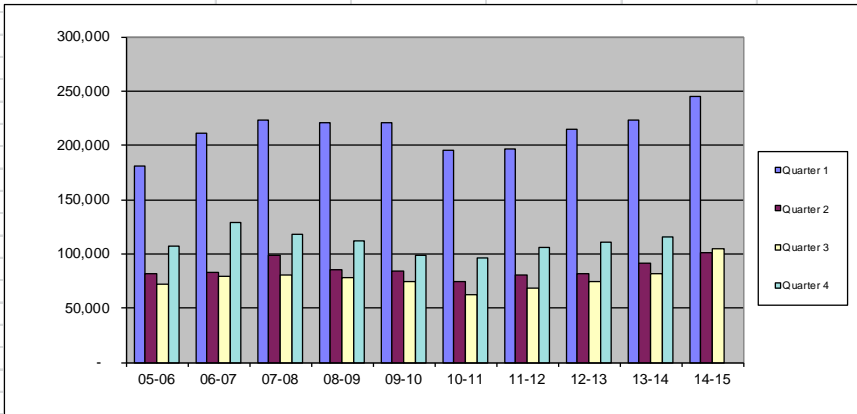


YACHATS CITY RECORDER'S REPORT

BY NANCY BATCHELDER, CITY RECORDER
May 2015

	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	101,503	104,818		451,413
Projected total					
Difference	13,140	8,136	22,298		43,574
Projected Difference to date:	43,574				

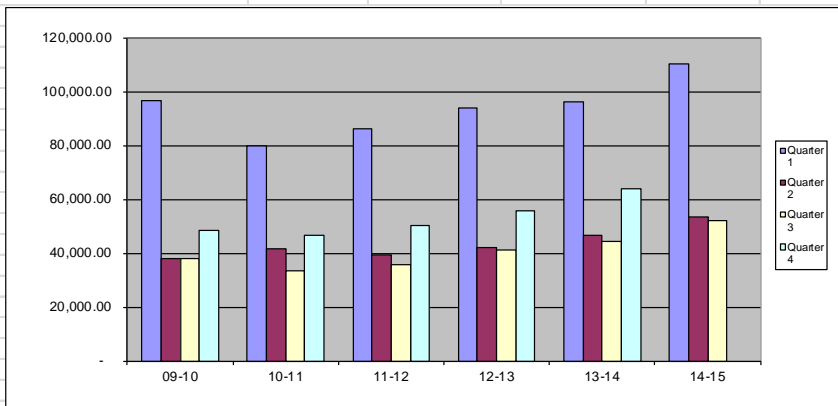


Note: This report is by quarter and does not track with the fiscal budget year since the 4th qtr is always received in the next fiscal year.

amount actually received in the fiscal year: 563,831 percent of budget 106%

Food and Beverage Taxes

	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	53,440	52,034		215,744
Projected total					
Difference	15,091	9,846	11,477		36,414
Projected Difference to date:	36,414				



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: 284,013 percent of budget 121%

We began working on three of the CIS Bonus Programs this past month.

- At the work session last month, the City Council participated in the Elected Officials Training presented by CIS.
- The Executive Risk Management Committee met with the City's Risk Management Consultant from CIS for the first meeting and a second meeting is scheduled for May 14 at 1:00 p.m. The first step is to identify potential risks the City faces and determine the likelihood and severity of each.
- Employees participated in a CIS Learning Center online training in harassment. A annual training plan has been established and the City is able to get the discount if the majority of employees take at least one training online. In order to make that easier for the employees it was done as a group with all the employees that were available that day.

Each of these activities is worth a discount off the insurance contribution next year equal to 1% up to \$1,000.

The Emergency Planning Committee is conducting a tabletop exercise on May 12 and that will also make the City eligible for a discount on the insurance next year.

The City Hall staff would like to thank the volunteers who helped "hold down the fort" while the three of us attended the Oregon Association of Municipal Records Mid-Year Academy Training Session in Seaside in April. Trainings such as the ones offered by OAMR are the best way Records and Deputy Records can receive training that is truly relevant to the duties we perform for our cities.

Revenues and Expenditures 2015-4

4/31/2015

Account	Budgeted Revenue	Revenue to Date	Difference	% Received	Outliers	Budgeted Expenitures	Expenditures to Date	Difference	% Expended	Outliers
					83.33%					83.33%
General (10)	759,588.00	750,442.81	(9,145.19)	98.80%		759,588.00	636,261.46	123,326.54	83.76%	?
Visitor Amenities (12)	495,755.00	494,455.50	(1,299.50)	99.74%		473,419.00	120,858.91	352,560.09	25.53%	
Capital Reserve (15)	2,453,631.00	2,562,750.12	109,119.12	104.45%		2,453,631.00	792,704.98	1,660,926.02	32.31%	
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	124,478.50	1,262,830.50	8.97%	
Streets (21)	682,472.00	714,098.19	31,626.19	104.63%		682,472.00	651,365.43	31,106.57	95.44%	?
Library (22)	23,847.00	25,270.34	1,423.34	105.97%		23,847.00	20,398.90	3,448.10	85.54%	?
Log Church Museum (23)	16,712.00	18,194.40	1,482.40	108.87%		16,712.00	13,431.24	3,280.76	80.37%	
Parks and Commons (24)	129,157.00	131,527.48	2,370.48	101.84%		129,157.00	123,899.43	5,257.57	95.93%	?
Storm Drain (30)	125,000.00	141,240.51	16,240.51	112.99%		125,000.00	108,380.46	16,619.54	86.70%	?
Water (60)	568,911.00	470,263.14	(98,647.86)	82.66%	?	568,911.00	478,137.91	90,773.09	84.04%	?
Gen. Oblig. Water Bond - 1992 (66)	47,459.00	50,902.86	3,443.86	107.26%		47,459.00	45,459.00	45,459.00	95.79%	?
Sewer (70)	517,069.00	398,832.53	(118,236.47)	77.13%	?	517,069.00	497,778.63	19,290.37	96.27%	?
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	75,432.14	(16,992.86)	81.61%	?	92,425.00	39,424.64	53,000.36	42.66%	
URD (90)	256,000.00	278,367.68	22,367.68	108.74%		256,000.00	253,932.28	2,067.72	99.19%	?
Totals	8,827,886.00	8,277,448.26	(550,437.74)	93.76%		8,805,550.00	4,512,935.61	4,336,073.39	51.25%	

