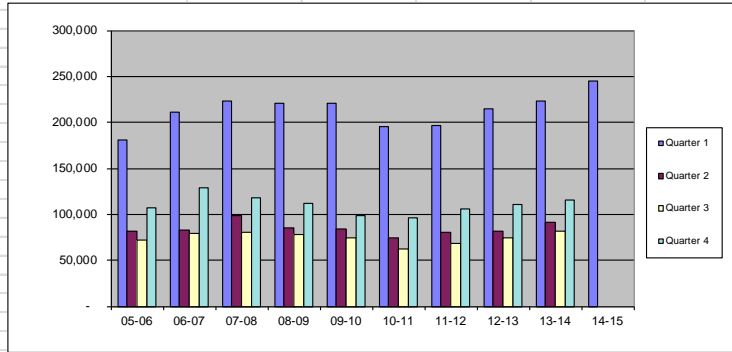


YACHATS CITY RECORDER'S REPORT

BY NANCY BATCHELDER, CITY RECORDER
December 2014

Occupancy Tax Receipts

	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				245,092
Projected total					
Difference	13,140				13,140
Projected Difference to date:	13,140				

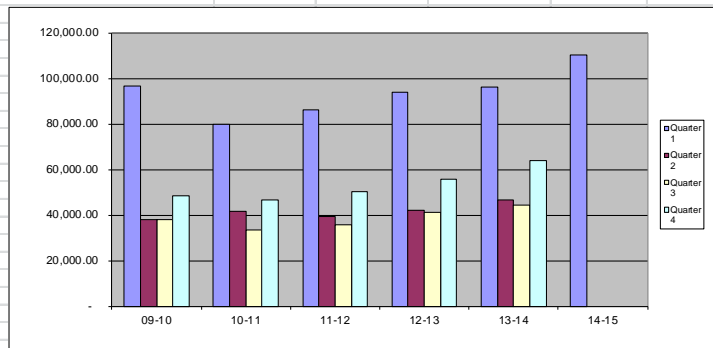


Note: This report is by quarter and does not track with the fiscal budget year since the 4th qtr is always received in the next fiscal year.

amount actually received in the fiscal year: 360,295 percent of budget 68%

Prepared 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				110,271
Projected total					
Difference	15,091				15,091
Projected Difference to date:	15,091				



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: 174,024 percent of budget 74%

City County Insurance Services continued the Risk Management Bonus Program. Last time the City completed all of the necessary steps to receive a deduction of \$4,500 in contributions. This time there are five areas that will be worth a deduction of \$1,000 each as follows:

Executive Risk Management Team:

Team should be made up of elected officials, department heads and employees. Members of the Emergency Planning Committee and the City Attorney could also be invited. CIS would like the team to meet at least four times a

year for about an hour each time. CIS would provide the agenda (but the City could modify it). The City's Risk Management Consultant would like to attend if possible.

On-Line Learning Center

The City would develop an annual plan for required training for all employees and have a majority of staff take at least one class online. Most classes are free to members of CIS.

Elected Officials Training

The Council will view a DVD prepared by CIS which introduces them to CIS Coverages, Governing Basics, Ethics and Preventing Harassment.

The City's Risk Management Consultant could be present to answer questions.

COOP Plan and Agility

The City would need to complete the Continuance of Operations Plan profile in agility and have at least one table top exercise that included the Elected Officials. The Yachats profile already has a significant amount of information populated, but changes and updates need to be made. This is different from the Oregon COOP plan database the State Emergency Management Office maintains.

Volunteer Management Program

This one is easy – the City already has a plan, a Volunteer Coordinator, and maintains a roster of volunteers on the CIS website.

I am recommending that the Council schedule a time when there is a full Council for the CIS Risk Management Consultant to come conduct the Elected Officials Training and that the Risk Management Team be formed and begin meeting. I have asked the Safety Committee to develop the annual training plan for the employees so we can start tracking those trainings. And, I will be asking the employees to help me gather the information needed to complete the Agility Profile.

I have been working with the Auditors as they work on the 2013-2014 audit, working with the bank to enable the electronic deposit system, and will be completing the Annual System Development Charges Report.

