$ 1,400	$ 1,037	74.06%	5251	Office Telephone	1,400	1,400	1,400
$ 1,435	$ 1,239	$ 1,400	$ 1,155	82.51%	5252	Office Utilities	1,400	1,400	1,400
	$ 240	$ 250	$ 250	100.00%	5140	Personnel Allocation	250	250	250
$ 2,327	$ 2,278	$ 2,600	$ 1,787	68.73%	5330	Maintenance - Land and Structures	3,000	3,000	3,000
$ 1,359	$ 1,468	$ 1,400	$ 796	56.87%	5340	Operating Materials	1,800	1,800	1,800
									-
$ 1,445	$ 2,106	$ 2,400	$ 2,277	94.86%	5470	Equipment Repair & Maintenance	2,800	2,800	2,800
$ 112	$ -	$ -	$ -		5490	Other Materials and Services			-
$ 8,449	$ 9,145	$ 10,190	$ 7,989	78.40%		Total Materials and Services	11,374	11,374	11,374
						Capital Expenditures			
$ -	$ -	$ -	$ -			Total Other	-	-	-
						Other Financing Uses			
						Capital Outlay			
$ 3,316	$ 3,391	$ 3,469	$ 3,469	100.00%	7126	Transfer to Reserve Fund	43,547	43,547	43,547
$ 7,261	$ 7,955	$ 7,000	$ 5,678	81.12%	7202	Books	7,500	7,500	7,500
$ 319	$ 776	$ 600	$ 450	75.08%	7203	Periodicals	650	650	650
									-
$ 2,468	$ 3,026	$ 2,750	$ 1,397	50.80%	7205	Children Books/Summer Prg	2,750	2,750	2,750
$ -		$ 300			7208	Software	300	300	300
$ -		$ 500			7212	Office Equipment & Furniture	500	500	500
									-
$ 13,364	$ 15,148	$ 14,619	$ 10,995	75.21%		Total Capital Outlay	55,247	55,247	55,247
						Other Uses			
					7900	Other Financing Uses			
$ -	$ -	$ -	$ -			Total Other Uses	-	-	-
21,813	24,294	24,809	18,984	76.52%		Total Expenditures	66,621	66,621	66,621
294	1,490	0	4,779		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

Transfer for 2016-2017 includes $2,747 for the annual reserve, $800 for annual set aside for computer and $40,000 for west wall repairs

