1. Agenda

    Documents:

    02-11-2020 Public Works Agenda.pdf

2. Meeting Materials

    Documents:

    2020-01-14 Public Works Minutes.docx
    2020 January Public Works Department Report .Pdf
    Safety-Maintenance STATUS_Feb_2020.Pdf
    Driftwood EV Parking 02-06-20.Pdf
    Driftwood Layout 02-06-20.Pdf
    Financial Report.pdf
    2019 December General Fund FINAL.pdf
    2019 December Public Works FINAL.pdf
    2019 December Public Works Summary FINAL.pdf
    2019 DecemberGeneral Reserve FINAL.pdf
    CIP.pdf
    SDC Calculations 2003-2020 2019.Pdf
    SDC Calculations 2003-2020.Pdf
    2006 SDC Study.pdf
    Adopt-A-Hydrant.pdf

CITY OF YACHATS

PUBLIC WORKS & STREETS COMMISSION MEETING

441 Hwy 101 N., Yachats Commons, Room 1

Tuesday, February 11, 2020 at 3:00pm

AGENDA

I. Meeting called to order

II. Minutes of January 14, 2020 meeting

III. Reports
- A. Public Works Department
- B. Emergency Preparedness Committee
- C. Solid Waste District Advisory Council
- D. Financial Report

IV. Current Business
- A. Update On Utility Billing System Recommendations

V. New Business
- A. Linn West – Volunteer Application
- B. Review Adjustment to SDC Charges
- C. Adopt a Fire Hydrant Program

VI.
- A. Other Business
- B. From the Commission
- C. From the Floor

Next Meeting Tuesday, March 10, 2020 at 3:00 P.M.

This meeting is open to the public and all interested persons are invited to attend. This meeting will be audio taped. All items to be considered by the Commission must be submitted to City Hall no later than one week prior to the meeting. Minutes of all public meetings are available for review at City Hall, or on the City website at www.yachatsoregon.org .

In accordance with ORS 192.630, City of Yachats will make a good faith effort to provide accommodations for any person desiring to attend a public meeting, if the request is made at least 48 hours in advance of the meeting time. The meeting room is physically accessible to persons with mobility devices; a sign language or foreign language interpreter may be available, with advance notice. Call City Hall at 541- 547-3565 or Oregon Relay 1- 800-735-2900 (TDD) two days in advance. Posted 1/28/20

City of Yachats

PUBLIC WORKS & STREETS COMMISSION

January 14, 2020

Draft Minutes

I. Call to Order

Chair Bob Bennett called the January 14, 2020 regular meeting of the Public Works and Streets Commission to order at 3:00 pm in Room 1 of the Yachats Commons. Members present: Bob Bennett, Ron Urban, Don Groth, Tom Bedell, and Tom Fisher. Absent: none. Staff present: Water Treatment Plant Lead Rick McClung. Council Present: Leslie Vaaler. Audience: 1.

II. Minutes of November 12, 2019

Commissioner Urban moved to approve the December 10, 2019 meeting minutes as presented: Aye – 5; No – 0.

III. Reports

A. Public Works Department

McClung highlighted from the Public Works report:

- There was 7.26” rain in December.
- Four million gallons were produced, 3 million gallons were treated, and it appears there was no I&I.
- He now has access to Springbrook and can calculate the water efficiency rate. They are currently at 79% efficiency. They were at 45% at the end of summer when the large leak was active. McClung indicated there were still small leaks to locate and repair.
- Public Works has been trying to keep the Quiet Water storm drains clear as there had been flooding in previous years.
- A large tree was cleared from Salmon Creek headworks.
- Crew were getting trained on radio read heads at the meter. He indicated once the meter is set to radio read, it will not touch read. In some cases, a manual read is required.
- A generator went out and was immediately repaired.
- A lot of shop maintenance and cleanup is underway in preparation for an OSHA inspection.
- They are hoping the Vac Truck will last until there are funds to buy a new one.

Commissioner Bedell asked about the cost to the City for grease issues. McClung estimated it takes 25 hours per month. McClung explained the biggest issue was clogs in the lines, and Buckwald has been trying to flush the lines more. He reported the increase in grease trap inspections was helping. McClung suggested they inspect the traps four times each year. Bennett asked if they were still getting grease build-up south of the bridge. McClung stated it was still a mystery as to the source. There was speculation there might be an industrial kitchen in operation.

McClung reported Dave Buckwald has finalized plans for the pole building and will be sending out an RFP in the next month. He added that a new gate at Public Works near the Library end was installed so they can get dump trucks to the biosolids.

McClung noted that the white board does not include operations work. Bennett clarified that around 3.5 people are needed to plant operations alone.

Bennett asked about a pothole at Highway 101 and Ocean View Drive as the county repaving stopped short of that spot. The Commission asked McClung to talk to ODOT to encourage a repair.

B. Emergency Preparedness Committee

No meeting this month.

C. Solid Waste District Advisory Council

Bedell reported he has not heard from the leader of the Advisory Council. Bennett indicated he would get a letter from the City about his role with the Advisory Council when that was needed.

D. Financial Report

Bennett reminded Commissioners of the reporting cycle.

100-1040 Streets Operating

Bennett wanted clarification on the "Expenses paid by Rates" line item. Groth suggested he talk with Manager Beaucaire and Martha Jirovec.

150-1040 Capital Reserves

Bennett indicated they will not be doing street work until weather improves. Groth noted the $454,000 beginning balance includes $314,000 coming from visitor amenities, which is reserved for parking.

100-1050 Storm Drains Operating

Bennett noted expenses might rise as there could be more clogging due to weather.

150-1050 Storm Drain Capital Reserve

The heading has a typo: Should be 150-1050, not 100-1040.

Groth clarified that the $40,000 will be coming from the General Fund.

660-1700 Water Operating

Bennett noted they are ahead on revenues but that likely reflects summer seasonality. He noted the high installations due to building. He also noted personnel was a bit high. McClung was not certain if his hours for capital were reflected in these numbers. Groth noted the negative $3,500 under rents or fees was going to be reclassified elsewhere.

<u>660-1705 Water Capital Reserve</u>
No activity.

<u>670-1800 Wastewater Operating</u>
Bennett noted personnel here was rather low.

<u>670-1805 Wastewater Capital Reserve</u>
No activity.

IV. Current Business

A. Review Potential Capital Improvement Projects

Bennett stated he was most concerned about missing important projects in the Capital Plan.

<u>Water</u>
Item 4: Bennett asked about the "I-5 bridge." Groth noted Item #4 was for the South Tank and for the Yachats Bridge. McClung explained he was prioritizing the earthquake valve at the South Tank before moving forward with the bridge earthquake valve. McClung expected the cost for the bridge valve to be high, with as much as $35,000 for the valve itself. McClung expected to be finishing the South Tank valve by the end of the fiscal year.

Item 1: Bennett asked if the water master plan was underway.

Item 2: McClung indicated the backwash plan was in progress with engineering.

Item 7: McClung explained the water plant replacement project is for maintenance related work that involves improved equipment.

Item 18: Bennett asked if there was still a problem with Blackstone/Hanley. McClung explained that Blackstone has a line that stops just past John May's house. The Horizon Hill line stops near there. He explained this project would connect the two to create redundancy in the system and create greater security. Bedell asked about potential problems. McClung indicated the issues can be handled with proper engineering and valves.

Bennett asked about remaining concrete asbestos pipes in the City. McClung indicated he wanted to prioritize E 2nd Street as that had concrete asbestos pipes. Bennett asked about other areas with concrete asbestos. McClung indicated King Street from the 200,000-gallon reservoir to the cemetery was asbestos concrete. McClung added that concrete asbestos "sweats" or loses water.

<u>Wastewater</u>
Item 1: Bennett noted the manhole replacement has been established to be ongoing.

Item 12: McClung explained "Pump Electric Quips" is for having a special plug to switch out submersible pumps so that electricians would not need to be called out to do the switch. The Commission agreed to use "plugs" instead of "quips" in the item description.

Bennett asked about other projects Buckwald had wanted to add. McClung indicated they need more time to finish the list. Bennett asked about the status of getting rid of the remaining septic systems. McClung noted some of the issues that project raises. Bedell noted this issue also means crossing Gender Creek with a sewer line.