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)				1,089		1,089	1,089	1,089	3,074	4,163	26	11	37
Decanting Center	25,000	25,000		26		26	(24,974)	(24,974)	357	383	1	7	8
Hwy 101-grant	865,309	865,309	34,326	96		34,422	(830,887)	(830,887)	83,538	117,960	3	22	25
Hwy 101 - Sewerline	73,500	73,500	4,686	691		5,377	(68,123)	(68,123)	1,300		14		14
Hwy 101-waterline	143,000	143,000	3,863	216		4,079	(138,921)	(138,921)	9,887	13,965	21	17	38
Hwy 101-drainage	205,000	205,000	15,447	2,032		17,478	(187,522)	(187,522)	6,252	23,730	40	80	120
Hydrant Replacement	10,000	10,000					(10,000)	(10,000)					-
Update Water Master Plan (2A)	18,000	18,000		104		104	(17,896)	(17,896)	2,527	2,631	10	50	60
Hanley Drive Looping & SCADA	120,000	120,000	15,053	421		15,474	(104,526)	(104,526)	15,473	30,947	41	143	184
Roof 250,000 Gallon Res	8,000	8,000	11,721			11,721	3,721	3,721					-
Surfside Waterline	56,800	56,800		312		312	(56,488)	(56,488)			6		6
Reeves Circle Waterline	50,000	50,000		52		52	(49,948)	(49,948)			1		1
Engineering S. Res	100,000	100,000		2,391		2,391	(97,609)	(97,609)			46		46
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	9,750	208		9,958	(15,042)	(15,042)		9,958	4		4
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		1,377		1,377	(68,623)	(68,623)			27		27
Commons-Park Grant	71,024	71,024	31,506	27,558		59,064	(11,960)	(11,960)	57,239	116,303	704	526	1,230
Labyrinth	8,000	8,000					(8,000)	(8,000)	403	403			-
General Park Plan - Entry Portal (1/4)	22,500	22,500					(22,500)	(22,500)					-
Skate Park	7,500	7,500					(7,500)	(7,500)					-
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	4,774			4,774	(15,226)	(15,226)	16,294	21,068			-
Library	10,000	10,000		22		22	(9,978)	(9,978)		22	22		22
Fuel Tank	10,000	10,000		208		208	(9,792)	(9,792)		208	4		4
South Gateway Entry Sign	14,000	14,000		26		26	(13,974)	(13,974)		26	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 35,792

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.

	Crew Hours Work Plan	Crew Hours	FY Budget	FY Budget	
		Remaining	Original	Remaining	
Emergency Preparedness Supplies/Equipment	10	7.50	\$6,140.00	\$0.00	Power Supply
Information Services Development	10	10.00	\$20,000.00	\$15,226.00	
South Gateway Sign	5	4.00	\$14,000.00	\$13,974.00	
Deep Asphalt Patching	95	84.50	\$25,000.00		
Asphalt Crack Sealing	20	11.00	\$10,000.00		
Seventh Street Rehabilitation	30	23.00	\$35,000.00		
Total Street Improvements	145.00	118.50	\$70,000.00	\$68,663.00	
Tide Gates @ Quiet water	5	-21.00	\$5,000.00	\$837.00	
Highway 101 Project Street Improvements	100	97.00	\$865,309.00	\$830,887.00	
Highway 101 Project Drainage Improvements	100	60.00	\$205,000.00	\$187,522.00	
Highway 101 Water Systems Improvements	609	488.00	\$143,000.00	\$138,921.00	Reduced 100 Hours
Highway 101 Wastewater Improvements	126	112.00	\$73,500.00	\$68,123.00	
Library Unidentified Projects	5	5.00	\$10,000.00	\$9,978.00	
Skate Park Improvements	5	5.00	\$7,500.00	\$7,500.00	
Labyrinth Improvements	5	5.00	\$8,000.00	\$8,000.00	
Entry Portal Project 1 of 4	5	5.00	\$22,500.00	\$22,500.00	
Replace Ceiling Tiles Commons Building	10	10.00	\$40,000.00	\$40,000.00	
Update Water Master Plan-Conserv/Curtail	25	15.00	\$18,000.00	\$17,896.00	
Hanley Terrace/Horizon Hill/ Looping	400	259.00	\$120,000.00	\$104,526.00	Reduced 100 Hours
Roof Replacement 250K Reservoir	5	1.00	\$8,000.00	-\$3,721.00	
South Reservoir Engineering	100	54.00	\$100,000.00	\$97,609.00	
South Yachats Reservoir Phase 1 Construction	See Above	See above	\$350,000.00	\$347,609.00	
Surfside Drive Waterline Replacement	25	19.00	\$56,800.00	\$56,488.00	
Reeves Circle Waterline Improvements	25	24.00	\$50,000.00	\$49,948.00	
Fuel Tanks and Card System	5	1.00	\$10,000.00	\$9,792.00	
Generator Building Main Pump Station	10	9.00	\$25,000.00	\$48.00	
Generator Buildings-WWTP	10	6.00	\$25,000.00	\$15,042.00	
Decanting Center	20	19.00	\$25,000.00	\$24,974.00	
Commons Playground Improvements	177	-527.00	\$71,024.00	\$11,960.00	Add 527 Hours
Original CIP Work Plan	1942				
Remaining Hours as of 11/30/2014		786.00			

