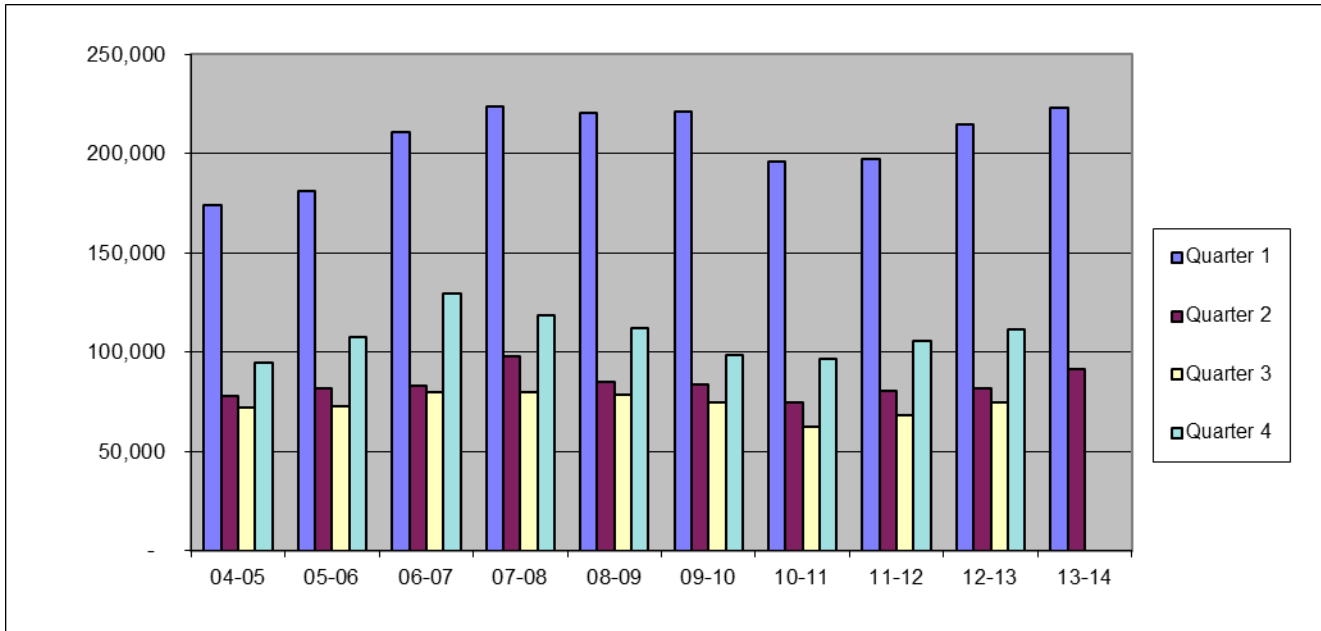


**YACHATS CITY RECORDER'S REPORT**  
 BY NANCY BATCHELDER, CITY RECORDER  
 April 2014

The Transient Rental Taxes and Prepared Food and Beverage Taxes for the third quarter of the Fiscal Year will be coming in this month. Therefore, the following charts are for the first two quarters only.