Bennett indicated they would look at this page again at the February meeting.

Storm Drains

Bennett noted the City does not have a useful storm drain plan. McClung noted that to alter SDCs, newer water, wastewater and storm drain plans are needed. Bennett summarized the restrictions on how SDCs can be spent.

Streets

Groth reviewed that W 1st Street was complete, Horizon Hill Stabilization will be done by the end of the fiscal year, and Driftwood was in progress. McClung reported the City hired consultants for Ocean View Drive in preparation for paving.

Bennett noted he heard from the City Manager about not being able to use the quick plan to get a traffic flow recommendation. Bennett added that the City needed to apply for grant money to do the larger transportation plan. Councilor Vaaler recalled the ODOT representative on the phone at a Council meeting had indicated it could be a quick response, but the City Manager later learned it could not. Anderson asked why any “plan” was needed to fix the curb situation. Bennett recalled wanted the City to do a comprehensive traffic safety plan. McClung recalled the City fought to not have “bulb out” curbs, and ODOT indicated that it was a safety issue and that it would result in less parking without the bulb outs. McClung asserted the City was hoping the transportation study would recommend fixing the curbs.

B. Update on Utility Billing System Recommendations

Bennett indicated the company doing the study will present information at the Council meeting on January 15, 2020. Bennett passed out a summary of the constructs for the current and new billing systems.

Fisher asked for clarification on “recognized billing standards.” Bennett explained the history of implementing the base rates in the current system. Bedell clarified that the goal is to cover the operations and maintenance costs and to contribute $200,000 each from water and wastewater for capital projects.

C. Review Newburg Utility Billing Document

Bennett explained the materials in the packet were a combination of materials provided by Clerk Jackson and what Manager Beaucaire took form the Newburg documentation. Bennett indicated the hope was to implement the new system by the start of the next fiscal year.

- Page 5, Section C Monthly Billing: Urban noted the due date shows 25 days but the Yachats Municipal C ode specifies 15 days.
- Page 6, regarding bills: Anderson asked if they could change the billing cycle to be the meter reading dates so people do not think they are charged for water that has yet to be used. Bennett

indicated he would make a note. Groth noted the peculiarity of when the system jumps to the next level even if it was only a few gallons over.

- Pages 5-12: Urban noted numbers in these pages will have to be adjusted to match what is in YMC 8.04.040a and 8.04.040b.
- Page 18, Item J Winter Averaging: Bennett did not know if the City currently does winter averaging.
- Page 18, Item K Payment Methods: Commissioners were not certain of current payment methods accepted.

Groth asked about the policy for exempt organizations. Bennett suggested that issue should be addressed in the utility rate study.

Bennett noted a list of things that will need documenting at some point:

1. Annual audit and adjustments to fee structure
2. Documentation as to how meter readings are captured and entered into the billing system, including the process used to make the adjustments
3. Documentation as to how to transfer meter data into the billing system software
4. Which billing system fields are used to compute the bill itself? Which tables in the billing system have to contain the tiered amounts?
5. How to transfer information from the billing system to the accounting system?
6. Which fields must be changed to make adjustments?
7. List of all required reports, such as the amount of water sold, audit reports, and long-term reconciliations.

Groth added there was a budget item for transfers to capital for streets and drains. He asked if how that was to occur should be part of this policy document.

V. New Business

A. Upcoming Events

1. Required Training on January 30, 2020, 9:00 am - 3:00 pm
2. Projected Schedule for FY20 Budget Preparation

VI. Other Business

A. From the Commission

Bedell nominated Bob Bennett for Chair. Bennett nominated Don Groth for Chair. Vote: Bennett – 4; Groth – 1. Bennett is appointed as chair.

Bedell nominated Don Groth as Vice-Chair. Groth is appointed as Vice-Chair.

Bennett noted the request from ODOT for calculation of lane miles. Commissioners were not certain as to what was included in this report, such as private streets. Bennett stated McClung and Manager Beaucaire would be the ones to complete this form. Urban suggested if no streets were added, the total miles would not change. Bennett noted the change of Ocean View to one lane and the additional paving at the west end of W 1st Street.

Vaaler noted City will have to cover around 15% of costs should they get a grant to do the Transportation Safety Plan.

.

B. From the Floor – none

With no further business before the commission, Bennett adjourned meeting at 4:50 pm.

________________________________ ______________

Bob Bennett, Chair Date

Minutes prepared by H.H. Anderson on December 16, 2019.

Date: February 7, 2020

To: Shannon Beaucaire, City Manager

From: Public Works Department

Re: January 2020 Public Works Report

Rain fall at Yachats Public Works:

	Inches			
Year	**2020**	**2019**	**2018**	**2017**
November	14.52	6.19	13.39	8.99
Rain year to date:	14.52	6.19	13.39	8.99

Total water production: **4,416,100 gallons** **87 % efficiency**

Total wastewater treated: **11,238,000 gallons**

The following is a list of what was done by Public Works staff outside of normal operations:

Streets:

- Potholes filled multiple times.
- Removed tree on 3rd St.
- Installed crosswalk signs. Removed crosswalk signs after windstorm.

Drainage:

- Culvert & ditch inspections and cleaning.
- Drainage complaint on Yachats Ocean Road.

Water:

- Plant maintc.
- Reedy Creek clan-up.
- Lagoon pump repair.

Distribution Sys:

- Meter reading.

Sewer:

- Plant maintc. & clean-up.
- Sewer main jet cleaning 1300 ft on Yachats Ocean Road.
- Headworks level sensor replaced.
- Annual wastewater reports completed and submitted.

Collection Sys:

- I & I inspections.
- Manhole cleaning.
- CCTV sewer main on E. 3rd (80ft), Green Hill (60ft) and Spruce Ave (80ft).
- Sent two sewer lateral repair notices out.

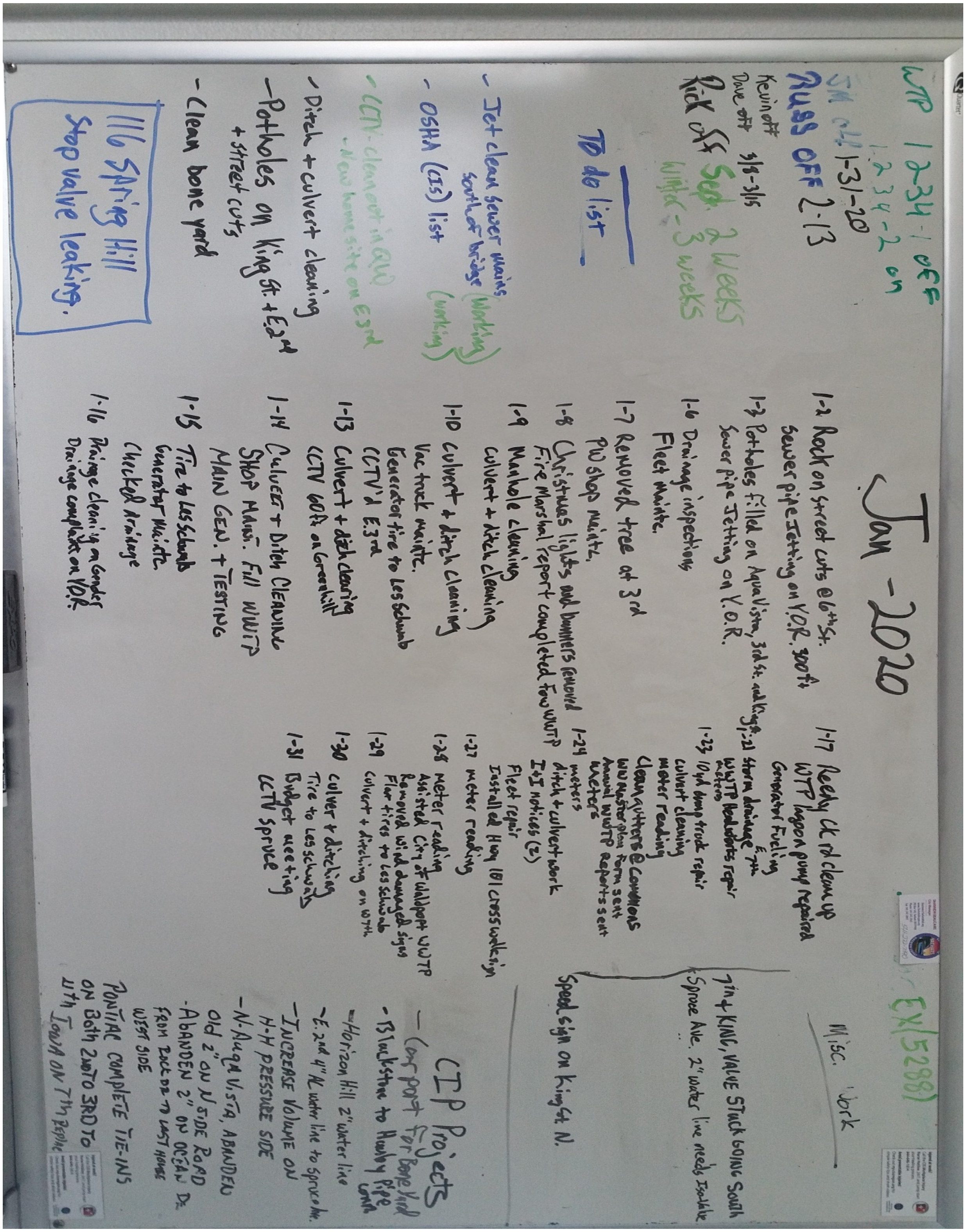
Public Works:

- Shop maintc. and clean up.
- Fleet maintc.
- Equipment maintc.
- Generator maintc.
- Banners and lights removed from light poles.
- Fire Marshall Report completed and submitted for Public Works.
- Tires taken to Newport for repair.
- Cleaned gutters at the Commons.
- 10-yard dump truck repair.
- Assisted City of Waldport Public Works with sewer issue.
- Both Leads working on budgets.

Sewer & Water CIP:

- Working on Pole Bldg., Sliding doors for U.V. system, Water/Wastewater Master Plans and Rate studies.

January 2020



City of Yachats

Facility and Park Safety PROJECT LIST

Inspection Conducted by CIS: April 23, 2019 and May 28, 2019

Purpose: Track status of action items

Priority	4Q19 STATUS:		
Critical			
High			
Consider	Not Yet Started	In-Progress	Completed
Low	*(insert date of when inputted)*		

Main Area	Location	Issue	Notes	PRIORITY	Assigned To	Inspected By Safety Officer	February 2020	March 2020	April 2020	4Q Inspection Completed On
Public Works Facility and Wastewater Treatment Plant	500 West 7th Street	Bookcases in excess of 4 feet, should be secured to prevent tip-over		Consider	David B.		In-Progress			
		Recommend toe boards are installed on digester, to prevent water-related injury		Consider	David B.		In-Progress			
		Recommend adequate life rings are provided where work adjacent or over the top of water occurs, along with required safety rope specifications		Consider	David B.		Completed			
		Recommend shield over rotating pump motor. To prevent catch or pinch-point related hazard.		Consider	David B. R. Roberts		Completed			
		Priority Item: "suicide" nozzles are considered illegal. Replace immediately		**Critical**	David B.		In-Progress			
		Consider adding load capacity signage to gantry hoist		**Low**	David B.		In-Progress			
		Backhoe becoming greatly worn, consider replacement options sooner rather than later		**Low**	David B.		In Discussion			

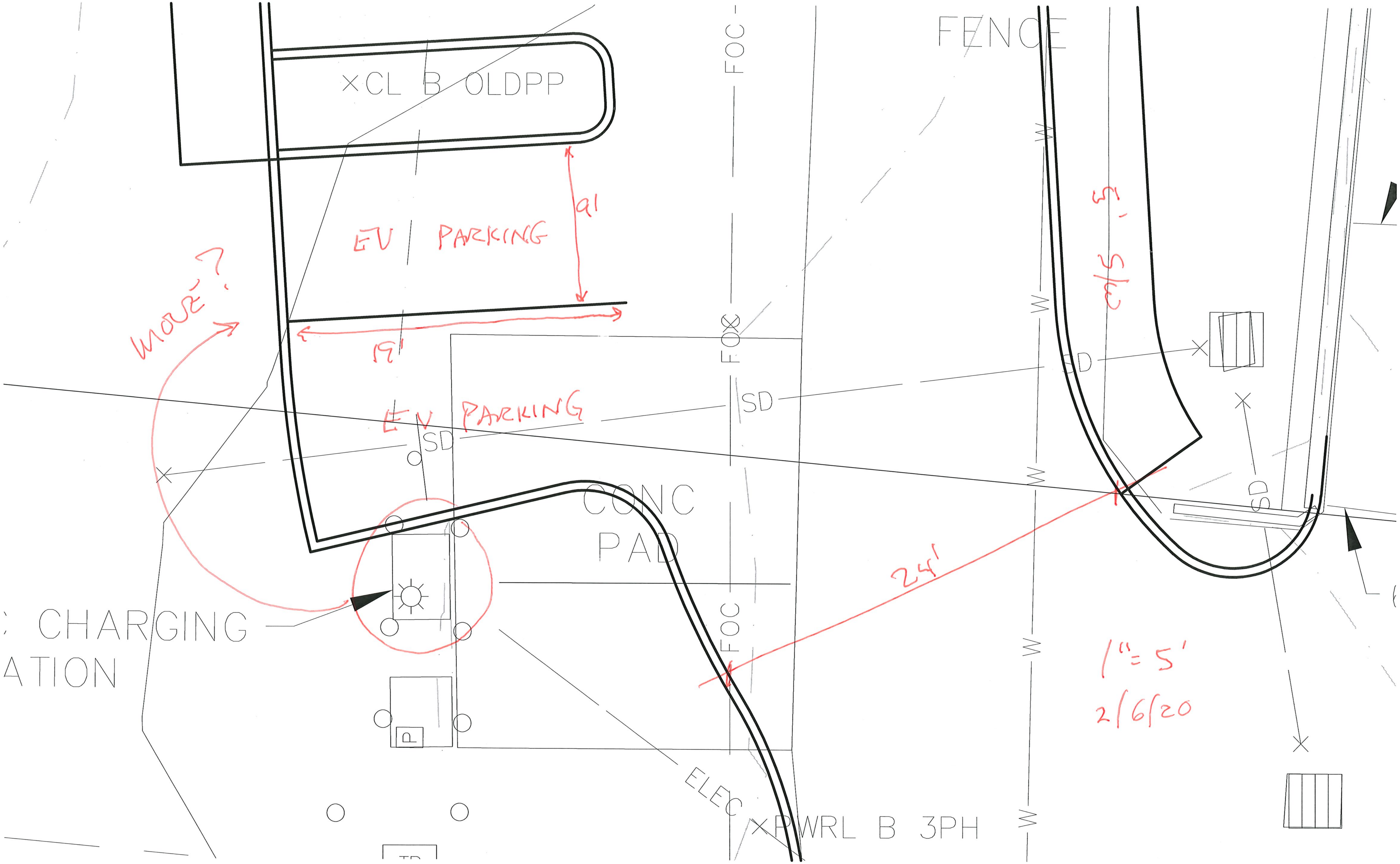
INCIDENT LIST

Review incident list for the following time-frames and determine if caused by or contributed by the above items

Timing:	***Incident***	***Status***
2017		
2018		
2019 to date		

MISCELLANEOUS NOTES

1. *Keep hallways, doorways, and fire equipment with 3 feet of clearance*
2. *Remind employees to clear areas in front of electrical panels*
3. *Keep record of number of GFC outlets and outlet covers*
4. *Public Works to check PPE for damage and accessibility*



FENCE
×CL B OLDPP
FOC
W
SD
EV PARKING
9'
19'
move?
5'
5'
EV PARKING
CONC
PAD
CHARGING
ATION
FOC
24'
1" = 5'
2/6/20
P
ELEC
×PWRL B 3PH