Completed Projects

Revenues and Expenditures 2015-4

11/30/2014

Account	Budgeted Revenue	Revenue to Date	Difference	% Received	Outliers	Budgeted Expenitures	Expenditures to Date	Difference	% Expended	Outliers
					41.67%					41.67%
General (10)	759,588.00	504,682.13	(254,905.87)	66.44%		759,588.00	513,136.05	246,451.95	67.55%	?
Visitor Amenities (12)	495,755.00	494,455.50	(1,299.50)	99.74%		473,419.00	77,253.52	396,165.48	16.32%	
Capital Reserve (15)	2,453,631.00	2,365,958.33	(87,672.67)	96.43%		2,453,631.00	687,075.32	1,766,555.68	28.00%	
Sys. Dev. (16)	161,007.00	154,478.37	(6,528.63)	95.95%		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	53,490.50	1,333,818.50	3.86%	
Streets (21)	682,472.00	695,443.56	12,971.56	101.90%		682,472.00	575,813.92	106,658.08	84.37%	?
Library (22)	23,847.00	23,320.84	(526.16)	97.79%		23,847.00	11,527.33	12,319.67	48.34%	?
Log Church Museum (23)	16,712.00	16,976.65	264.65	101.58%		16,712.00	8,469.31	8,242.69	50.68%	?
Parks and Commons (24)	129,157.00	123,659.08	(5,497.92)	95.74%		129,157.00	81,933.24	47,223.76	63.44%	?
Storm Drain (30)	125,000.00	141,240.51	16,240.51	112.99%		125,000.00	95,471.10	29,528.90	76.38%	?
Water (60)	568,911.00	278,959.58	(289,951.42)	49.03%		568,911.00	227,248.66	341,662.34	39.94%	
Gen. Oblig. Water Bond - 1992 (66)	47,459.00	31,264.68	(16,194.32)	65.88%		47,459.00		45,459.00	0.00%	
Sewer (70)	517,069.00	220,542.00	(296,527.00)	42.65%		517,069.00	338,228.36	178,840.64	65.41%	?
Sewer Debt (76)	1,025,027.00	1,025,027.00	0.00	100.00%		1,025,027.00	258,912.84	766,114.16	25.26%	
USFS Contract (80)	92,425.00	43,664.77	(48,760.23)	47.24%		92,425.00	18,460.30	73,964.70	19.97%	
URD (90)	256,000.00	185,570.21	(70,429.79)	72.49%		256,000.00	253,932.28	2,067.72	99.19%	?
Totals	8,827,886.00	7,259,069.21	(1,568,816.79)	82.23%		8,805,550.00	3,296,782.73	5,506,767.27	37.44%	

Total Income over Expenditures 3,962,286.48

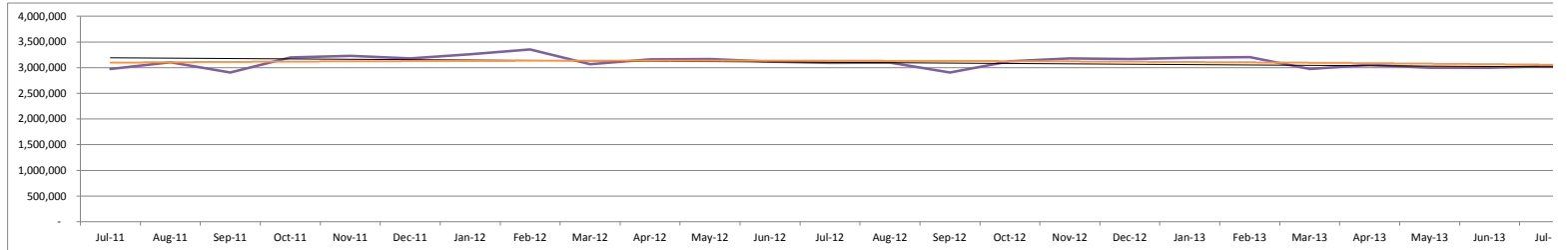
Fund Balance Report

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
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
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
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
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
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
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
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
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

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.