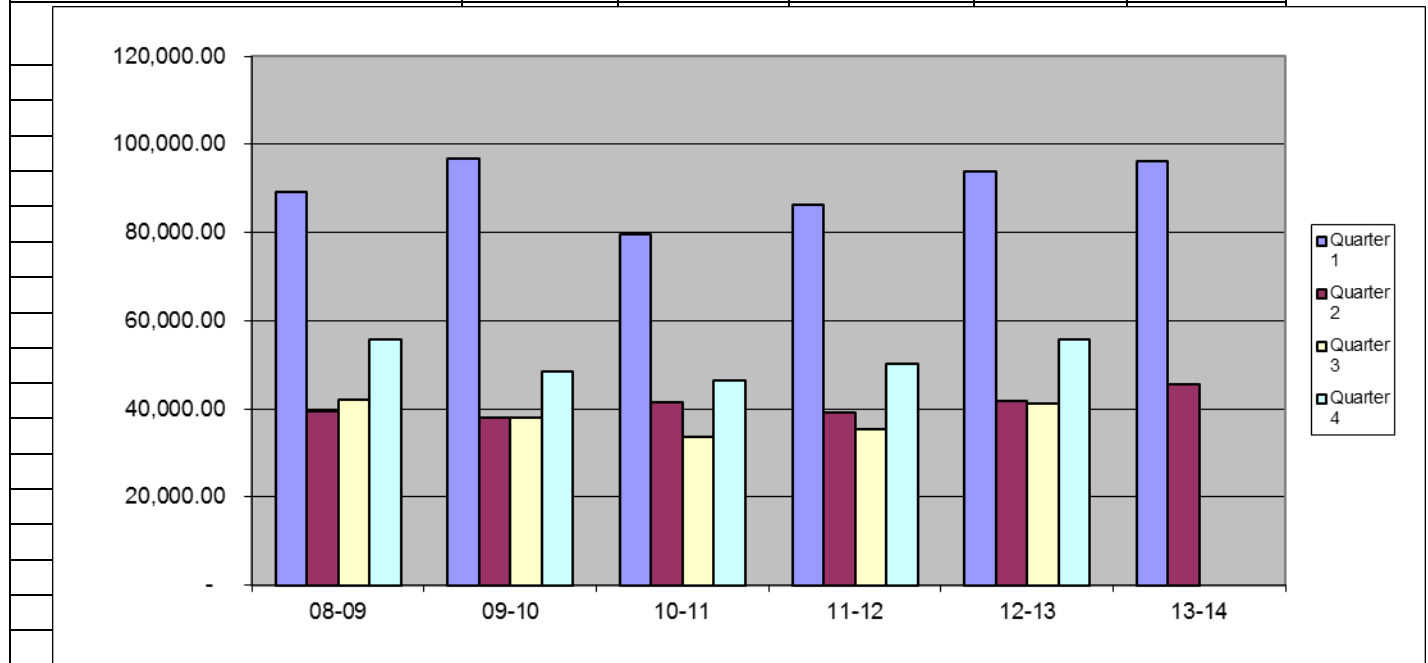
<u>Transient Rental Tax</u>	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	Totals to date
Average by Qtr	43.56%	17.67%	15.69%	23.07%	100.00%
13-14 Budget need by percentage	209,980	85,190	75,611	111,219	482,000
13-14 Actual to date	223,249	91,583			314,832
Projected total					
Difference	13,269	6,393			19,661
Projected Difference to date:	19,661				



Note: This report is by quarter and does not track with the fiscal budget year since the 4th qtr is always received in the next fiscal year.

amount actually received in the fiscal year: 425,541      percent of budget 88%

<b>Food &amp; Beverage Tax</b>	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	Totals to date
Average by Qtr	40.78%	18.32%	17.41%	23.49%	100.00%
13-14 Budget need by percentage	91,755	41,220	39,178	52,848	225,000
13-14 Actual to date	96,046	45,671			141,717
Projected total					
Difference	4,292	4,452			8,743
Projected Difference to date:	8,743				



Note: This report is by quarter and does not track with the fiscal budget year since the 4th qtr is always received in the next fiscal year.

amount actually received in the fiscal year:	197,866	percent of budget	88%	
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I finished working on the Supplemental Budget for the current year and have begun working on the budget for next year.

I attended a Webinar presented by CIS about the updated template for the Employee Handbook and will begin working on a draft for City Council to consider adopting. There have been changes in employment law since the last one was adopted, and the updated template provides their suggestions for dealing with those changes.

City Staff is still struggling to get all of the Transient Rental Licenses and Business Licenses renewed. The licenses expired on December 31. The Second Reminder notices were emailed out in February and yesterday we sent out 68 "third and final" notices by mail, and staff is already starting to receive calls from some that are very angry about the late fee. Most of those that did not send in their renewals on time claim that they never received the email notice and they want to have the late fee waived and City staff has no way of knowing if they did or did not, unless the email address is wrong and it bounces back. Others have had problems with opening the attachment or printing the attachment. In the past, when the paper renewal notices were mailed there was less chance that they would end up in the "junk folder" and there were very few late renewals.

In my report for the February meeting, I reported that the City Staff had spent 77 hours on the process in December and January. Now, through the end of February, that number is closer to 95 hours and

I attended an Election Law Training to learn about the changes the Legislature made. There are quite a few changes regarding forms and the way candidates file. I will be updating the Candidate Manual I give to prospective candidates as a result.

