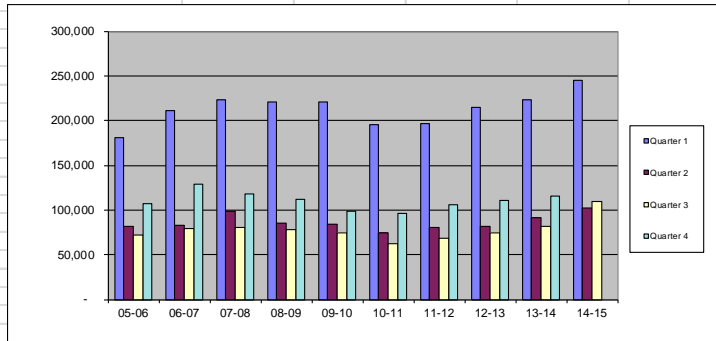


# YACHATS CITY RECORDER'S REPORT

BY NANCY BATCHELDER, CITY RECORDER  
July 2015

## Room Tax

	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	Totals to date
Average by Qtr	43.76%	17.62%	15.57%	23.05%	100.00%
14-15 Budget need by percentage	231,951	93,367	82,521	122,161	530,000
14-15 Actual to date	245,092	101,673	109,195		455,960
Projected total					
Difference	13,140	8,306	26,675		48,120
Projected Difference to date:	48,120				

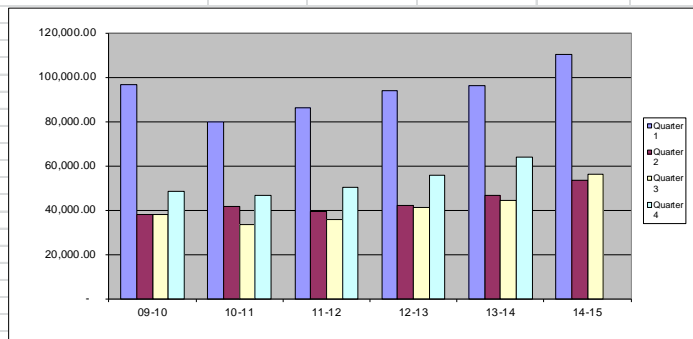


Note: This report is by quarter and does not track with the fiscal budget year since the 4th qtr is always received in the next fiscal year.

amount actually received in the fiscal year: 564,993 percent of budget 107%

## Food and Beverage Tax

	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	Totals to date
Average by Qtr	40.50%	18.55%	17.26%	23.69%	100.00%
14-15 Budget need by percentage	95,180	43,594	40,557	55,669	235,000
14-15 Actual to date	110,271	53,528	55,928		219,727
Projected total					
Difference	15,091	9,934	15,371		40,396
Projected Difference to date:	40,396				



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: 285,500 percent of budget 121%

Although I am not finished with all of the accounting necessary to close out the 2014-2015 Fiscal Year, I do have a few things to report.

- Revenue exceeded the budget amounts in the General Fund, Visitor Amenities Fund, Capital Reserve Fund, System Development Charges, Street Fund, Library Fund, Little Log Church and Museum Fund, Parks & Commons Fund, GO Bond Fund and the Urban Renewal District Fund.
- Expenses were less than budgeted in all funds, although in some funds the expenses came very close. Many of the bills that are paid on July 15 are for 2014-2015 Fiscal Year expenses, so I have to wait until those are posted to the General Ledger before I can determine the actual amount of cash that is available to carry over to the new year.