6TH ST (50' R/W)
R/W
EOP
ASPH
GRAV
OH LINES
SSL B UNLOCATEABLE
10" WIDE CONC WALL
COMMUNITY SKATE PARK
RAMP
RAIL
4' TALL WOOD FENCE
6' TALL WOOD FENCE
CONC STAIRS
LANDSCAPE
RAISED CONC
FF=60.59
CONC SWK
ASPH PARKING LOT
TRASH ENCLOSURE
GRAV PARKING AREA
UTILITY POLE
PARKING STOP
ELECTRIC CHARGING STATION
GRAV PATH
WOOD BENCH
BLEACHERS
SN PARKMAP
FENCE
5' S/W
24'
19'
EV PARKING
EXIST POLES
1" = 10'
2/6/20

Streets Operating 100-1040

Monthly Financial Summary Report

DECEMBER 2019

Printed: 1/22/2020 8:07:57 PM

Period 06 - 06

Fiscal Year 2020

Description	Budget for Year	Current Activity	Actual to Date	% of Budget
Beginning Balance	$ 70,356.00	$ 93,272.87	$ 93,272.87	132.57%
Tax - State Highway	$ 44,000.00	$ 4,811.95	$ 27,735.54	63.04%
Transfer from the General Fund	$ 2,000.00	$ 1,000.00	$ 1,000.00	50.00%
REVENUE	**$ 147,393.00**	**$ 99,084.82**	**$ 122,008.41**	**82.78%**
Personnel	$ 40,000.00	$ 8,150.76	$ 20,240.72	50.60%
Materials & Supplies	$ 72,500.00	$ 2,138.35	$ 30,691.58	42.33%
Interfund Transfer - Capital Reserve	$ 3,000.00	$ 1,500.00	$ 1,500.00	50.00%
EXPENSES	**$ 135,500.00**	**$ 11,789.11**	**$ 52,432.30**	**38.70%**

	Budget	Current Mo Activity	Actual
Revenue from Rates	$ 46,000.00	$ 5,811.95	$ 28,735.54
Expenses paid by Rates	$ 115,500.00	$ 11,789.11	$ 52,432.30
Available for Reserve	$ (69,500.00)	$ (5,977.16)	$ (23,696.76)

Streets Capital Reserve 150-1040

Monthly Financial Summary Report

DECEMBER 2019

Printed: 1/22/2020 8:07:57 PM

Period 06 - 06

Fiscal Year 2020

Description	Budget for Year	Current Activity	Actual to Date	% of Budget	Notes
Beginning Balance	$ 454,064.00	$ -	$ -	0.00%	Beginning balance entered for January
Grant	$ 100,000.00	$ -	$ -	0.00%	
Street Reserve Generated	$ 3,000.00	$ 4,000.00	$ 4,000.00	133.33%	
50 Cent Per Wastewater Meter	$ 5,000.00	$ -	$ -	0.00%	
50 Cent Per Wastewater Meter	$ 5,000.00	$ 2,500.00	$ 2,500.00	50.00%	
Transfer Visitor Amenities Support	$ 25,000.00	$ 12,500.00	$ 12,500.00	50.00%	
REVENUE	**$ 592,064.00**	**$ 19,000.00**	**$ 19,000.00**	3.21%	
Capital Outlay - Gateway Sign	$ -	$ -	$ 4,312.50	0.00%	
Capital Outlay - Parking; Paving	$ 25,000.00	$ -	$ -	0.00%	
Capital Outlay - Street Projects	$ 300,000.00	$ -	$ 225,692.52	75.23%	
EXPENSES	**$ 325,000.00**	**$ -**	**$ 230,005.02**	70.77%	

	Budget	Current Mo Activity	Actual
Revenue from Rates	$ 267,064.00	$ 19,000.00	$ 15,000.00
Expenses paid by Rates	$ 325,000.00	$ -	$ 230,005.02
Available for Reserve	$ (57,936.00)	$ 19,000.00	$ (215,005.02)

Storm Drains Operating 100-1050

Monthly Financial Summary Report

DECEMBER 2019

Printed: 1/22/2020 8:07:57 PM

Period 06 - 06

Fiscal Year 2020

Description	Budget for Year	Current Activity	Actual to Date	% of Budget
Beginning Balance	$ 101,393.00	$ 105,078.06	$ 105,078.06	103.63%
RESOURCES	**$ 101,393.00**	**$ 105,078.06**	**$ 105,078.06**	**103.63%**
Personnel	$ 30,000.00	$ 2,663.62	$ 13,346.84	44.49%
Materials & Supplies	$ 12,000.00	**$ 2,663.62**	**$ 13,346.84**	**31.78%**
EXPENSES	**$ 42,000.00**	**$ 5,327.24**	**$ 26,693.68**	

	Budget	Current Mo Activity	Actual
Revenue from Rates	$ -	$ -	$
Expenses paid by Rates	$ 42,000.00	$ 5,327.24	$ 26,693.68
Available for Reserve	$ (42,000.00)	$ (5,327.24)	$ (26,693.68)

Storm Drain Capital Reserve 100-1040

Monthly Financial Summary Report

DECEMBER 2019

Printed: 1/22/2020 8:07:57 PM
Period 06 - 06
Fiscal Year 2020

Description	Budget for Year	Current Activity	Actual to Date	% of Budget	Notes
Transfer from the General Fund	$ 44,663.00	$ 22,331.50	$ 22,331.50	50.00%	Beginning balance entered for January
RESOURCES	**$ 44,663.00**	**$ 22,331.50**	**$ 22,331.50**	**50.00%**	
Capital Outlay - Improvement	$ 40,000.00	$ -	$ -	0.00%	
CAPITAL OUTLAY	**$ 40,000.00**	**$ -**	**$ -**	**0.00%**	

	Budget	Current Mo Activity	Actual
Revenue from Rates	$ -	$ -	$ -
Expenses paid by Rates	$ 40,000.00	$ -	$ -
Available for Reserve	$ (40,000.00)	$ -	$ -

Water Operating 660-1700

Monthly Financial Summary Report

DECEMBER 2019

Printed: 1/22/2020 8:06:15 PM

Period 06 - 06

Fiscal Year 2020

Description		Budget for Year		Current Activity		Actual to Date	% of Budget
Beginning Balance	$	248,072.00	$	259,360.48	$	259,360.48	104.55%
Water/Wastewater Services	$	606,000.00	$	52,819.38	$	401,937.86	66.33%
Capital Reserve Fee	$	37,000.00	$	3,370.05	$	18,533.94	50.09%
Installation Charges	$	3,000.00	$	1,225.00	$	3,775.00	125.83%
Rents or Fees	$	-	$	869.81	$	1,782.08	0.00%
REVENUE	**$**	**894,072.00**	**$**	**317,644.72**	**$**	**685,389.36**	**76.66%**
Personnel	$	300,000.00	$	30,034.78	$	195,601.61	65.20%
Materials & Supplies	$	291,400.00	$	11,675.22	$	129,663.15	44.50%
Interfund Transfer - Street	$	5,000.00	$	2,500.00	$	2,500.00	50.00%
Interfund Transfer - Capital Reserve	$	100,000.00	$	50,000.00	$	50,000.00	50.00%
Interfund Transfer Restricted	$	43,000.00	$	21,500.00	$	21,500.00	50.00%
EXPENSES	**$**	**739,400.00**	**$**	**94,210.00**	**$**	**399,264.76**	**54.00%**

		Budget		Current Mo Activity		Actual
Revenue from Rates	$	646,000.00	$	58,284.24	$	426,028.88
Expenses paid by Rates	$	739,400.00	$	94,210.00	$	399,264.76
Available for Reserve	$	(93,400.00)	$	(35,925.76)	$	26,764.12