City of Yachats
Budget
Fund 23 - Museum Fund 2015-2016

13-14	14-15	15-16	7/1/2015 to						
Actual Data		**Current Yr**	**Current Yr**						
Pr. Yr 1	**Pr Yr 2**	**Budget**	**Actual**	**%**	**LINE**	**REVENUES**	**PROPOSED**	**APPROVED**	**ADOPTED**
$ 11,462	$ 5,416	$ 5,000	$ 4,108	82.15%	4095	Cash Carry Forward	4,100	4,100	4,100
$ 1,665	$ 1,410	$ 1,500	$ 865	57.67%	4330	Wedding Services and Rents	1,500	1,500	1,500
$ 261	$ 360	$ 300	$ 103	34.33%	4460	Sale of Inventory	300	300	300
$ 1,567	$ 1,290	$ 1,100	$ 412	37.45%	4480	Gifts and Donations	1,100	1,100	1,100
	$ 637				4490	Other Local Sources			-
$ 4,392	$ 2,417	$ 1,892	$ 1,892	100.00%	4861	OP Transfer From General	2,288	2,288	2,288
$ 9,431	$ 7,252	$ 5,675	$ 5,675	100.00%	4866	OP Transfer From Fund 12	6,864	6,864	6,864
$ 28,778	$ 18,782	$ 15,467	$ 13,055	84.40%		Total Revenue	16,152	16,152	16,152
						Total Revenue	16,152	16,152	16,152
						Expenditures			
						Materials and Services			
	$ 104	$ 250	$ 250	100.00%	5140	Personnel Allocation (P W)	250	250	250
$ 559	$ 574	$ 793	$ 717	90.44%	5222	Insurance	751	751	751
$ 200	$ 200	$ 220	$ 172	78.18%	5220	Marketing (Road Sign)	172	172	172
$ 735	$ 689	$ 700	$ 506	72.29%	5251	Office Telephone	700	700	700
$ 1,579	$ 1,249	$ 1,300	$ 1,057	81.28%	5252	Office Utilities	1,300	1,300	1,300
$ 347	$ 1,329	$ 1,300	$ 376	28.88%	5330	Maintenance - Land and Structures	1,300	1,300	1,300
$ 240	$ 417	$ 1,100		0.00%	5340	Operating Materials	1,100	1,100	1,100
	$ -	$ 1,000		0.00%	5345	Inventory Purchases	1,100	1,100	1,100
$ 3,265	$ 5,505	$ 3,000	$ 2,902	96.73%	5421	Parks & Ground Maintenance	3,600	3,600	3,600
$ 6,925	$ 10,068	$ 9,663	$ 5,979	61.88%		Total Materials and Services	10,273	10,273	10,273
						Capital Expenditures			
	$ 175	$ 1,000		0.00%	5650	Equipment and Furnishings	1,000	1,000	1,000
$ -	$ 175	$ 1,000	$ -	0.00%		Total Capital Expenditures	1,000	1,000	1,000
						Other Expenses			
$ -	$ -	$ -	$ -			Total Other	-	-	-
						Other Financing Uses			
						Capital Outlay			
$ 16,437	$ 4,431	$ 4,504	$ 4,504	100.00%	7126	Transfer to Reserve Fund	4,579	4,579	4,579
		$ 300			7219	Buildings	300	300	300
$ 16,437	$ 4,431	$ 4,804	$ 4,504	93.76%		Total Capital Outlay	4,879	4,879	4,879
						Other Uses			
					7900	Other Financing Uses			
$ -	$ -	$ -	$ -			Total Other Uses			
$ 23,362	$ 14,674	$ 15,467	$ 10,483	67.78%		Total Expenditures	16,152	16,152	16,152
5,416	4,108	-	2,571		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

13-14	14-15	15-16	7/1/2015 to 3-31-16		City of Yachats Budget	Fund 24 - Parks and Commons Fund 2016-17			
Actual Data		Current Yr	Current Yr						
Pr. Yr 1	Pr Yr 2	Budget	Actual	%	LINE	REVENUES	PROPOSED	APPROVED	ADOPTED
$ 22,634	$ 5,418	$ 5,822	$ 5,822	100.01%	4095	Cash Carry Forward	1,340	1,340	1,340
$ 25,722	$ 22,815	$ 22,000	$ 20,139	91.54%	4335	Rents, Fees	22,000	22,000	22,000
$ 17,800	$ 17,800	$ 17,800	$ 17,800	100.00%	4336	Rent - City Hall	17,800	17,800	17,800
$ 50,517	$ 67,018	$ 113,551	$ 113,551	100.00%	4861	OP Transfer from General	125,437	125,437	125,437
$ -	$ 321				4480	Gifts and Donations			-
$ 9,656	$ 22,339	$ 39,791	$ 39,791		4866	OP Transfer from Visitor Amenities	41,812	41,812	41,812
$126,329	$ 135,711	$ 198,964	$ 197,103	99.06%		Total Revenue	208,389	208,389	208,389
$126,329	$ 135,711	$ 198,964	$ 197,103	99.06%		Total Revenue	208,389	208,389	208,389
						Expenditures			
$ 5,019	$ 6,457	$ 5,000	$ 2,396		5110	Personnel Allocation	5,000	5,000	5,000
$ 4,688	$ 5,845	$ 4,480	$ 3,629	80.99%	5115	City Office Help	4,810	4,810	4,810
$ 363	$ 464	$ 2,607	$ 1,955	74.99%	5120	Payroll Taxes	422	422	422
$ 1,100	$ 1,233	$ 2,014	$ 1,545	76.69%	5130	Payroll Benefits	2,322	2,322	2,322
$ 11,170	$ 13,999	$ 14,101	$ 9,524	67.54%		Total Personnel Services	12,554	12,554	12,554
						Materials and Services			
$ 2,315	$ 2,043	$ 2,400	$ 1,000	41.67%	5204	Commons Landscaping	2,400	2,400	2,400
$ 109	$ 234	$ 200	$ 40	20.00%	5219	Piano Expenses	200	200	200
$ 3,596	$ 3,605	$ 4,021	$ 4,438	110.36%	5222	Insurance	4,041	4,041	4,041
$ 141	$ 453	$ 400	$ 381	95.34%	5240	Office Materials, Supplies	400	400	400
$ 2,742	$ 2,117	$ 2,040	$ 2,026	99.32%	5251	Office Telephone	2,700	2,700	2,700
$ 5,927	$ 5,091	$ 4,802	$ 4,768	99.30%	5252	Office Utilities	5,000	5,000	5,000
						includes propane for kitchen			-
$ 36,000	$ 36,000	$ 36,000	$ 36,000	100.00%	5260	Professional Services	36,000	36,000	36,000
$ 16,581	$ 19,200	$ 17,000	$ 10,931	64.30%	5330	Maintenance - Land & Structures	17,000	17,000	17,000
$ 6,375	$ 7,618	$ 7,000	$ 4,675	66.79%	5335	Custodial Support and Services	7,000	7,000	7,000
$ 73,786	$ 76,361	$ 73,863	$ 64,260	87.00%		Total Materials and Services	74,741	74,741	74,741
						Other Expenses			
-	-	-	-			Total Other	-	-	-
						Other Financing Uses			
$ 35,000	$ 39,739	$ 111,000	$ 111,000	100.00%	7126	Transfer to Reserve Fund	116,594	116,594	116,594
35,000	39,739	111,000	111,000			Total Transfers	116,594	116,594	116,594
						Capital Outlay			
$ -					7209	Building Systems			
$ 1,319	$ 180				7213	Operating Equipment	500	500	500
$ -					7215	Building Improvements			
$ -					7221	Park Improvements	4,000	4,000	4,000
						folding bollards (replacements)			
1,319	180	-	-			Total Capital Outlay	4,500	4,500	4,500
						Other Uses			
					7900	Other Financing Uses			
-	-	-	-			Total Other Uses	-	-	-
121,275	130,279	198,964	184,784	92.87%		Total Expenditures	208,389	208,389	208,389
5,054	5,432	-	12,320		8100	UEFB	(0)	-	-

