YACHATS CITY RECORDER'S REPORT

BY NANCY BATCHELDER, CITY RECORDER February 2016

The Yachats Public Library just received word that they are a beneficiary of the Estate of John L. Hall and should receive \$150,000. I sent the documents to the City Attorney for review and he said it is possible that the trust could run out of assets, or that there could be claims by others filed against the trust. In either of those situations, it is possible the City could get less than \$150,000. In any case it could be several months before there is any distribution. When the money is received I will draft a Resolution Acknowledging an Unanticipated Grant and receipt it into the Library Reserve Funds.

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With the creation of a City Administrator position, I have begun thinking of some things that will need to be reviewed and modified. These will not need to be done immediately because the City Administrator can always be the person authorized to be responsible for the various duties and tasks required, but to be in compliance with the Code and Policies the changes should be done in a timely manner.

The Municipal Code: The entire Code will need to be reviewed and decisions made about changing references from City Recorder or Public Works Director to City Administrator. Changes will then need to be adopted by City Council.

Administrative Policies: The City's Administrative Polices will need to be reviewed and decisions made about changing references from City Recorder or Public Works Director to City Administrator. Changes will then need to be adopted by City Council.

Resolution No. 2010-01-03 will need to be replaced with an updated Line of Succession for Governance in the Event of a Disaster because it currently states that if the Mayor and Council members are not present succession will be deferred to the Public Works Director and then to the City Recorder. That should be changed to City Administrator after that position is filled.

The Job Description for City Recorder will need major modifications if City Council plans to continue having that position. All of the other job descriptions should to be reviewed, especially those for the Plant Operators. The descriptions for the Plant Operators have never been changed to include the tasks related to the "lead" responsibilities. Drafts were submitted but never finalized.

Engineering Standards: The City's Engineering Standards, which were adopted in January 1991 and are referenced in the Code Chapter 7.04 should be reviewed and updated if needed. Changes will then need to be adopted by City Council.

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It has come to my attention that people have been dumping garbage, plastic bags, and other items in the yard debris dumpster for quite some time. Since those types of items are not allowed, the Public Works crew then have to take time to remove those items before more yard debris is dumped on top of the garbage and before Dahl comes to dump the box.

Another issue: Now that the USFS contract has ended the City is no longer receiving the source of funds that has been used to pay for the yard debris dumpster, so a decision will need to be made about how to finance that service. Citizens have come to depend on this service, and in fact, when the box is full many become quite incensed when they are not able to dump their yard debris.

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I met with our Risk Management Consultant from CIS for the City's annual Best Practices review. I have registered for the annual CIS conference in February and will be scheduling the Defensive Driving Classes for City staff sometime in April. The City's Fleet Policy requires that all staff that operate City vehicles take a class every three years; and, CIS will come to Yachats to provide this class free of charge.

Attached are the following reports:

- Revenues and Expenditures Dashboard Report January 31, 2016
- Capital Improvement Project Tracking Status Report
- Enterprise Fund Financial Report
- Tax Revenue Reports

Revenues and Expenditures 2016-7

1/31/2016

Account	Budgeted Revenue	Revenue to Date	Difference	% Received	Outliers	Budgeted Expenitures	Expenditures to Date	Difference	% Expended	Outliers
7.1000.11.1	Daagetea Hevellae	nevenue to pate	2	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	58.33%	zaagetea zapemtares		2	70	58.33%
General (10)	889,520.00	803,273.93	(86,246.07)	90.30%		889,520.00	692,689.89	196,830.11	77.87%	?
Visitor Amenities										
(12)	534,309.00	557,644.24	23,335.24	104.37%		534,308.00	311,062.08	223,245.92	58.22%	
Capital Reserve										
(15)	2,022,554.00	2,349,582.34	327,028.34	116.17%		2,022,554.00	880,354.96	1,142,199.04	43.53%	
Sys. Dev. (16)	82,524.00	202,257.30	119,733.30	245.09%		82,524.00	20,000.00	62,524.00	24.24%	
Debt Service (17)	86,517.00	86,517.00	0.00	100.00%		86,517.00	0.00	86,517.00	0.00%	
Hwy 101 Project										
(20)	1,237,309.00	727,135.27	(510,173.73)	58.77%		1,237,309.00	83,944.92	1,153,364.08	6.78%	
Streets (21)	182,164.00	177,203.65	(4,960.35)	97.28%		182,164.00	79,375.58	102,788.42	43.57%	
Library (22)	24,808.00	23,517.84	(1,290.16)	94.80%		24,808.00	15,212.47	9,595.53	61.32%	?
Log Church										
Museum (23)	15,467.00	12,101.72	(3,365.28)	78.24%		15,467.00	8,585.02	6,881.98	55.51%	
Parks and										
Commons (24)	198,964.00	199,063.65	99.65	100.05%		198,964.00	157,452.23	41,511.77	79.14%	?
Storm Drain (30)	38,166.00	63,822.07	25,656.07	167.22%		38,166.00	32,305.23	5,860.77	84.64%	?
Water (60)	552,161.00	344,713.08	(207,447.92)	62.43%		552,161.00	296,431.18	255,729.82	53.69%	
Gen. Oblig. Water										
Bond - 1992 (66)	45,459.00	49,209.22	3,750.22	108.25%		45,459.00	45,459.00	0.00	100.00%	
Sewer (70)	508,200.00	317,609.27	(190,590.73)	62.50%		508,200.00	304,616.64	203,583.36	59.94%	?
Sewer Debt (76)	1,005,026.00	1,005,026.05	0.05	100.00%		1,005,026.00	258,512.76	746,513.24	25.72%	
USFS Contract (80)	111,650.00	80,211.38	(31,438.62)	71.84%		111,650.00	20,654.41	14,213.60	18.50%	
URD (90)	230,686.00	249,528.09	18,842.09	108.17%		230,686.00	206,051.69	24,634.31	89.32%	?
Totals	7,765,484.00	7,248,416.10	(517,067.90)	93.34%		7,765,483.00	3,412,708.06	4,275,992.95	43.95%	