Water Capital Reserve 660-1705

Monthly Financial Summary Report

DECEMBER 2019

Printed: 1/22/2020 8:07:56 PM
Period 06 - 06
Fiscal Year 2020

Description	Budget for Year	Current Activity	Actual to Date	% of Budget	Notes
Beginning Balance	$ 162,450.00	$ -	$ -	0.00%	Beginning balance entered for January
Transfer Water Reserves	$ 100,000.00	$ 50,000.00	$ 50,000.00	50.00%	
Transfer from SDC	$ 45,000.00	$ 22,500.00	$ 22,500.00	50.00%	
RESOURCES	**$ 307,450.00**	**$ 72,500.00**	**$ 72,500.00**	**0.00%**	
Personnel	$ 3,000.00	$ -	$ -	0.00%	
Capital Outlay - Equipment	$ 114,000.00	$ -	$ 2,903.00	2.55%	
Capital Outlay - Water systems	$ 273,000.00	$ -	$ 2,674.50	0.98%	
EXPENSES	**$ 390,000.00**	**$ -**	**$ 5,577.50**	**1.43%**	

	Budget	Current Mo Activity	Actual
Revenue from Rates	$ -	$ -	$ -
Expenses paid by Rates	$ 273,000.00	$ -	$ 5,577.50
Available for Reserve	$ (273,000.00)	$ -	$ (5,577.50)

Wastewater Operating 670-1800

Monthly Financial Summary Report

DECEMBER 2019

Printed: 1/22/2020 8:04:26 PM

Period 06 - 06

Fiscal Year 2020

Description	Budget for Year	Current Activity	Actual to Date	% of Budget
Beginning Balance	$ 226,078.00	$ 201,799.67	$ 201,799.67	89.26%
Water/Wastewater Services	$ 590,000.00	$ 50,026.43	$ 388,994.04	65.93%
Capital Reserve Fee	$ 43,000.00	$ 3,135.61	$ 26,159.44	60.84%
Installation Charges	$ 2,500.00	$ 1,225.00	$ 2,350.00	94.00%
Rents or Fees	$ -	$ -	$ 884.42	0.00%
REVENUE	**$ 861,578.00**	**$ 256,186.71**	**$ 619,303.15**	**71.88%**
Personnel	$ 340,000.00	$ 18,781.42	$ 131,940.96	38.81%
Materials & Supplies	$ 277,000.00	$ 12,661.67	$ 106,404.51	38.41%
Interfund Transfer - Capital Reserve	$ 80,000.00	$ 40,000.00	$ 40,000.00	50.00%
Transfer to Debt Services	$ 60,000.00	$ 30,000.00	$ 30,000.00	50.00%
Interfund Transfer - Street Capital Reserve	$ 5,000.00	$ 2,500.00	$ 2,500.00	50.00%
EXPENSES	**$ 762,000.00**	**$ 103,943.09**	**$ 310,845.47**	**40.79%**

	Budget	Current Mo Activity	Actual
Revenue from Rates	$ 635,500.00	$ 54,387.04	$ 418,387.90
Expenses paid by Rates	$ 762,000.00	$ 103,943.09	$ 310,845.47
Available for Reserve	$ (126,500.00)	$ (49,556.05)	$ 107,542.43

Wastewater Capital Reserve 670-1805

Monthly Financial Summary Report

DECEMBER 2019

Printed: 1/22/2020 8:07:29 PM
Period 06 - 06
Fiscal Year 2020

Description	Budget for Year	Current Activity	Actual to Date	% of Budget	Notes
Beginning Balance	$ 463,065.00	$ -	$ -	0.00%	Beginning balance entered for January
Wastewater Reserve	$ 80,000.00	$ 40,000.00	$ 40,000.00	50.00%	
Transfers from Urban Renewal	$ 25,000.00	$ 12,500.00	$ 12,500.00	50.00%	
REVENUE	**$ 568,065.00**	**$ 52,500.00**	**$ 52,500.00**	**9.24%**	
Personnel	$ 3,000.00	$ -	$ -	0.00%	
Capital Outlay - Infrastructure Systems	$ 276,000.00	$ 3,543.00	$ 10,080.07	3.65%	
Capital Outlay - Equipment	$ 89,000.00	$ -	$ -	0.00%	
EXPENSES	**$ 368,000.00**	**$ 3,543.00**	**$ 10,080.07**	**2.74%**	

	Budget	Current Mo Activity	Actual
Revenue from Rates	#REF!	$ 52,500.00	$ 52,500.00
Expenses paid by Rates	$ 368,000.00	$ 3,543.00	$ 10,080.07
Available for Reserve	#REF!	$ 48,957.00	$ 42,419.93

City Hall 100-1010

Monthly Financial Detail Report

December 2019

Printed: 1/22/2020 8:03:25 PM
Period 06 - 06
Fiscal Year 2020

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Notes
100	1010	300101	Beginning Balance	$ 828,433.00	$ -	$ 1,033,336.59	$ 1,033,336.59	124.73%	Updated beginning balances
100	1010	304343	SDC Wastewater Reimbursement	$ -	$ -	$ -	$ -	0.00%	
100	1010	304344	SDC Storm Drain Improvement	$ -	$ -	$ -	$ -	0.00%	
100	1010	304345	Wastewater Improvements	$ -	$ -	$ -	$ -	0.00%	
100	1010	304346	Water Improvements	$ -	$ -	$ -	$ -	0.00%	
100	1010	304347	Storm Drain Improvements	$ -	$ 195.19	$ -	$ 195.19	0.00%	
100	1010	304484	Misc Revenue	$ -	$ 581.39	$ 973.81	$ 1,555.20	0.00%	
100	1010	301500	Interest Earned	$ -	$ 45,366.42	$ 7,774.37	$ 53,140.79	0.00%	
100	1010	304110	Property Tax - Current	$ 45,000.00	$ 4,100.01	$ 35,085.36	$ 39,185.37	87.08%	
100	1010	304120	Property Tax - Past Due	$ 1,000.00	$ 584.16	$ 498.62	$ 1,082.78	108.28%	
100	1010	304210	License Business	$ 11,000.00	$ 580.00	$ 4,001.00	$ 4,581.00	41.65%	
100	1010	304211	License Vacation Rental	$ 30,000.00	$ -	$ 27,332.00	$ 27,332.00	91.11%	
100	1010	304221	Franchise Cable	$ 20,000.00	$ 11,219.35	$ -	$ 11,219.35	56.10%	
100	1010	304222	Franchise Telephone	$ 4,000.00	$ -	$ -	$ -	0.00%	
100	1010	304223	Franchise Disposal Services	$ 13,000.00	$ 7,092.83	$ -	$ 7,092.83	54.56%	
100	1010	304224	Franchise Electricity	$ 44,000.00	$ 16,425.54	$ 4,551.45	$ 20,976.99	47.67%	
100	1010	304230	Permits/Filing Fee	$ 200.00	$ 1,325.00	$ 350.00	$ 1,675.00	837.50%	Increase in permit requests
100	1010	304240	Tax - Transient Lodging	$ 579,500.00	$ 395,710.19	$ 3,739.20	$ 399,449.39	68.93%	
100	1010	304435	Local Improvement District Assessment	$ -	$ 4,455.32	$ 877.67	$ 5,332.99	0.00%	
100	1010	304481	Grants	$ -	$ (519.39)	$ -	$ (519.39)	0.00%	
100	1010	304491	Other Local Resources	$ 3,000.00	$ 2,603.08	$ 2,003.88	$ 4,606.96	153.57%	
100	1010	304810	Transfer in URD Admin Reimb	$ 13,000.00	$ -	$ -	$ -	0.00%	
100	1010	304610	Tax - State Tobacco	$ 700.00	$ 367.50	$ 143.83	$ 511.33	73.05%	
100	1010	304620	Tax - State OLCC	$ 10,000.00	$ 5,416.81	$ 889.55	$ 6,306.36	63.06%	
100	1010	304622	Tax - Marijuana	$ 3,000.00	$ 4,462.73	$ 5,770.80	$ 10,233.53	341.12%	
100	1010	304630	State Revenue Share	$ 9,000.00	$ 8,634.26	$ -	$ 8,634.26	95.94%	
100	1010	304650	Tax - State Highway	$ -	$ -	$ -	$ -	0.00%	
100	1010	304690	Other State Sources	$ -	$ 1,000.00	$ 406.18	$ 1,406.18	0.00%	
			REVENUE	**$ 1,614,833.00**	**$ 509,600.39**	**$ 1,127,734.31**	**$ 1,637,334.70**	**101.39%**	
100	1010	105101	City Manager	$ -	$ 14,521.60	$ 2,584.32	$ 17,105.92	0.00%	
100	1010	105104	City Clerk 2	$ -	$ 7,874.75	$ 1,736.25	$ 9,611.00	0.00%	
100	1010	105140	Fringe Benefits	$ -	$ 2,493.88	$ 481.02	$ 2,974.90	0.00%	
100	1010	105141	Insurance Benefits	$ -	$ 3,463.67	$ 691.66	$ 4,155.33	0.00%	