**For Period Ending  
3/31/2014**

	For Year Ending 06/30/13	Annual Budget	Budget Period Ending 03/31/14	Actual Period Ending 03/31/14	Better / (Worse)
<b><u>Major Revenue :</u></b>					
Transient Room Tax* 4 quarters	473,764	482,000	295,128	314,832	19,704
Food and Beverage Tax* 4 quarters	226,357	225,000	132,975	141,717	8,742
Water Services 12 months	475,008	488,000	372,246	373,834	1,588
Sewer Services 12 months	484,202	480,823	366,773	351,445	(15,328)
Contract Sewer Services 12 months	65,088	66,218	49,662	55,761	6,099
Property Tax 12 months	40,571	37,500	28,125	33,344	5,219
URD Property Tax 12 months	188,676	188,676	141,507	179,553	38,046
<b>Total</b>	<b>1,953,666</b>		<b>1,386,416</b>	<b>1,450,486</b>	<b>64,070</b>

**Major Expenses:**

Payroll	485,192	517,832	388,374	393,631	(5,257)
Payroll Taxes	70,550	68,564	51,423	45,588	5,835
Payroll Benefits	169,756	201,115	150,836	133,497	17,340
Payroll Capitalized - included in total to date				(35,663)	
Visitors Amenities Expenses	121,174	107,703	85,715	95,283	(9,568)
Parks and Commons Expense	67,089	68,165	51,122	49,703	1,419
Water Expense	108,572	119,747	91,343	122,827	(31,484)
Sewer Expense	133,340	109,387	83,440	127,711	(44,271)
<b>Total</b>	<b>1,155,673</b>		<b>902,253</b>	<b>932,576</b>	<b>(65,985)</b>

\*amount reported is by quarter  
actual amount received since 7/1/13

Transient Rental tax	425,541
Food and Beverage tax	197,866

Financial/Budget Report

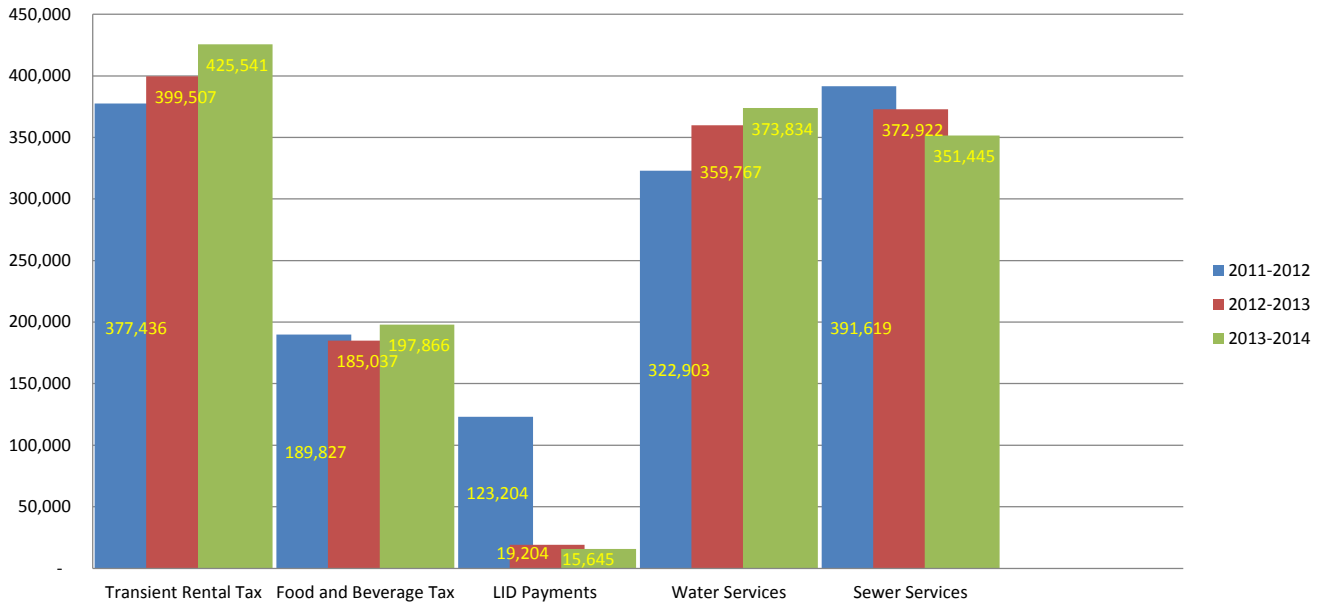
March 31, 2014                      Period 9  
75% Through Budget year