Total Income over Expenditures 3,835,708.04

All Interfund Transfers are done at the first of the Fiscal Year Budgeted Expenitures included UEFB and Reserves for Future Use

Fiscal Year 2015-2016

113Ca1 1Ea1 2013-2010		D. C. J	14-1-2-1-0	1.1	611	2045 2046	0 /11 1 1	0 (11 1)					
		Revised	Materials &	Labor Expense	City equipment	2015-2016	Over (Under)	Over (Under)			crew hours		
<u>Project</u>	Budget	Estimate	Services	To Capitalize	to Capitalize	Cost incl Labor	Revised	Budget	Prior YR	True Cost of project	this year	crew prior	Total Crew Hours
Decanting Center	25,000	25,000					(25,000)	(25,000)	605	605		13	13
Hwy 101-grant	615,309	615,309	73,862	538		74,400	(540,909)	(540,909)	157,872	232,272	12	36	48
Hwy 101-waterline	122,000	167,089	9,761	2,169		11,930	(155,159)	(110,070)	35,305	47,235	40	239	279
Hwy 101-drainage	170,000	170,000	555	54		609	(169,391)	(169,391)	38,734	39,343	1	188	189
Update Water Master Plan (2A)	18,000	18,000					(18,000)	(18,000)	2,652	2,652		62	62
Hanley Drive Looping & SCADA	164,000	280,565	74,339	36,754		111,094	(169,471)	(52,906)	46,816	157,910	893	285	1,178
Surfside Waterline	56,800	56,800	4,372	408		4,780	(52,020)	(52,020)	338			7	7
Reeves Circle Waterline	50,000	50,000	4,372	204		4,576	(45,424)	(45,424)			4		4
Engineering S. Res	150,000	150,000	56,706	2,769		59,475	(90,525)	(90,525)	21,208		53	301	354
Access Road, Base & Tank S. Res	485,000	485,000	5,128			5,128	(479,873)	(479,873)	5,421				-
Generator Building - Parkside	25,000	25,000	25,728			25,728	728	728		25,728		12	12
Street Improvements	75,300	75,300	51,406	312		51,718	(23,582)	(23,582)	2,880	54,598	6	46	52
Little Log Church Siding	20,000	20,000		54		54					1		
Labyrinth	10,000	10,000					(10,000)	(10,000)	421	421		2	2
General Park Plan - Entry Portal (2/4)	22,500	22,500					(22,500)	(22,500)					-
Commons Roof	65,000	24,000	23,450	370		23,820	(180)	(41,180)			8		8
Commons Bathroom Remodel	10,000	14,556	14,460	96		14,556	0	4,556			3		3
Software Upgrade	60,000	7,300	7,300	2,168		9,468	2,168	(50,532)		9,468			*46.5 O/T only
Year 3 - Information System	24,000	24,000	8,791			8,791	(15,209)	(15,209)		8,791			-
Library	10,000	10,000					(10,000)	(10,000)					-
South Gateway Entry Sign	14,000	14,000					(14,000)	(14,000)	52	52		1	1
General Administration of CIP				1,070	·	· ·				·	18		18