100	1010	105142	Regular PERS System	$	-	$	3,650.10	$	429.03	$	4,079.13	0.00%	
100	1010	105165	Allocated Labor	$	115,000.00	$	-	$	-	$	-	0.00%	
			PERSONNEL	**$**	**115,000.00**	**$**	**32,004.00**	**$**	**5,922.28**	**$**	**37,926.28**	**32.98%**	
100	1010	205209	Emergency Prep & Public Safety	$	7,000.00	$	475.69	$	161.61	$	637.30	9.10%	
100	1010	205210	Dues & Memberships	$	9,000.00	$	3,015.27	$	174.00	$	3,189.27	35.44%	
100	1010	205213	Board/Comm/Meeting Education, Travel, & Expe	$	2,000.00	$	6,067.29	$	-	$	6,067.29	303.36%	Reviewing account for staff travel/ed/meetings
100	1010	205222	Insurance	$	9,000.00	$	4,382.75	$	-	$	4,382.75	48.70%	
100	1010	205240	Office Materials & Supplies	$	11,500.00	$	3,489.67	$	794.41	$	4,284.08	37.25%	
100	1010	205241	Computer Equipment and Maintenance	$	-	$	2,607.43	$	-	$	2,607.43	0.00%	
100	1010	205251	Telephones/Cell Phones/DSL	$	3,000.00	$	1,568.47	$	333.84	$	1,902.31	63.41%	Contract will need to be reviewe
100	1010	205252	Utilities	$	2,000.00	$	588.99	$	161.35	$	750.34	37.52%	
100	1010	205253	Postage	$	200.00	$	26.45	$	-	$	26.45	13.23%	
100	1010	205255	Education and Training	$	7,000.00	$	3,468.69	$	-	$	3,468.69	49.55%	
100	1010	205260	Contract Expense (all Professional, IGA & Person	$	168,500.00	$	66,446.09	$	15,638.31	$	82,084.40	48.71%	
100	1010	205261	Auditor	$	4,000.00	$	2,100.00	$	1,450.00	$	3,550.00	88.75%	
100	1010	205262	Legal Expense	$	-	$	14,239.34	$	-	$	14,239.34	0.00%	
100	1010	205263	Bank Charges/Credit Card Fees	$	-	$	851.42	$	95.28	$	946.70	0.00%	
100	1010	205270	Travel	$	10,000.00	$	583.76	$	20.88	$	604.64	6.05%	
100	1010	205282	Software	$	-	$	7,394.72	$	-	$	7,394.72	0.00%	
100	1010	205311	Equipment Lease and Rental	$	2,000.00	$	711.39	$	146.00	$	857.39	42.87%	
100	1010	205325	Yard Debris Dumpster	$	7,000.00	$	2,401.21	$	720.90	$	3,122.11	44.60%	
100	1010	205330	Building and Land Maintenance	$	5,000.00	$	660.00	$	158.99	$	818.99	16.38%	
100	1010	205335	Custodial Support/Supplies	$	2,000.00	$	165.38	$	-	$	165.38	8.27%	
100	1010	205422	Advertising\Legal Notice	$	1,000.00	$	147.55	$	470.90	$	618.45	61.85%	
100	1010	205439	Community Support (Cape Perpetua, City Beautif	$	50,000.00	$	20,127.05	$	(358.00)	$	19,769.05	39.54%	
100	1010	205440	Equipment & Furniture	$	-	$	360.00	$	-	$	360.00	0.00%	
100	1010	205445	Rent	$	17,800.00	$	4,450.00	$	4,450.00	$	8,900.00	50.00%	
100	1010	205470	Equipment Repair Maint	$	500.00	$	-	$	-	$	-	0.00%	
100	1010	205490	Material and Services	$	5,000.00	$	972.13	$	139.70	$	1,111.83	22.24%	
100	1010	208000	Operating Contingency	$	16,000.00	$	-	$	-	$	-	0.00%	
			MATERIALS AND SERVICES	**$**	**339,500.00**	**$**	**147,300.74**	**$**	**24,558.17**	**$**	**171,858.91**	**50.62%**	
100	1010	217121	Transfer to Streets	$	2,000.00	$	-	$	1,000.00	$	1,000.00	50.00%	
100	1010	217122	Transfer to Library Op/Proj	$	88,134.00	$	-	$	44,067.00	$	44,067.00	50.00%	
100	1010	217123	Transfer to LLCM	$	5,279.00	$	-	$	2,639.50	$	2,639.50	50.00%	
100	1010	217124	Transfer to Commons	$	120,380.00	$	-	$	60,190.00	$	60,190.00	50.00%	
100	1010	217127	Transfer to City Hall	$	20,000.00	$	-	$	10,000.00	$	10,000.00	50.00%	
100	1010	217128	Transfer to Parks & Trails	$	5,888.00	$	-	$	2,944.00	$	2,944.00	50.00%	
100	1010	217133	Transfer to Storm Drains	$	44,663.00	$	-	$	22,331.50	$	22,331.50	50.00%	
			TRANSFERS	**$**	**286,344.00**	**$**	**-**	**$**	**143,172.00**	**$**	**143,172.00**	**50.00%**	
			EXPENSE	**$**	**740,844.00**	**$**	**179,304.74**	**$**	**173,652.45**	**$**	**352,957.19**	**47.64%**	
			Revenue Total	**$**	**1,614,833.00**	**$**	**509,600.39**	**$**	**1,127,734.31**	**$**	**1,637,334.70**	**101.39%**	
			Expense Total	**$**	**740,844.00**	**$**	**179,304.74**	**$**	**173,652.45**	**$**	**352,957.19**	**47.64%**	
			GAIN/(LOSS)	**$**	**873,989.00**	**$**	**330,295.65**	**$**	**954,081.86**	**$**	**1,284,377.51**		

501 Building 100-1015

Monthly Financial Detail Report

December 2019

Printed: 1/22/2020 10:48:14 AM
Period 06 - 06
Fiscal Year 2020

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	NOTES
			Resources	$ -	$ -	$ -	$ -		Removed beginning balance per discussion with Don
100	1015	105101	City Manager	$ -	$ -	$ -	$ -	0.00%	
100	1015	105140	Fringe Benefits	$ -	$ -	$ -	$ -	0.00%	
100	1015	105141	Insurance Benefits	$ -	$ -	$ -	$ -	0.00%	
100	1015	105142	Regular PERS System	$ -	$ -	$ -	$ -	0.00%	
100	1015	105165	Allocated Labor	$ 11,700.00	$ -	$ -	$ -	0.00%	No wages currently allocated as of yet
			PERSONNEL	**$ 11,700.00**	**$ -**	**$ -**	**$ -**	**0.00%**	
100	1015	205222	Insurance	$ 2,500.00	$ 2,146.35	$ -	$ 2,146.35	85.85%	
100	1015	205252	Utilities	$ 1,500.00	$ 666.28	$ 366.44	$ 1,032.72	68.85%	Facilities to review usage of 501 Building for temp. control
100	1015	205330	Building and Land Maintenance	$ 16,027.00	$ 6,258.33	$ (4,150.00)	$ 2,108.33	13.15%	
100	1015	205335	Custodial Support/Supplies	$ 1,000.00	$ -	$ 150.00	$ 150.00	15.00%	
			MATERIALS AND SERVICES	**$ 21,027.00**	**$ 9,070.96**	**$ (3,633.56)**	**$ 5,437.40**	**25.86%**	
			Expense	**$ 32,727.00**	**$ 9,070.96**	**$ (3,633.56)**	**$ 5,437.40**	**16.61%**	
			Resources Total	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	
			Expense Total	**$ 32,727.00**	**$ 9,070.96**	**$ (3,633.56)**	**$ 5,437.40**	**16.61%**	
			GAIN/(LOSS)	**$ (32,727.00)**	**$ (9,070.96)**	**$ 3,633.56**	**$ (5,437.40)**		