13-14	14-15	15-16	7/1/2015 to 3-31-16		City of Yachats Budget Fund 30 - Storm Drain System 2016-2017				
Actual Data		Current Yr	Current Yr						
Pr. Yr 1	Pr Yr 2	Budget	Actual	%	LINE	REVENUES	PROPOSED	APPROVED	ADOPTED
$ 1	$117,363	$ 29,731	$ 29,731	100.00%	4095	Cash Carry Forward	800	800	800
$ 42,000	$ 23,878	$ 77,535	$ 77,535	100.00%	4861	Transfer from the General Fund	30,200	30,200	30,200
$110,000	$ -				4800	Urban Renewal Contribution			
$152,001	$141,241	$107,266	$ 107,266			Total Revenue	31,000	31,000	31,000
						Expenditures			
						Materials and Services			
$ 21,522	$ 11,707	$ 20,000	$ 20,000	100.00%	5110	Personnel Services	20,000	20,000	20,000
						allocation of City crew expense			
$ 2,630	$ 10,623	$ 17,166	$ 16,005	93.24%	5341	System Operations	10,000	10,000	10,000
					5344	System Maintenance			
$ 1,160	$ 179	$ 1,000	$ 45	4.48%	5317	Tools and Small Equipment	1,000	1,000	1,000
$ 25,312	$ 22,509	$ 38,166	$ 36,050			Total Materials and Services	31,000	31,000	31,000
						Operating Interfund transfers			
	$ 89,000	$ -			7129	Transfer to Hwy 101 Project Fund			
-	89,000	-	-			Total Transfers	-	-	-
						Capital Outlay			
$ 3,074	$ -				7222	Storm Drain Improvements			
$ 6,252	$ -	$ 69,100	$ 69,077		7227	Storm Drain Construction			
9,326	-	69,100	69,077			Total Capital Outlay	-	-	-
						Other Uses			
-	-	-	-			Total Other Uses	-	-	-
34,638	111,509	107,266	105,127			Total Expenditures	31,000	31,000	31,000
117,363	29,731	-	2,139		8100	UEFB	-	-	-