Fiscal Year 2014-2015

Project	Budget	Revised Estimate	Materials & Services	Labor Expense To Capitalize	City equipment to Capitalize	2014-2015 Cost incl Labor	Over (Under) Revised	Over (Under) Budget	crew hours				
									Prior YR	True Cost of project	this year	crew prior	Total Crew Hours
Tide Gates (3)			507	1,089		1,595	1,595	1,595	3,074	4,669	26	11	37
Decanting Center	25,000	25,000		248		248	(24,752)	(24,752)	357	605	6	7	13
Hwy 101-grant	865,309	865,309	72,228	468		72,696	(792,613)	(792,613)	83,538	156,234	14	22	36
Hwy 101 - Sewerline	73,500	73,500	6,722	1,576		8,298	(65,202)	(65,202)	1,300		31		31
Hwy 101-waterline	143,000	143,000	12,912	2,145		15,057	(127,943)	(127,943)	9,887	24,943	222	17	239
Hwy 101-drainage	205,000	205,000	26,505	5,152		31,657	(173,343)	(173,343)	6,252	37,909	108	80	188
Hydrant Replacement	10,000	10,000					(10,000)	(10,000)					-
Update Water Master Plan (2A)	18,000	18,000		125		125	(17,875)	(17,875)	2,527	2,652	12	50	62
Hanley Drive Looping & SCADA	120,000	120,000	29,880	1,462		31,343	(88,657)	(88,657)	15,473	46,816	142	143	285
Roof 250,000 Gallon Res	8,000	8,000	11,721			11,721	3,721	3,721					-
Surfside Waterline	56,800	56,800		338		338	(56,462)	(56,462)			7		7
Reeves Circle Waterline	50,000	50,000		156		156	(49,844)	(49,844)			3		3
Engineering S. Res	100,000	100,000	1,234	14,973		16,207	(83,794)	(83,794)			301		301
Access Road, Base & Tank S. Res	350,000	350,000	5,421			5,421	(344,579)	(344,579)					-
Infiltration/Inflow Repair	10,000	10,000					(10,000)	(10,000)					-
Generator Building - Main Pump Station	25,000	25,000	24,900	52		24,952	(48)	(48)	613	25,565	1	12	13
Generator Building-WWTP	25,000	25,000	21,000	307		21,307	(3,693)	(3,693)		21,307	6		6
Maint. Basins & Blowers	6,000	6,000					(6,000)	(6,000)					-
I & I Monitoring Equip	1,500	1,500					(1,500)	(1,500)					-
Street Improvements	70,000	70,000	39,108	6,011		45,118	(24,882)	(24,882)			120		120
Commons-Park Grant	71,024	71,024	44,953	27,658		72,611	1,587	1,587	57,239	129,849	706	526	1,232
Labyrinth	8,000	8,000		18		18	(7,982)	(7,982)	403	421	2		2
General Park Plan - Entry Portal (1/4)	22,500	22,500		26		26	(22,474)	(22,474)		26	26		26
Skate Park	7,500	7,500		104		104	(7,396)	(7,396)		104	104		104
Water Equipment	10,000	10,000					(10,000)	(10,000)					-
Bio-solids Transport Vehicles	30,000	30,000					(30,000)	(30,000)					-
Street Equipment	5,500	5,500					(5,500)	(5,500)					-
Software Upgrade	60,000	60,000					(60,000)	(60,000)					-
Year 2 - Information System (1)	20,000	20,000	13,107			13,107	(6,894)	(6,894)	16,294	29,400			-
Library	10,000	10,000		74		74	(9,926)	(9,926)		74	74		74
Fuel Tank	10,000	10,000		234		234	(9,766)	(9,766)		234	5		5
South Gateway Entry Sign	14,000	14,000		52		52	(13,948)	(13,948)		52	1		1
Little Log Church Siding (2)									20,267	20,267		7	7
Electric Power to Emergency Containers (4)			6,140			6,140	6,140	6,140	9,049	15,188			

Red Font indicates completed project

total employee expense 61,178

Notes

- 1) Carry-over of \$4,232.50 from 2013-2014 FY
- 2) \$19,495 remaining on the project that was not completed by June 1. No money in the current budget so will only be done if a supplemental budget is passed.
- 3) Equipment was purchased in 2013-2014 Fiscal Year but was not installed.