Commons 100-1020

Monthly Financial Detail Report

December 2019

Printed: 1/22/2020 8:07:05 PM
Period 06 - 06
Fiscal Year 2020

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Notes
100	1020	300101	Beginning Balance	$ -	$ -	$ 28,397.81	$ 28,397.81	0.00%	Beginning balance part of City Amenities
100	1020	304335	Rents or Fees	$ 26,000.00	$ 13,156.83	$ 1,480.50	$ 14,637.33	56.30%	
100	1020	304461	Rental Income	$ 17,800.00	$ 4,450.00	$ 4,450.00	$ 8,900.00	50.00%	City Hall rent posts quarterly
100	1020	304480	Gifts/Donations	$ -	$ 3,262.00	$ 721.00	$ 3,983.00	0.00%	
100	1020	314861	Transfer from the General Fund	$ 120,379.50	$ -	$ 60,190.00	$ 60,190.00	50.00%	
100	1020	314863	Transfer Visitor Amenities Support	$ 40,126.50	$ -	$ 20,063.50	$ 20,063.50	50.00%	
			REVENUE	**$ 204,306.00**	**$ 20,868.83**	**$ 115,302.81**	**$ 136,171.64**	**66.65%**	
100	1020	105160	Allocated Labor	$ 40,000.00	$ -	$ -	$ -	0.00%	
			PERSONNEL	**$ 40,000.00**	**$ -**	**$ -**	**$ -**	**0.00%**	
100	1020	205222	Insurance	$ 6,000.00	$ 3,597.76	$ -	$ 3,597.76	59.96%	
100	1020	205240	Office Materials & Supplies	$ 1,000.00	$ -	$ 9.49	$ 9.49	0.95%	
100	1020	205251	Telephones/Cell Phones/DSL	$ 1,000.00	$ 662.56	$ 161.31	$ 823.87	82.39%	Contract will need to be reviewed
100	1020	205252	Utilities	$ 5,000.00	$ 1,942.16	$ 484.04	$ 2,426.20	48.52%	
100	1020	205260	Contract Expense (all Professional, IGA & Person	$ 38,000.00	$ 17,600.00	$ 3,500.00	$ 21,100.00	55.53%	
100	1020	205317	Tools and Small Equipment	$ 500.00	$ 25.16	$ 42.73	$ 67.89	13.58%	
100	1020	205330	Building and Land Maintenance	$ 50,806.00	$ 3,003.33	$ 5,965.00	$ 8,968.33	17.65%	
100	1020	205335	Custodial Support/Supplies	$ 25,000.00	$ 6,356.22	$ 474.51	$ 6,830.73	27.32%	
100	1020	205439	Comm Support/Beautification	$ -	$ -	$ 358.00	$ 358.00	0.00%	
100	1020	205474	Mowing/Trimming'/Removal	$ -	$ 1,100.00	$ -	$ 1,100.00	0.00%	
100	1020	205490	Material and Services	$ -	$ 293.00	$ 59.99	$ 352.99	0.00%	
100	1020	208000	Operating Contingency	$ 10,000.00	$ -	$ -	$ -	0.00%	
			MATERIALS AND SERVICES	**$ 137,306.00**	**$ 34,580.19**	**$ 11,055.07**	**$ 45,635.26**	**33.24%**	
100	1020	217126	Interfund Transfer - Capital Reserve	$ 27,000.00	$ -	$ 13,500.00	$ 13,500.00	50.00%	
			TRANSFERS	**$ 27,000.00**	**$ -**	**$ 13,500.00**	**$ 13,500.00**	**50.00%**	
			EXPENSE	**$ 204,306.00**	**$ 34,580.19**	**$ 24,555.07**	**$ 59,135.26**	**28.94%**	
			Revenue Total	**$ 204,306.00**	**$ 20,868.83**	**$ 115,302.81**	**$ 136,171.64**	**66.65%**	
			Expense Total	**$ 204,306.00**	**$ 34,580.19**	**$ 24,555.07**	**$ 59,135.26**	**28.94%**	
			GAIN/(LOSS)	**$ -**	**$ (13,711.36)**	**$ 90,747.74**	**$ 77,036.38**		

Little Log Church & Museum 100-1025

Monthly Financial Detail Report

December 2019

Printed: 1/22/2020 8:04:51 PM
Period 06 - 06
Fiscal Year 2020

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Notes
100	1025	300101	Beginning Balance	$ -	$ -	$ 543.34	$ 543.34	0.00%	Beginning balance part of City Amenities
100	1025	304335	Rents or Fees	$ 1,500.00	$ 455.00	$ -	$ 455.00	30.33%	
100	1025	304460	Inventory Sale	$ -	$ 149.00	$ 10.00	$ 159.00	0.00%	
100	1025	304480	Gifts/Donations	$ 1,400.00	$ 1,003.00	$ 71.00	$ 1,074.00	76.71%	
100	1025	314861	Transfer from the General Fund	$ 5,278.50	$ -	$ 2,639.50	$ 2,639.50	50.00%	
100	1025	314863	Transfer Visitor Amenities Support	$ 15,835.50	$ -	$ 7,918.00	$ 7,918.00	50.00%	
			REVENUE	**$ 24,014.00**	**$ 1,607.00**	**$ 11,181.84**	**$ 12,788.84**	**53.26%**	
100	1025	105160	Allocated Labor	$ 2,500.00	$ -	$ -	$ -	0.00%	
			PERSONNEL	**$ 2,500.00**	**$ -**	**$ -**	**$ -**	**0.00%**	
100	1025	205214	Marketing	$ -	$ 188.00	$ -	$ 188.00	0.00%	Review posting
100	1025	205220	Marketing/Road Sign	$ 200.00	$ -	$ -	$ -	0.00%	
100	1025	205222	Insurance	$ 1,100.00	$ 2,014.24	$ -	$ 2,014.24	183.11%	Review insurance distribution
100	1025	205251	Telephones/Cell Phones/DSL	$ 600.00	$ 270.12	$ 56.42	$ 326.54	54.42%	
100	1025	205252	Utilities	$ 1,400.00	$ 1,071.80	$ (548.32)	$ 523.48	37.39%	
100	1025	205330	Building and Land Maintenance	$ 9,114.00	$ 346.00	$ 1,626.00	$ 1,972.00	21.64%	
100	1025	205345	Inventory Purchase	$ 1,000.00	$ -	$ -	$ -	0.00%	
100	1025	205421	Parks/Grounds Maintenance	$ 3,000.00	$ -	$ -	$ -	0.00%	
100	1025	205440	Equipment & Furniture	$ 100.00	$ -	$ -	$ -	0.00%	
100	1025	205474	Mowing/Trimming/Removal	$ -	$ 574.00	$ -	$ 574.00	0.00%	
100	1025	205490	Material and Services	$ 400.00	$ 52.99	$ -	$ 52.99	13.25%	
			MATERIALS AND SERVICES	**$ 16,914.00**	**$ 4,517.15**	**$ 1,134.10**	**$ 5,651.25**	**33.41%**	
100	1025	217126	Interfund Transfer - Capital Reserve	$ 4,600.00	$ -	$ 2,300.00	$ 2,300.00	50.00%	
			TRANSFERS	**$ 4,600.00**	**$ -**	**$ 2,300.00**	**$ 2,300.00**	**50.00%**	
			EXPENSE	**$ 24,014.00**	**$ 4,517.15**	**$ 3,434.10**	**$ 7,951.25**	**33.11%**	
			Revenue Total	**$ 24,014.00**	**$ 1,607.00**	**$ 11,181.84**	**$ 12,788.84**	**53.26%**	
			Expense Total	**$ 24,014.00**	**$ 4,517.15**	**$ 3,434.10**	**$ 7,951.25**	**33.11%**	
			GAIN/(LOSS)	**$ -**	**$ (2,910.15)**	**$ 7,747.74**	**$ 4,837.59**		