Fund	2011-2012 Budget Year		2012-2013 Budget Year		2013-2014 Budget Year	
	Actual through same period	Actual through same period	Actual to Date	Budget	% of Budget	
<b>General</b>						
Revenue (less Cash Carried Forward)	530,499	553,531	659,367	736,353	90%	
Personnel Expenses	101,183	94,709	90,325	133,704	68%	
Materials and Services	148,378	144,486	143,710	194,602	74%	
Other Expenses/transfers	301,041	322,580	411,407	483,047	85%	
Total Expenses	550,602	561,775	645,443	811,353	80%	
Contingency in Budget				71,640		
<b>Visitor Amenities</b>						
Revenue (less Cash Carried Forward)	125,207	130,508	138,787	140,292	99%	
Materials and Services	109,218	104,263	95,283	107,703	88%	
Transfers	35,126	32,858	21,913	21,913	100%	
Visitor Amenities	5,196	1,335	5,202	23,650	22%	
Total Expenses	149,540	138,456	122,398	153,266	80%	
<b>Capital Reserve/Projects</b>						
Revenue, incl. previous saved	2,054,389	2,087,531	2,365,800	2,405,211	98%	
Expenditures	30,439	125,499	148,052	939,950	16%	
Debt Payment	381,435	250,000	262,000	262,000	100%	
Total Expenses	411,874	375,499	410,052	1,201,950	34%	
Reserved for Future	1,642,516	1,712,032	1,955,748	1,203,261		
<b>System Development Charges</b>						
Revenue, incl. previous saved	305,700	242,620	193,590	261,304	74%	
Expenditures	114,160	45,066	70,000	261,304	27%	
<b>Streets</b>						
Revenue (less Cash Carried Forward)	103,768	102,339	349,463	862,313	41%	
Personnel Expenses	74,322	61,155	67,038	96,677	69%	
Materials and Services	10,822	10,641	16,416	19,269	85%	
Other Expenses/transfers	36,702	41,672	116,052	751,367	15%	
Total Expenses	121,847	113,468	199,506	867,313	23%	
<b>Library</b>						
Revenue (less Cash Carried Forward)	17,669	17,071	20,418	21,336	96%	
Materials and Services	5,156	4,418	6,483	19,220	34%	
Other Expenses/transfers	9,563	10,463	10,447	3,316	315%	
Total Expenses	14,720	14,880	16,930	22,536	75%	
<b>Little Log Church &amp; Museum</b>						
Revenue (less Cash Carried Forward)	10,926	9,975	15,874	15,475	103%	
Materials and Services	4,507	4,243	5,155	8,838	58%	
Other Expenses/transfers	4,225	4,291	16,437	17,737	93%	
Total Expenses	8,732	8,534	21,592	26,575	81%	
<b>Parks &amp; Commons</b>						
Revenue (less Cash Carried Forward)	139,305	136,325	72,943	82,417	89%	
Personnel Expenses	2,527	1,905	5,096	2,926	174%	
Materials and Services	57,544	65,541	63,966	68,165	94%	
Other Expenses/transfers	94,167	48,692	35,000	45,000	78%	
Total Expenses	154,238	116,138	104,062	116,091	90%	
<b>Storm Drains</b>						
Revenue (less Cash Carried Forward)	-	15,400	132,000	132,000	100%	
Personnel Allocation	10,000	10,000		10,000	0%	
Materials and Services	440	2,361	3,790	7,000	54%	
Other Expenses/transfers			2,586	115,000	2%	
Total Expenses	10,440	12,361	6,376	132,000	5%	