**Revenues and Expenditures 2015-12**

6/30/2015

Account	Budgeted Revenue	Revenue to Date	Difference	% Received	Outliers	Budgeted Expenitures	Expenditures to Date	Difference	% Expended	Outliers
					100.00%					100.00%
General (10)	770,045.00	808,378.24	38,333.24	104.98%		770,045.00	671,389.67	98,655.33	87.19%	
Visitor Amenities (12)	495,755.00	496,143.50	388.50	100.08%		495,755.00	128,870.26	366,884.74	25.99%	
Capital Reserve (15)	2,371,535.00	2,511,445.89	139,910.89	105.90%		2,371,535.00	824,171.84	1,547,363.16	34.75%	
Sys. Dev. (16)	161,007.00	186,817.56	25,810.56	116.03%		161,007.00	95,000.00	66,007.00	59.00%	
Debt Service (17)	86,517.00	86,517.00	0.00	100.00%		86,517.00	830.00	85,687.00	0.96%	
Hwy 101 Project (20)	1,387,309.00	867,309.00	(520,000.00)	62.52%	?	1,387,309.00	150,873.73	1,236,435.27	10.88%	
Streets (21)	717,580.00	720,792.23	3,212.23	100.45%		717,580.00	665,712.99	51,867.01	92.77%	
Library (22)	24,847.00	25,783.95	936.95	103.77%		24,847.00	24,289.77	557.23	97.76%	
Log Church Museum (23)	16,712.00	18,781.90	2,069.90	112.39%		16,712.00	14,474.18	2,237.82	86.61%	
Parks and Commons (24)	134,805.00	135,711.23	906.23	100.67%		134,805.00	129,496.00	5,309.00	96.06%	
Storm Drain (30)	141,241.00	141,240.51	(0.49)	100.00%	?	141,241.00	111,509.44	29,731.56	78.95%	
Water (60)	566,260.00	549,210.70	(17,049.30)	96.99%	?	566,260.00	537,333.13	28,926.87	94.89%	
Gen. Oblig. Water Bond - 1992 (66)	47,459.00	50,902.86	3,443.86	107.26%		47,459.00	45,459.00	2,000.00	95.79%	
Sewer (70)	479,131.00	473,265.02	(5,865.98)	98.78%	?	479,131.00	469,258.10	9,872.90	97.94%	
Sewer Debt (76)	1,025,027.00	1,025,027.00	0.00	100.00%		1,025,027.00	510,593.84	514,433.16	49.81%	
USFS Contract (80)	92,425.00	94,256.05	1,831.05	101.98%		92,425.00	44,094.67	48,330.33	47.71%	
URD (90)	256,000.00	286,871.36	30,871.36	112.06%		256,000.00	253,932.28	2,067.72	99.19%	
Totals	8,773,655.00	8,478,454.00	(295,201.00)	96.64%		8,773,655.00	4,677,288.90	4,096,366.10	53.31%	

Total Income over Expenditures 3,801,165.10

All Interfund Transfers are done at the first of the Fiscal Year

Budgeted Expenitures included UEFB and Reserves for Future Use

There is only one payment per year in the GO Bond fund, so expenditures are at 100% for the year

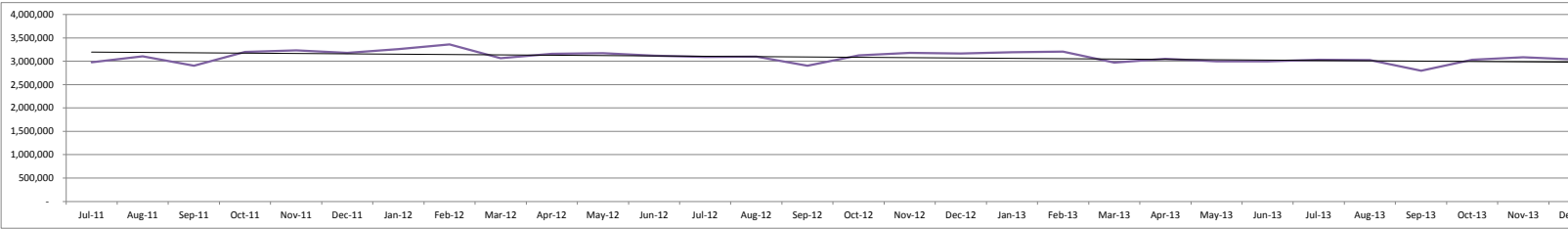
Fund Balance Report

Fund	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13
General Fund (transfers to other funds 7-1)	(227,551)	(210,743)	(212,921)	(31,080)	(22,234)	(32,121)	19,201	70,111	33,520	83,392	77,204	56,635	(251,861)	(241,196)	(254,492)	(101,807)	(2,553)	(23,102)	32,010	54,392	47,242	62,880	55,823	60,062
Visitors Amenities	465,408	457,868	439,179	434,328	428,852	409,019	405,564	396,341	373,098	365,295	360,946	359,323	437,445	432,945	429,527	408,649	402,588	397,793	374,883	370,452	351,350	346,421	341,718	333,128
Capital Reserve	1,386,122	1,465,789	1,479,574	1,557,509	1,586,318	1,583,774	1,618,034	1,642,057	1,642,057	1,678,006	1,668,166	1,671,456	1,675,650	1,648,981	1,649,789	1,717,273	1,708,754	1,704,678	1,739,651	1,716,925	1,715,034	1,761,962	1,761,310	1,751,104
System Development Charges (Reserves)	182,173	174,360	184,157	184,157	185,193	186,229	187,265	188,327	191,540	192,602	192,602	208,896	214,558	201,972	200,362	170,635	170,588	180,629	180,629	187,296	197,554	200,017	202,167	175,821
Water (transfer to reserve made 7-1)	41,339	57,596	61,656	73,006	77,393	56,638	33,277	40,873	45,443	48,031	51,061	43,995	21,940	32,357	49,233	70,306	78,378	71,127	38,560	46,923	53,709	62,886	71,429	99,581
Sewer (transfer to reserve made 7-1)	(109,135)	(78,344)	(61,755)	(32,905)	(2,379)	(372)	18,655	41,385	58,258	72,136	97,760	70,657	(77,976)	(48,901)	(16,998)	7,011	7,691	19,718	12,335	11,818	30,893	43,280	(7,709)	3,576
Debt Reserve - Sewer Plant 2008	1,238,328	1,238,328	1,013,148	1,013,148	978,415	978,415	978,415	978,415	722,502	722,502	722,502	708,182	1,075,293	1,075,293	850,113	850,113	815,679	815,679	815,679	815,679	575,817	575,817	575,817	575,817
Total	2,976,684	3,104,855	2,903,038	3,198,163	3,231,557	3,181,581	3,260,412	3,357,508	3,066,417	3,161,963	3,170,240	3,119,144	3,095,049	3,101,451	2,907,533	3,122,180	3,181,125	3,166,524	3,193,748	3,203,486	2,971,600	3,053,263	3,000,556	2,999,089