Red Font indicates com	pleted	l pro	ject
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total employee expense 46,968

Fiscal	Year	2015	-2016
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Water System	Water System Budget for Year			tual To Date 1/31/2016	% of Budget 58%	
Operations						
Revenue						
Cash Carried Forward	\$	18,861.00	\$	28,395.37	151%	
Services	\$	530,000.00		\$312,317.79	59%	
Installations	\$	3,000.00	\$	3,999.92	133%	
Other income	\$	300.00	\$	-	0%	
Total Revenue	\$	552,161.00	\$	344,713.08	62%	
Personnel Expenses	\$	280,992.00	\$	138,538.22	49%	
Materials & Services	\$	154,515.00	\$	79,670.26	52%	
Capital Expenditures			\$	· · · · · ·		
Transfer to Reserve	\$	47,400.00	\$	47,400.00	100%	
Transfer to Debt Service						
Revenue Bonds & Fees	\$	39,980.00	\$	17,293.00	43%	
Total Expenses	\$	522,887.00	\$	282,901.48	54%	
		Budget		Actual		
Revenue From Rates	\$	530,000.00	\$	312,317.79		
Expenses paid by rates	\$	475,487.00	\$	235,501.48		
available for reserve	\$	54,513.00	\$	76,816.31		

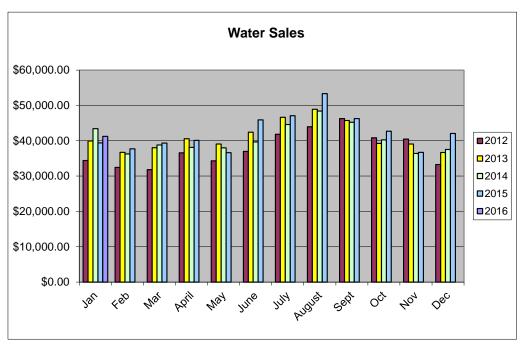
Personnel Expenses and Materials/Services Capitalized & Transferred to Fund 15 \$ 34.077

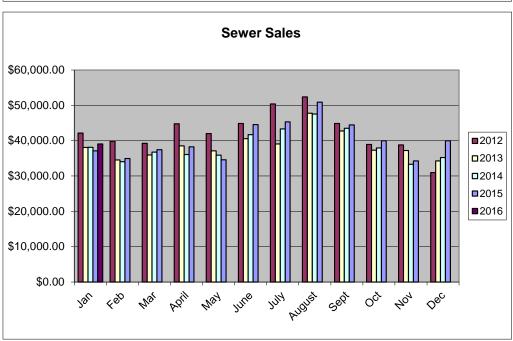
Sewer System	Budget for Year		Ad	ctual To Date 1/31/2016	% of Budget 58%
Operations					
Revenue					
Cash Carried Forward	\$	12,000.00	\$	20,255.81	169%
Services	\$	495,000.00		\$296,109.64	60%
Installations	\$	600.00	\$	1,200.00	200%
Other income	\$	600.00	\$	34.82	
Total Revenue	\$	508,200.00	\$	317,600.27	62%
Personnel Expenses	\$	234,239.00	\$	133,137.19	57%
Materials & Services	\$	160,086.00	\$	74,026.79	46%
Capital Expenditures					
Transfer to Reserve	\$	25,000.00	\$	25,000.00	
Transfer to Debt Service	\$	60,592.00	\$	60,592.00	100%
Revenue Bonds					
Total Expenses	\$	479,917.00	\$	292,755.98	61%
		Dudget		Actual	
Revenue From Rates	Ф	Budget	φ		
	\$	495,000.00	\$,	
Expenses paid by rates	\$	454,917.00	\$	- ,	
available for reserve	\$	40,083.00	\$	28,353.66	

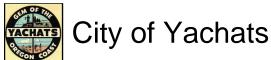
Personnel Expenses and Materials/Services Capitalized & Transferred to Fund 15 none

Other Income

	Budgeted	Received	%
Urban Renewal Receipts	\$ 200,000.00	\$ 214,077.00	107%
Food & Beverage Tax	\$ 284,000.00	\$ 238,166.00	84%