Total Income over Expenditures 3,764,512.65

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

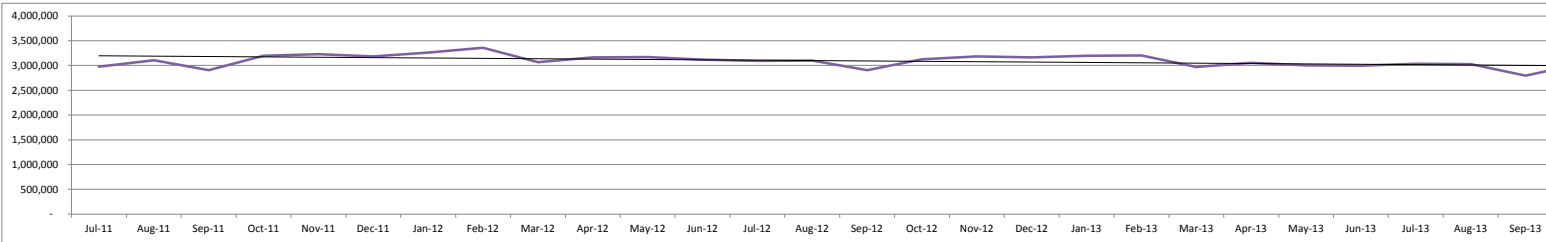
Fund Balance Report

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
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
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
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
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
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
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
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
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

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.

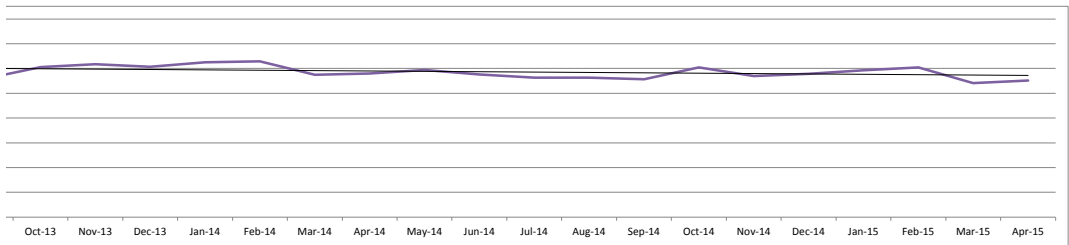
The same is done for the transfers from Water and Sewer to Capital Reserve

	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
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	3,053,263



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	14-Dec	Jan-15	Feb-15	15-Mar	15-Apr
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)	(15,868)	81,465	82,189	62,648	114,181
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	400,511	397,598	394,717	377,696	373,597
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	1,729,417	1,756,422	1,745,413	1,762,220	1,770,045
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	82,855	82,855	89,522	91,818	91,818
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	46,518	(1,535)	38,539	4,958	(7,875)
(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)	(118,019)	(119,824)	(93,230)	(109,567)	(98,946)
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	766,115	766,115	766,115	766,175	766,115	514,434	514,434
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	2,891,528	2,963,156	3,023,265	2,704,207	2,757,254

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	30-Nov	31-Dec	Jan-15	Feb-15	Mar-15	Apr-15
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	2,891,528	2,963,156	3,023,265	2,704,207	2,757,254



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		104		104	(24,896)	(24,896)	357	461	2	7	9
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	1,385		8,106	(65,394)	(65,394)	1,300		27		27
Hwy 101-waterline	143,000	143,000	12,912	595		13,507	(129,493)	(129,493)	9,887	23,394	58	17	75
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	1,006		30,887	(89,113)	(89,113)	15,473	46,360	98	143	241
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	14,094		15,328	(84,672)	(84,672)			283		283
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	5,465		44,572	(25,428)	(25,428)			109		109
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 57,413

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.

Overtime Comparison

	2011	2012	2013	2014	2015
Jan	10.5	13.5	20	22	59
Feb	0	2	0	8	33.5
Mar	2	2	13	9	53.5
April	2	16	13.5	24.5	21
May	0	2	9	73	39
June	6	7	117	55.5	
July	10	11.5	40.5	104	
Aug	0	12	45	31.5	
Sept	5.5	8.5	49	39	
Oct	14	2	91.5	9	
Nov	13	5	17.5	28.5	
Dec	0	6	28.5	21	
	63	87.5	444.5	425	206