13-14	14-15	15-16	7/1/2015 to 3-31-16			City of Yachats Budget			
Actual Data		Current Yr	Current Yr			Fund 60 - Water Fund 2016-2017			
Pr. Yr 1	Pr Yr 2	Budget	Actual	%	LINE	REVENUES	PROPOSED	APPROVED	ADOPTED
$ 99,581	$ 57,960	$ 28,395	$ 28,395	100.00%	4095	Cash Carry Forward	64,416	64,416	64,416
$489,987	$488,051	$530,000	$ 452,615	85.40%	4310	Water/Sewer Service	610,000	610,000	610,000
			$ 9,313		4312	Capital Reserve Fee	36,953	36,953	36,953
$ 3,245	$ 2,850	$ 3,000	$ 4,800	160.00%	4320	Installation Charges	4,000	4,000	4,000
$ 300	$ 300	$ 300	$ 300	100.00%	4410	Interest Earned	300	300	300
$ -	$ 50				4490	Other Local Sources			
					4720	Grants			
$593,113	$549,211	$561,695	$ 495,423	88.20%		Total Revenue	715,669	715,669	715,669
						Expenditures			
						Personnel Services			
$ 17,068	$ 26,709	$ 11,000	$ 8,588	78.07%	5111	City Recorder	16,428	16,429	16,429
$ 26,039	$ 33,323	$ 22,913	$ (1,713)	-7.47%	5112	City Administrator	24,000	24,000	24,000
$127,029	$115,618	$133,611	$ 126,960	95.02%	5113	Field Help	139,366	139,366	139,366
$ 9,709	$ 12,068	$ 14,000	$ 10,616	75.83%	5114	Office Help - position 1	15,151	15,151	15,151
$ 12,009	$ 15,273	$ 14,000	$ 11,339	80.99%	5115	Office Help - position 2	15,031	15,031	15,031
$ 20,236	$ 24,765	$ 28,443	$ 26,411	92.86%	5120	Payroll Taxes	31,604	31,604	31,604
$ 61,432	$ 66,100	$ 88,025	$ 54,776	62.23%	5130	Payroll Benefits	89,827	89,827	89,827
$ (36,744)	$ (32,323)	$ (40,000)	$ (49,320)	123.30%	5140	Personnel Allocations & Capitalized	(40,000)	(40,000)	(40,000)
$236,778	$261,533	$271,992	$ 187,658	68.99%		Total Personnel Services	291,408	291,408	291,408
						Materials and Services			
$ 1,525	$ 2,333	$ 1,200	$ 17	1.39%	5210	Dues, Memberships, Fees	1,200	1,200	1,200
$ 420	$ -	$ 300		0.00%	5217	Septic Service	300	300	300
$ 7,043	$ 7,701	$ 9,704	$ 8,657	89.21%	5222	Insurance	9,218	9,218	9,218
$ 2,432	$ 1,815	$ 1,600	$ 292	18.26%	5240	Office Materials	1,600	1,600	1,600
$ 8,996	$ 7,823	$ 7,816	$ 6,788	86.85%	5251	Office Telephone	8,000	8,000	8,000
$ 1,560	$ 1,685	$ 1,700	$ 1,877	110.38%	5255	Education and Training	2,000	2,000	2,000
$ 10,575	$ 9,821	$ 19,000	$ 3,291	17.32%	5260	Professional Services	30,000	30,000	30,000
$ 4,170	$ 4,328	$ 4,895	$ 4,895	100.00%	5261	Auditor	4,965	4,965	4,965
$ 2,354	$ 4,285	$ 2,800	$ 2,522	90.08%	5270	Travel	2,800	2,800	2,800
$ 751	$ 2,894	$ 1,000		0.00%	5311	Equipment Rental	1,000	1,000	1,000
$ 3,240	$ 5,404	$ 4,000	$ 2,135	53.38%	5312	Equipment Operation	4,000	4,000	4,000
$ 7,302	$ 5,212	$ 3,500	$ 3,604	102.96%	5313	Equipment Repair	4,000	4,000	4,000
$ 56	$ 600	$ 500	$ 413	82.57%	5330	Maintenance - Land and Structures	600	600	600
$ 45,974	$ 41,053	$ 45,000	$ 33,181	73.74%	5341	Plant and System Operations	45,000	45,000	45,000
$ 21,872	$ 17,817	$ 20,000	$ 15,905	79.53%	5342	Plant Utilities	20,000	20,000	20,000
$ 32,177	$ 48,124	$ 37,000	$ 37,318	100.86%	5344	Plant and System Maintenance	40,000	40,000	40,000
$ 3,230	$ 2,178	$ 3,500	$ 1,366	39.03%	5317	Tools and Small Equipment	3,500	3,500	3,500
$153,677	$163,073	$163,515	$ 122,261	74.77%		Total Materials and Services	178,183	178,183	178,183