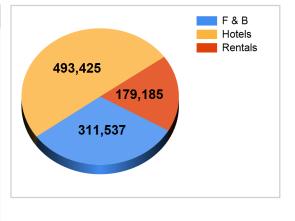


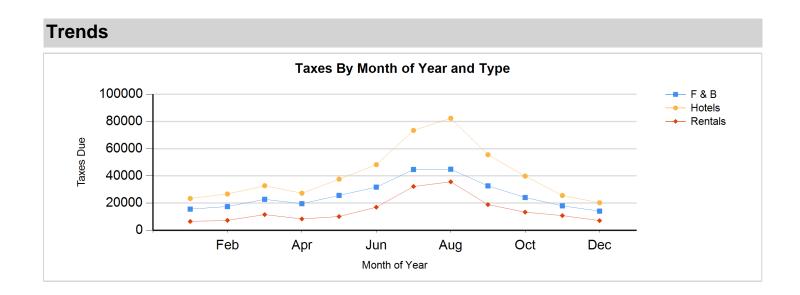


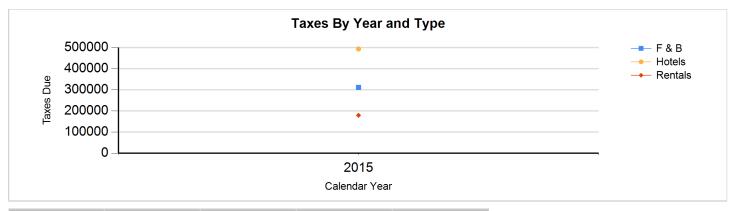
Yearly Taxes for Calendar Year 2015

Calendar Year 2015

Date	F&B	Hotels	Rentals	Total
Jan 2015	15,610	23,418	6,531	45,558
Feb 2015	17,481	26,722	7,329	51,532
Mar 2015	22,814	32,815	11,571	67,200
Apr 2015	19,586	27,303	8,374	55,263
May 2015	25,682	37,615	10,141	73,438
Jun 2015	31,752	48,289	17,012	97,054
Jul 2015	44,767	73,496	32,261	150,524
Aug 2015	44,891	82,419	35,672	162,982
Sep 2015	32,676	55,607	18,939	107,222
Oct 2015	24,162	39,859	13,389	77,411
Nov 2015	18,001	25,597	10,823	54,421
Dec 2015	14,115	20,283	7,144	41,543
Total	311,537	493,425	179,185	984,147







Year		F&B	Hotels	Rentals	Total
	2015	311,537	493,425	179,185	984,147
Total		311,537	493,425	179,185	984,147

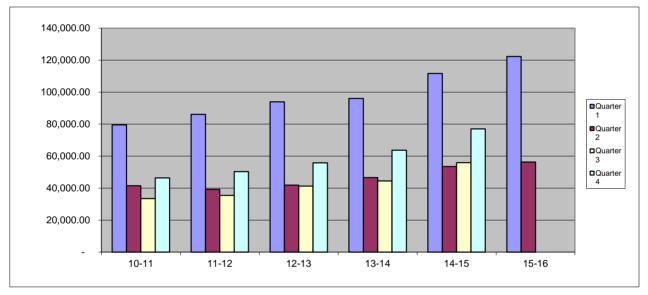
City of Yachats Fiscal Collections Transient Rental Income & F&B