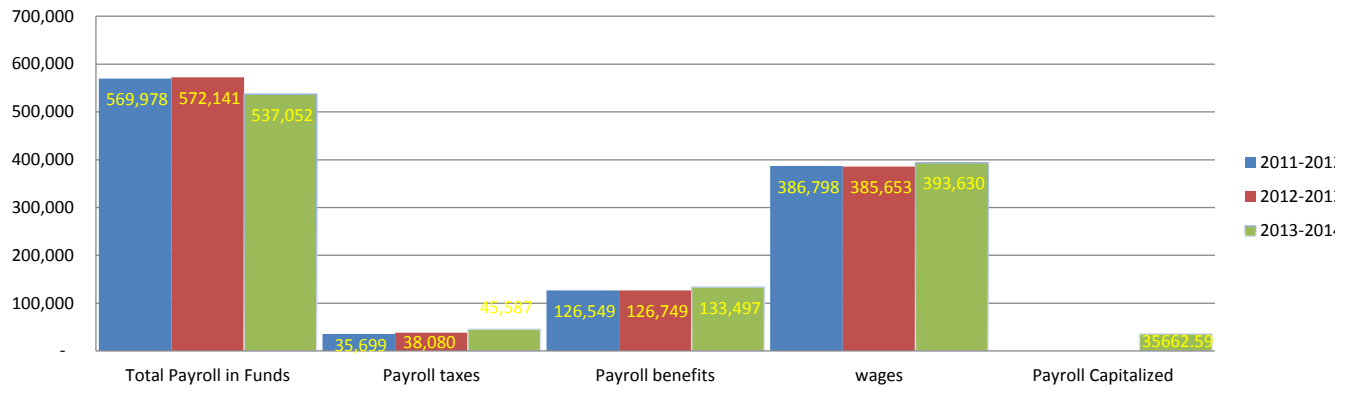
Financial/Budget Report

Fund	2011-2012 Budget Year	2012-2013 Budget Year	2013-2014 Budget Year		
	Actual through same period	Actual through same period	Actual to Date	Budget	% of Budget
<b><u>Water</u></b>					
Revenue (less Cash Carried Forward)	325,459	362,191	376,279	491,300	77%
Personnel Expenses	203,842	208,205	194,757	277,420	70%
Materials and Services	68,814	79,427	122,827	119,747	103%
Other Expenses/transfers	85,205	56,880	147,577	205,373	72%
Total Expenses	357,860	344,512	465,161	602,540	77%
Contingency in Budget				57,796	
<b><u>Sewer</u></b>					
Revenue (less Cash Carried Forward)	439,597	422,234	352,336	482,023	73%
Personnel Expenses	188,104	206,167	161,394	229,492	70%
Materials and Services	71,310	92,416	127,711	109,387	117%
Other Expenses/transfers	197,407	162,750	240,101	306,144	78%
Total Expenses	456,821	461,333	529,206	645,023	82%
Contingency in Budget				66,043	
<b><u>USFS Contract</u></b>					
Revenue (less Cash Carried Forward)			55,761	66,218	84%
Expenses			41,616	66,218	63%
<b><u>Debt Service</u></b>					
All Resources	1,499,746	1,297,374	1,213,758	1,214,263	100%
Payments Made	594,935	580,504	545,528	610,855	89%
<b>Total City Revenue</b>	<b>5,552,265</b>	<b>5,377,098</b>	<b>5,946,375</b>	<b>6,910,505</b>	<b>86%</b>
<b>Total City Expenses</b>	<b>2,945,770</b>	<b>2,772,527</b>	<b>3,177,869</b>	<b>5,517,024</b>	<b>58%</b>
<b><u>Urban Renewal District</u></b>					
Property Taxes Received this year	175,402	174,508	179,553	188,676	95%
Expenditures this year	141,362	116,184	431,382	480,530	90%
	2011-2012	2012-2013	2013-2014	Budget	
Transient Rental Tax	377,436	399,507	425,541	482,000	88%
Food and Beverage Tax	189,827	185,037	197,866	225,000	88%
LID Payments	123,204	19,204	15,645	15,653	100%
Water Services	322,903	359,767	373,834	488,000	77%
Sewer Services	391,619	372,922	351,445	480,823	73%

### Major Revenue Sources



### Personnel Expenses



### Materials & Services