Pr. Yr 1	Pr Yr 2	Budget	Actual		LINE	Capital Expenditures	PROPOSED	APPROVED	ADOPTED
		$ 2,340	$ 2,264		5650	C/O Office Equipment	1,500	1,500	1,500
$ -	$ -	$ 2,340	$ 2,264			Total Capital Expenditures	1,500	1,500	1,500
						Other Expenses			
		$ 36,468			5800	Contingencies	71,566	71,566	71,566
-	-	36,468	-			Total Other	71,566	71,566	71,566
						Other Financing Uses			
						Operating Interfund transfers			
$107,597	$ 56,535	$ 47,400	$ 47,400	100.00%	7126	Transfer to Reserve Fund	133,032	133,032	133,032
107,597	56,535	47,400	47,400	100.00%		Total Transfers	133,032	133,032	133,032
						Capital Outlay			
$ -					7220	Shop/Building Major Maintenance			
-	-	-	-			Total Capital Outlay	-	-	-
						Other Uses			
$ 17,293	$ 17,293	$ 17,293	$ 17,293	100.00%	7905	Revenue Bonds	17,293	17,293	17,293
$ 22,687	$ 22,687	$ 22,687	$ 22,687	100.00%	7906	Revenue Bond 97 Issue	22,687	22,687	22,687
39,980	39,980	39,980	39,980	100.00%		Total Other Uses	39,980	39,980	39,980
538,032	521,121	561,695	399,564	71.14%		Total Expenditures	715,669	715,669	715,669
55,081	28,089	-	95,859		8100	UEFB	0	(1)	(1)

Note: Line 5112 Was Public Works Director in Prior Years
2016-2017 is the 1st year that it is for a City Administrator

Professional Services
includes Annual Yachats River Monitoring Costs, general engineering services and leak detection

13-14	14-15	15-16	7/1/2015 to 3-31-16		City of Yachats Budget Fund 66 - GO Water Bond Fund Issued 1992 2016-2017				
Actual Data		Current Yr	Current Yr						
Pr. Yr 1	Pr Yr 2	Budget	Actual	%	LINE	REVENUES	PROPOSED	APPROVED	ADOPTED
$ 1,235	$ 4,281	$ 8,500	$ 8,320	97.88%	4095	Cash Carry Forward	2,875	2,875	2,875
$ 45,973	$ 39,879	$ 34,959	$ 35,599	101.83%	4110	Property Taxes - Current Year	40,584	40,584	40,584
$ 2,525	$ 9,617	$ 2,000	$ 1,536	76.82%	4120	Property Taxes - Prior Year	2,000	2,000	2,000
$ 6	$ 2		$ 5		4410	Interest Earned			
$ 49,739	$ 53,779	$ 45,459	$ 45,461	100.00%		Total Revenue	45,459	45,459	45,459
$ 49,739	$ 53,779	$ 45,459	$ 45,461			Total Revenue	45,459	45,459	45,459
						Expenditures			
$ 29,137	$ 28,321	$ 27,464	$ 27,464	100.00%	5720	Bond Interest Expense Interest Payment December 10	26,565	26,565	26,565
$ 16,322	$ 17,138	$ 17,995	$ 17,995	100.00%	7630	Principal Payment December 10 Bond Principal	18,894	18,894	18,894
$ 45,459	$ 45,459	$ 45,459	$ 45,459	100.00%		Total Other Uses	45,459	45,459	45,459
$ 45,459	$ 45,459	$ 45,459	$ 45,459	100.00%		Total Expenditures	45,459	45,459	45,459
4,280	8,320	-	2		8100	UEFB	-	-	-