Note: All transfers from the General Fund to Streets, Commons, VA, Storm Drain, Library and Little Log Church made on the first day of the Fiscal year, which reduces the balance.

The same is done for the transfers from Water and Sewer to Capital Reserve

Total Fund Balance	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13
	2,976,684	3,104,855	2,903,038	3,198,163	3,231,557	3,181,581	3,260,412	3,357,508	3,066,417	3,161,963	3,170,240	3,119,144	3,095,049	3,101,451	2,907,533	3,122,180	3,181,125	3,166,524	3,193,748	3,203,486	2,971,600	3,053,263	3,000,556	2,999,089



Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	14-Dec	Jan-15	Feb-15	15-Mar	15-Apr	15-May	15-Jun
(186,844)	(191,438)	(205,952)	(52,332)	14,139	3,958	88,421	88,532	76,145	85,821	104,421	76,331	(256,379)	(243,351)	(257,246)	(96,596)	(9,454)	(15,868)	81,465	82,189	62,648	114,181	144,138	136,989
426,803	422,742	403,246	398,103	393,869	371,958	371,292	367,956	349,556	345,057	343,890	341,269	440,985	439,043	421,487	419,915	417,202	400,511	397,598	394,717	377,696	373,597	370,877	367,273
1,920,291	1,892,590	1,888,617	1,942,045	1,950,884	1,930,262	1,945,439	1,956,929	1,955,774	1,777,775	1,767,630	1,724,903	1,638,934	1,640,201	1,619,757	1,674,155	1,678,883	1,729,417	1,756,422	1,745,413	1,762,220	1,770,045	1,687,794	1,687,274
105,821	109,154	109,154	110,243	110,243	116,924	116,924	116,924	123,590	138,988	143,815	144,284	52,617	52,617	52,617	59,478	59,478	82,855	82,855	89,522	91,818	91,818	138,339	138,339
(25,308)	(20,518)	(5,910)	12,529	22,135	22,009	2,899	4,128	11,377	35,041	65,992	57,960	15,610	17,320	31,983	45,799	51,711	46,518	(1,535)	38,539	4,958	(7,875)	7,988	11,878
(236,390)	(213,272)	(196,057)	(182,427)	(174,266)	(176,410)	(167,088)	(159,009)	(173,030)	(15,126)	12,869	7,931	(98,504)	(115,727)	(112,942)	(105,019)	(117,686)	(118,019)	(119,824)	(93,230)	(109,567)	(98,946)	1,842	4,007
1,027,817	1,027,817	802,637	802,637	768,555	768,555	768,555	768,555	529,398	529,398	529,398	529,398	1,025,028	1,025,028	1,025,028	1,025,028	766,115	766,115	766,175	766,115	514,434	514,434	514,434	514,434
3,032,189	3,027,076	2,795,736	3,030,798	3,085,558	3,037,254	3,126,443	3,144,015	2,872,810	2,896,954	2,968,015	2,882,076	2,818,292	2,815,131	2,780,685	3,022,761	2,846,249	2,891,528	2,963,156	3,023,265	2,704,207	2,757,254	2,865,411	2,860,193

Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	30-Nov	31-Dec	Jan-15	Feb-15	Mar-15	Apr-15	15-May	15-Jun
3,032,189	3,027,076	2,795,736	3,030,798	3,085,558	3,037,254	3,126,443	3,144,015	2,872,810	2,896,954	2,968,015	2,882,076	2,818,292	2,815,131	2,780,685	3,022,761	2,846,249	2,891,528	2,963,156	3,023,265	2,704,207	2,757,254	2,865,411	2,860,193