								Better (V	Vorse) to Las	st Year \$	Better (V	orse) to La	st Year %
		Hotels & Motels	Individual Vacation Rentals	Total Quarter	Quarterly Share	Food & Beverage Tax	Quarterly Share	Hotels & Motels	Individual Transient Rentals	Food & Beverage Tax	Hotels & Motels	Individual Transient Rentals	Food & Beverage Tax
First Quarter	2013/14	85,411.24	25,145.37	110,556.61	21.8%	55,773.11	23.1%	6,478.38	(1,335.52)	5,465.81	8.2%	-5.0%	10.9%
Second Quarter	2013/14	159,902.57	63,346.40	223,248.97	44.1%	96,046.13	39.8%	5,705.85	3,258.07	2,099.13	3.7%	5.4%	2.2%
Third Quarter	2013/14	69,233.81	22,348.98	91,582.79	18.1%	45,671.09	18.9%	7,810.74	2,229.21	3,786.29	12.7%	11.1%	9.0%
Fourth Quarter	2013/14	61,297.83	19,605.75	80,903.58	16.0%	43,658.84	18.1%	2,977.86	3,613.80	2,338.20	5.1%	22.6%	5.7%
Total Fiscal Year	2013/14	375,845.45	130,446.50	506,291.95	100.0%	241,149.17	100.0%	22,972.83	7,765.56	13,689.43	6.5%	6.3%	6.0%
	Ratio	74.2%	25.8%	100.0%									
First Quarter	2014/15	85,272.98	28,065.10	113,338.08	19.9%	62,929.28	22.5%	(138.26)	2,919.73	7,156.17	-0.2%	11.6%	12.8%
Second Quarter	2014/15	170.559.53	74,531.97	245.091.50	43.1%	110,271.02	39.4%	10,656.96	11,185.57	14,224.89	6.7%	17.7%	14.8%
Third Quarter	2014/15	71,828.99	29,673.72	101,502.71	17.9%	50,546.47	18.1%	2,595.18	7,324.74	4,875.38	3.7%	32.8%	10.7%
Fourth Quarter	2014/15	82,955.00	25,431.00	108,386.00	19.1%	55,905.00	20.0%	21,657.17	5,825.25	12,246.16	35.3%	29.7%	28.0%
Total Fiscal Year	2014/15	410,616.50	157,701.79	568,318.29	100.0%	279,651.77	100.0%	34,771.05	27,255.29	38,502.60	9.3%	20.9%	16.0%
	Ratio	72.3%	27.7%	100.0%									
First Quarter	2015/16	113,207.00	35,527.00	148,734.00	26.4%	132,925.00	42.7%	27,934.02	7,461.90	69,995.72	32.8%	26.6%	111.2%
Second Quarter	2015/16	211,522.00	86,872.00	298,394.00	52.9%	122,334.00	39.3%	40,962.47	12,340.03	12,062.98	24.0%	16.6%	10.9%
Third Quarter	2015/16	85,739.00	31,356.00	117,095.00	20.8%	56,278.00	18.1%	13,910.01	1,682.28	5,731.53	19.4%	5.7%	11.3%
Fourth Quarter	2015/16				0.0%		0.0%				0.0%	0.0%	0.0%
Total Fiscal Year	2015/16	410,468.00	153,755.00	564,223.00	100.0%	311,537.00	•	82,806.50	21,484.21	87,790.23	20.2%	13.6%	31.4%
	Ratio	72.7%	27.3%	100.0%			•			-	·		

	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	TOTALS
10-11	79,576.12	41,476.25	33,488.25	46,401.38	200,942.00
11-12	86,182.37	39,182.37	35,488.01	50,307.30	211,160.05
12-13	93,947.04	41,884.80	41,320.64	55,773.11	232,925.59
13-14	96,046.33	46,641.20	44,510.55	63,752.55	250,950.63
14-15	111,724.36	53,527.85	55,927.77	77,020.00	298,199.98
15-16	122,309.00	56,278.00			178,587.00

1,194,178.25 2009-2010 to 2014-2015 total 284,000.00 15-16

	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	Totals to date
Average by Qtr	39.15%	18.65%	17.65%	24.56%	100.00%
15-16 Budget need by percentage	111,175	52,966	50,117	69,742	284,000
15-16 Actual to date	122,309	56,278			178,587
Projected total					
Difference	11,134	3,312			14,446
Projected Difference to date:	14,446				



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:

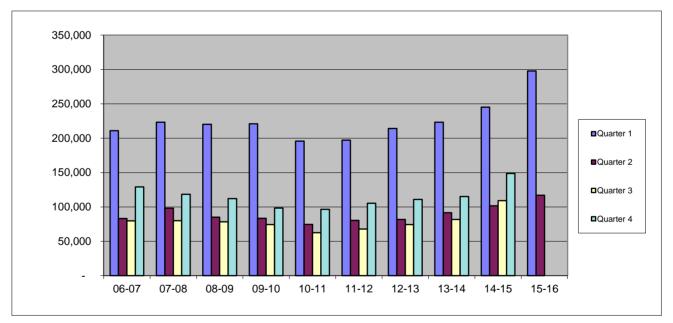
255,683 percent of budget

90%

	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	TOTALS
06-07	211,002	83,142	79,812	129,101	503,057
07-08	223,396	98,075	79,992	118,469	519,932
08-09	220,297	84,996	78,286	112,203	495,782
09-10	220,987	83,544	74,271	98,362	477,164
10-11	195,721	74,605	62,602	96,500	429,428
11-12	197,139	80,425	67,863	105,393	450,820
12-13	214,285	81,804	74,312	111,040	481,441
13-14	223,249	91,583	81,873	115,275	511,980
14-15	245,103	101,673	109,195	148,734	604,705
15-16	297,981	117,095		-	415,076

4,474,309 2006-2007 to 2014-2015 total 598,000 15-16 Budget

	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	Totals to date
Average by Qtr	43.61%	17.43%	15.83%	23.13%	100.00%
15-16 Budget need by					
percentage	260,779	104,228	94,653	138,340	598,000
15-16 Actual to date	297,981	117,095			415,076
Projected total					
Difference	37,202	12,867			50,069
Projected Difference to date:	50,069				



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.