City of Yachats
Budget
Fund 68 - Water Construction Fund 2016-2017

13-14	14-15	15-16	7/1/2015 to 3-31-16						
Actual Data		Current Yr	Current Yr						
Pr. Yr 1	**Pr Yr 2**	**Budget**	**Actual**	**%**	**LINE**	**REVENUES**	**PROPOSED**	**APPROVED**	**ADOPTED**
					4095	Cash Carry Forward			
					4410	Interest Earned			
					4810	Transfer from Urban Renewal District	150,000	150,000	150,000
					4873	Transfer from S D C Fund			
		$1,400,000			4690	Other State Sources (Loan/Grant)	1,400,000	1,400,000	1,400,000
$ -	$ -	$1,400,000	$ -			Total Revenue	1,550,000	1,550,000	1,550,000
$ -	$ -	$1,400,000	$ -			Total Revenue	1,550,000	1,550,000	1,550,000
						Expenditures			
						Materials and Services			
		$ 101,213			5278	Engineering	220,409	220,409	220,409
					5279	Administration (Personnel Allocation)	20,000	20,000	20,000
					5282	Additional Services	12,440	12,440	12,440
$ -	$ -	$ 101,213	$ -			Total Materials and Services	252,849	252,849	252,849
						Other Expenses			
					5800	Contingencies	178,332	178,332	178,332
$ -	$ -	$ -	$ -			Total Other	178,332	178,332	178,332
						Operating Interfund Transfers			
					7126	Transfer to Reserve			
$ -	$ -	$ -	$ -			Total Transfers	-	-	-
						Capital Outlay			
		$ 485,000			7241	Construction-Tank/Pump Station	988,819	988,819	988,819
					7242	Waterline Construction	130,000	130,000	130,000
$ -	$ -	$ 485,000	$ -			Total Capital Outlay	1,118,819	1,118,819	1,118,819
						Other Uses			
					7401	Interim Financing			
$ -	$ -	$ -	$ -			Total Other Uses	-	-	-
-	-	586,213	-			Total Expenditures	1,550,000	1,550,000	1,550,000
-	-	(813,787)	-		8100	UEFB	-	-	-

Completion of waterlines may need to be completed in the following year.
Funds from the System Development Charges Fund or the Reserve Fund may be needed to complete that phase of the project.

13-14	14-15	15-16	7/1/2015 to 3-31-16		City of Yachats Budget Fund 70 - Sewer Fund 2016-2017				
Actual Data		Current Yr	Current Yr						
Pr. Yr 1	Pr Yr 2	Budget	Actual	%	LINE	REVENUES	PROPOSED	APPROVED	ADOPTED
3,576	7,931	20,255	20,256	100.00%	4095	Cash Carry Forward	99,200	99,200	99,200
460,085	463,120	495,000	429,817	86.83%	4310	Water/Sewer Service	575,000	575,000	575,000
			8,892		4312	Capital Improvement Fee	36,953	36,953	36,953
1,000	1,461	600	1,400	233.33%	4320	Installation Charges	1,400	1,400	1,400
					4720	Grants			
					4390	Miscellaneous Charges			
600	600	600	600	100.00%	4410	Interest Earned	600	600	600
893	154		83		4490	Other Local Sources			
					4690	Other State Sources			
-					4590	Other Federal Sources			
466,154	473,265	516,455	461,047	89.27%		Total Revenue	713,153	713,153	713,153
466,154	473,265	516,455	461,047			Total Revenue	713,153	713,153	713,153
						Expenditures			
						Personnel Services			
16,884	26,634	11,000	8,588	78.07%	5111	City Recorder	16,428	16,428	16,428
19,614	14,072	22,913	(1,713)	-7.47%	5112	City Administrator	24,000	24,000	24,000
83,829	104,824	71,247	81,296	114.10%	5113	Field Help	125,047	125,047	125,047
9,724	12,088	14,000	10,616	75.83%	5114	Office Help - position 1	15,151	15,151	15,151
11,958	12,009	14,000	11,339	80.99%	5115	Office Help - position 2	15,031	15,031	15,031
14,402	20,474	16,443	20,151	122.55%	5120	Payroll Taxes	27,118	27,118	27,118
56,912	62,117	75,636	47,072	62.23%	5130	Payroll Benefits	82,324	82,324	82,324
(4,353)	(1,942)	-			5140	Personnel Allocations & Capitalized			
208,970	250,277	225,239	177,350	78.74%		Total Personnel Services	305,099	305,099	305,099
						Materials and Services			
1,052	333	550	514	93.39%	5210	Dues, Memberships, Fees	550	550	550
1,946	2,000	1,900	1,956	102.95%	5211	DEQ Fee	1,956	1,956	1,956
9,506	10,775	12,771	12,512	97.98%	5222	Insurance	11,782	11,782	11,782
2,309	1,475	1,600	101	6.29%	5240	Office Materials, Supplies	500	500	500
6,521	5,492	5,800	4,661	80.37%	5251	Office Telephone	5,800	5,800	5,800
690	1,610	2,000	623	31.13%	5255	Education and Training	2,000	2,000	2,000
		9,000	3,291	36.57%	5260	Professional Services	11,400	11,400	11,400
4,170	4,328	4,895	4,895	100.00%	5261	Auditor	4,965	4,965	4,965
1,573	4,678	4,050	1,245	30.73%	5270	Travel	2,500	2,500	2,500
6,452	5,688	1,000		0.00%	5311	Equipment Rental	1,000	1,000	1,000
3,614	(79)	2,000	629	31.45%	5312	Equipment Operation	2,000	2,000	2,000
43,974	5,042	6,000	3,172	52.86%	5313	Equipment Repair	6,000	6,000	6,000
2,270	3,057	2,500	1,857	74.26%	5330	Maintenance - Land and Structures	2,500	2,500	2,500
40,759	45,772	45,000	32,279	71.73%	5341	Plant and System Operations	45,000	45,000	45,000
27,870	23,594	20,000	20,151	100.76%	5342	Plant Utilities	27,000	27,000	27,000
19,979	39,247	48,520	15,448	31.84%	5344	Plant & System Maintenance	53,300	53,300	53,300
4,742	1,305	1,500	882	58.81%	5317	Small Tools & Equipment	1,500	1,500	1,500
177,427	154,317	169,086	104,216	61.63%		Total Materials and Services	179,753	179,753	179,753