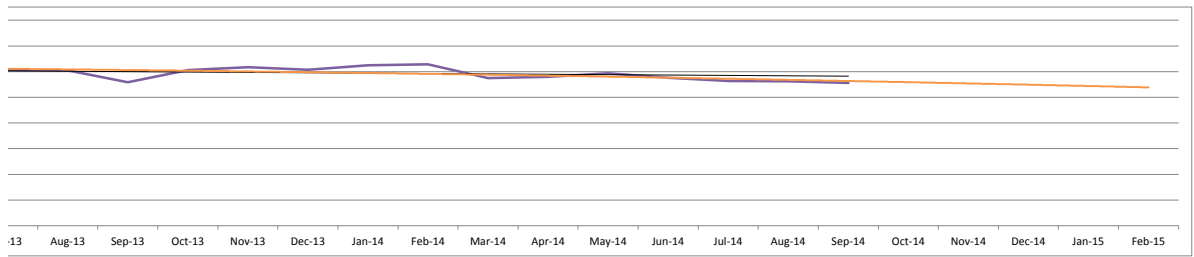
The same is done for the transfers from Water and Sewer to Capital Reserve

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
Total Fund Balance	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



Apr-13	May-13	Jun-13	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
62,880	55,823	60,062	(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)
346,421	341,718	333,128	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
1,761,962	1,761,310	1,751,104	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
200,017	202,167	175,821	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
62,886	71,429	99,581	(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
43,280	(7,709)	3,576	(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)
575,817	575,817	575,817	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
3,053,263	3,000,556	2,999,089	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

Apr-13	May-13	Jun-13	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	14-Nov
3,053,263	3,000,556	2,999,089	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



item	budget	spent	remaining
Project Administration	\$ 15,000.00	\$ 9,763.07	\$ 5,236.93
Engineering	\$ 172,280.00	\$ 68,943.48	\$ 103,336.52
Survey	\$ 35,000.00	\$ 31,622.50	\$ 3,377.50
Environmental Work	\$ 10,000.00		\$ 10,000.00
Coordination and Outreach	\$ 11,000.00	\$ 3,183.94	\$ 7,816.06
Right-of-Way	\$ 12,000.00		\$ 12,000.00
Utility	\$ 55,000.00		\$ 55,000.00
Mobilization and Traffic Control	\$ 45,000.00		\$ 45,000.00
Roadwork and Landscape/bike lane	\$ 344,000.00		\$ 344,000.00
Fixtures: benches, etc	\$ 90,000.00		\$ 90,000.00
Drainage Control	\$ 90,000.00		\$ 90,000.00
Structures	\$ 75,000.00		\$ 75,000.00
Traffic Control and Illumination	\$ 105,000.00		\$ 105,000.00
Contingency	\$ 97,468.00		\$ 97,468.00
	\$ 1,156,748.00	\$ 113,512.99	\$ 1,043,235.01

Prior to 9-13-13 Grant Start		\$ 5,911.13	
Payroll records 4-1-14	\$ 806.13		
Hwy Preliminary Engineering paid to David Rieseck	\$ 2,307.00		
Hwy Preliminary Engineering paid to David Rieseck	\$ 1,694.00		
Planner's Time before 9-13-13	\$ 1,104.00		

total project cost

\$ 119,424.12

ODOT Portion of Project Only

From Grant Funds \$ 1,040,000.00
spent \$ 103,749.92

From City Match \$ 119,800.00
spent \$ 9,763.07

Playground Project 2014

Item	Budget	In Kind (Payroll)	Materials/Services	Total spent	Remaining
Demolition & Site Preparation	\$ 3,000.00	\$ 26,239.00	\$ 636.03	\$ 26,875.03	\$(23,875.03)
Drainage System	\$ 18,500.00	\$ 11,281.00	\$ 11,697.31	\$ 22,978.31	\$ (4,478.31)
Subgrade Materials	\$ 1,800.00		\$ 9,483.19	\$ 9,483.19	\$ (7,683.19)
Surface Material	\$ 39,150.00		\$ 15,111.80	\$ 15,111.80	\$ 24,038.20
Playground Equipment	\$ 29,000.00		\$ 29,877.65	\$ 29,877.65	\$ (877.65)
	\$ 91,450.00	\$ 37,520.00	\$ 66,805.98	\$ 104,325.98	\$(12,875.98)
Not included in grant General Admin expenses	\$ 2,820.00				
 Grand Total		\$ 107,145.98			