Pr Yr 1	Pr Yr 2	Budget	Actual						
						Other Expenses			
		34,198			5800	Contingencies	71,300	71,300	71,300
-	-	34,198	-			Total Other	71,300	71,300	71,300
						Other Financing Uses			
75,000	-	25,000	25,000	100.00%	7126	Transfer to Reserve Fund	154,501	154,501	154,501
-	50,000	60,592	60,592	100.00%	7150	Transfer to Debt Service	-		
75,000	50,000	85,592	85,592	100.00%		Total Transfers	154,501	154,501	154,501
						Capital Outlay			
		2,340	2,264	96.77%	7213	Operating Equipment	2,500	2,500	2,500
-	-				7241	Construction Cost			
-	-	2,340	2,264	96.77%		Total Capital Outlay	2,500	2,500	2,500
-					7905	Revenue Bonds			
-	-	-	-			Total Other Uses	-	-	-
461,397	454,594	516,455	369,422	71.53%		Total Expenditures	713,153	713,153	713,153
4,757	18,671	-	91,625		8100	UEFB	0	-	-

Note: Line 5112 Was Public Works Director in Prior Years
2016-2017 is the 1st year that it is for a City Administrator

Included in Plant & System Maintenance		
Riverside Pump	$ 12,500	
UV Lights Replacement	$ 7,000	
UV Sensor Replacement	$ 2,700	
UV Spare Parts - ballasts (estimate only)	$ 2,500	
Main PS control Panel	$ 3,000	
Inflow and Infiltration Repair	$ 5,000	32,700

Professional Services
includes general engineering services

Sewer Debt Service for 2006-2008 Project - Fund 76

13-14	14-15	15-16	7/1/2015 to 3-31-16		City of Yachats Budget				
Actual Data		Current Yr	Current Yr		**Fund 76 - Sewer Debt Service for 2006-2008 Project 2016-2017**				
Pr. Yr 1	**Pr Yr 2**	**Budget**	**Actual**	**%**	**LINE**	**REVENUES**	**PROPOSED**	**APPROVED**	**ADOPTED**
$ 575,817	$ 529,398	$ 514,434	$ 514,434	100.00%	4095	Cash Carry Forward	496,333	496,333	496,333
	$ 830				4869	Transfer from Debt Service Reserve			
$ 95,000	$ 95,000	$ 95,000	$ 95,000	100.00%	4800	Urban Renewal Contribution	114,132	114,132	114,132
$ 20,000	$ 20,000	$ 20,000	$ 20,000	100.00%	4873	Transfer from Sewer SDCs	80,000	80,000	80,000
$ 262,000	$ 319,000	$ 305,000	$ 305,000	100.00%	4875	Transfer From Capital Reserve	335,000	335,000	335,000
$ 75,000	$ 50,000	$ 60,592	$ 60,592	100.00%	4863	Transfer from Sewer Fund			-
$ -	$ 10,800	$ 10,000	$ 10,000	100.00%	4861	Transfer from General Fund	-		
1,027,817	1,025,028	1,005,026	1,005,026	100.00%		Total Revenue	1,025,465	1,025,465	1,025,465
1,027,817	1,025,028	1,005,026	1,005,026	100.00%		Total Revenue	1,025,465	1,025,465	1,025,465
						Expenditures			
						Other Expenses			
$ 178,161	$ 182,327	$ 172,222	$ 172,222	100.00%	5728	DEQ Loan Interest	161,836	161,836	161,836
$ 21,665	$ 21,231	$ 20,731	$ 20,731	100.00%	5730	Business Oregon (OECDD) Interest	20,227	20,227	20,227
199,826	203,558	192,953	192,953			Total Other	182,063	182,063	182,063
						Other Financing Uses			
						Other Uses			
$ 286,176	$ 294,534	$ 303,138	$ 303,138	100.00%	7635	DEQ Loan Principal	311,993	311,993	311,993
$ 12,417	$ 12,502	$ 12,602	$ 12,602	100.00%	7640	Business Oregon (OECDD) Principal	17,706	17,706	17,706
298,593	307,036	315,740	315,740			Total Other Uses	329,699	329,699	329,699
498,419	510,594	508,693	508,693			Total Expenditures	511,762	511,762	511,762
529,398	514,434	496,333	496,333		8100	UEFB	513,703	513,703	513,703

Included in UEFB	
DEQ Loan Reserve Amount	473,829
1 year's payment	
Business Oregon (OECDD) Loan Reserve	
1 year's payment	37,933
	511,762

13-14	14-15	15-16	7/1/2015 to 3/31/16		City of Yachats Budget Fund 80 - USFS Contract 2015-2016				
Actual Data		Current Yr	Current Yr						
Pr. Yr 1	Pr Yr 2	Budget	Actual	%	LINE	REVENUES	PROPOSED	APPROVED	ADOPTED
	18,665	48,961	48,961	100.00%	4095	Cash Carry Forward	-		
72,938	75,591	36,250	31,250	86.21%	4590	USFS	5,000	5,000	5,000
72,938	94,256	85,211	80,211			Total Revenue	5,000	5,000	5,000
72,938	94,256	85,211	80,211			Total Revenue	5,000	5,000	5,000
						Expenditures			
						Personnel Services			
36,018	33,069	15,000	12,872	85.81%	5113	Field Help	3,300	3,300	3,300
3,282	2,585	2,000	1,329	66.47%	5120	Payroll Taxes	407	407	407
4,370	2,630	2,000	1,092	54.59%	5130	Payroll Benefits	693	693	693
43,670	38,284	19,000	15,293			Total Personnel Services	4,400	4,400	4,400
						Materials and Services			
6,250	2,850	7,500	4,755	63.40%	5310	Yard Debris Dumpster			
4,354	4,161	2,000	1,507	75.33%	5312	Equipment Operation	600	600	600
		-			5320	Misc. Community Benefit Programs			
10,604	7,011	9,500	6,262	65.91%		Total Materials and Services	600	600	600
		56,711	56,711		7126	Transfer to Capital Reserve Fund			
		56,711	56,711			Total Transfers			
54,274	45,295	85,211	78,265			Total Expenditures	5,000	5,000	5,000
18,664	48,961	-	1,946		8100	UEFB	-	-	-

The Contract with the USFS expires in November 2016 and is a limited one for emergencie only. The contract is not to exceed $5,000 and there may not be any call outs so there ma not be any income or expenses during the fiscal year.

Any funds remaining in this fund at the end of the 2016-2017 will be transferred to the Capital Reserve Fund to help pay for the 501 building loan and the fund closed.