Library 100-1030

Monthly Financial Detail Report

December 2019

Printed: 1/22/2020 8:05:17 PM
Period 06 - 06
Fiscal Year 2020

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Notes
100	1030	300101	Beginning Balance	$ -	$ -	$ (3,816.31)	$ (3,816.31)	0.00%	Beginning balance part of City Amenities
100	1030	304480	Gifts/Donations	$ 2,000.00	$ 1,053.50	$ 192.50	$ 1,246.00	62.30%	
100	1030	304690	Other State Sources	$ 1,000.00	$ -	$ -	$ -	0.00%	
100	1030	314861	Transfer from the General Fund	$ 27,549.00	$ -	$ 13,774.50	$ 13,774.50	50.00%	
100	1030	314863	Transfer Visitor Amenities Support	$ 11,807.00	$ -	$ 5,903.50	$ 5,903.50	50.00%	
			REVENUE	**$ 42,356.00**	**$ 1,053.50**	**$ 16,054.19**	**$ 17,107.69**	**40.39%**	
100	1030	105160	Allocated Labor	$ 2,000.00	$ -	$ -	$ -	0.00%	
			PERSONNEL	**$ 2,000.00**	**$ -**	**$ -**	**$ -**	**0.00%**	
100	1030	205222	Insurance	$ 1,500.00	$ 2,335.68	$ -	$ 2,335.68	155.71%	Review insurance distribution
100	1030	205240	Office Materials & Supplies	$ -	$ -	$ -	$ -	0.00%	
100	1030	205251	Telephones/Cell Phones/DSL	$ 1,500.00	$ 195.55	$ -	$ 195.55	13.04%	
100	1030	205252	Utilities	$ 1,400.00	$ 479.91	$ 167.15	$ 647.06	46.22%	
100	1030	205260	Contract Expense (all Professi	$ -	$ 4,938.01	$ 950.57	$ 5,888.58	0.00%	
100	1030	205262	Legal	$ -	$ 133.00	$ -	$ 133.00	0.00%	
100	1030	205282	Software	$ 3,500.00	$ -	$ -	$ -	0.00%	
100	1030	205313	Equipment Repair	$ 5,000.00	$ -	$ -	$ -	0.00%	
100	1030	205330	Building and Land Maintenance	$ 7,056.00	$ 586.00	$ 150.00	$ 736.00	10.43%	
100	1030	205335	Custodial Support/Supplies	$ -	$ 100.00	$ -	$ 100.00	0.00%	
100	1030	205340	Operating Materials & Supplies	$ 1,500.00	$ 519.71	$ -	$ 519.71	34.65%	
100	1030	205345	Books and Periodicals\Children's Books/Programs	$ 12,000.00	$ 4,199.87	$ 1,288.96	$ 5,488.83	45.74%	
100	1030	205474	Mowing/Trimming/Removal	$ -	$ 482.00	$ -	$ 482.00	0.00%	
100	1030	205490	Material and Services	$ 3,300.00	$ 71.00	$ -	$ 71.00	2.15%	
			MATERIALS AND SERVICES	**$ 36,756.00**	**$ 14,040.73**	**$ 2,556.68**	**$ 16,597.41**	**45.16%**	
100	1030	217126	Interfund Transfer - Capital Reserve	$ 3,600.00	$ -	$ 1,800.00	$ 1,800.00	50.00%	
			TRANSFERS	**$ 3,600.00**	**$ -**	**$ 1,800.00**	**$ 1,800.00**	**50.00%**	
			EXPENSE	**$ 42,356.00**	**$ 14,040.73**	**$ 4,356.68**	**$ 18,397.41**	**43.44%**	
			Revenue Total	**$ 42,356.00**	**$ 1,053.50**	**$ 16,054.19**	**$ 17,107.69**	**40.39%**	
			Expense Total	**$ 42,356.00**	**$ 14,040.73**	**$ 4,356.68**	**$ 18,397.41**	**43.44%**	
			GAIN/(LOSS)	**$ -**	**$ (12,987.23)**	**$ 11,697.51**	**$ (1,289.72)**		

Parks & Trails 100-1035

Monthly Financial Detail Report

December 2019

Printed: 1/22/2020 8:06:11 PM
Period 06 - 06
Fiscal Year 2020

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Notes
100	1035	300101	Beginning Balance	$ -	$ -	$ 14,052.98	$ 14,052.98	0.00%	Beginning balance part of City Amenities
100	1035	314861	Transfer from the General Fund	$ 5,888.00	$ -	$ 2,944.00	$ 2,944.00	50.00%	
100	1035	314863	Transfer Visitor Amenities Support	$ 17,663.00	$ -	$ 8,831.50	$ 8,831.50	50.00%	
			REVENUE	**$ 23,551.00**	**$ -**	**$ 25,828.48**	**$ 25,828.48**	**109.67%**	
100	1035	105160	Allocated Labor	$ 3,000.00	$ -	$ -	$ -	0.00%	
			PERSONNEL	**$ 3,000.00**	**$ -**	**$ -**	**$ -**	**0.00%**	
100	1035	205210	Dues & Memberships	$ 3,000.00	$ -	$ -	$ -	0.00%	
100	1035	205214	Marketing	$ -	$ 364.00	$ 364.00	$ 728.00	0.00%	
100	1035	205222	Insurance	$ 3,000.00	$ -	$ -	$ -	0.00%	Review insurance distribution
100	1035	205224	Trails Maintenance/Supplies/Services	$ 2,000.00	$ 1,286.31	$ 184.38	$ 1,470.69	73.53%	Vol. Expense Reibursement
100	1035	205252	Utilities	$ 3,250.00	$ 94.52	$ -	$ 94.52	2.91%	
100	1035	205260	Contract Expense (all Professi	$ 300.00	$ -	$ -	$ -	0.00%	
100	1035	205270	Travel	$ 1,500.00	$ -	$ -	$ -	0.00%	
100	1035	205317	Tools and Small Equipment	$ 1,500.00	$ -	$ -	$ -	0.00%	
100	1035	205330	Building and Land Maintenance	$ 4,500.00	$ 900.00	$ -	$ 900.00	20.00%	
100	1035	205421	Parks/Grounds Maintenance	$ -	$ 429.71	$ 31.27	$ 460.98	0.00%	
100	1035	205440	Equipment & Furniture	$ 500.00	$ -	$ -	$ -	0.00%	
100	1035	205474	Mowing/Trimming/Removal	$ -	$ 1,095.00	$ -	$ 1,095.00	0.00%	Tree Removal
100	1035	205490	Material and Services	$ 1,000.00	$ 306.64	$ 383.22	$ 689.86	68.99%	
			MATERIALS AND SERVICES	**$ 20,550.00**	**$ 4,476.18**	**$ 962.87**	**$ 5,439.05**	**26.47%**	
			EXPENSE	**$ 23,550.00**	**$ 4,476.18**	**$ 962.87**	**$ 5,439.05**	**23.10%**	
			Revenue Total	**$ 23,551.00**	**$ -**	**$ 25,828.48**	**$ 25,828.48**	**109.67%**	
			Expense Total	**$ 23,550.00**	**$ 4,476.18**	**$ 962.87**	**$ 5,439.05**	**23.10%**	
			GAIN/(LOSS)	**$ 1.00**	**$ (4,476.18)**	**$ 24,865.61**	**$ 20,389.43**		

Visitor Amenity 100-1045
Monthly Financial Detail Report
December 2019

Printed: 1/22/2020 8:48:30 PM
Period 06 - 06
Fiscal Year 2020

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Notes
100	1045	300101	Beginning Balance	$ 52,576.00	$ -	$ 90,782.67	$ 90,782.67	172.67%	
100	1045	304240	Tax - Transient Lodging	$ 370,500.00	$ 252,995.04	$ 2,390.63	$ 255,385.67	68.93%	
			REVENUE	**$ 423,076.00**	**$ 252,995.04**	**$ 93,173.30**	**$ 346,168.34**	**81.82%**	
100	1045	105165	Allocated Labor	$ 1,500.00	$ -	$ -	$ -	0.00%	
			PERSONNEL	**$ 1,500.00**	**$ -**	**$ -**	**$ -**	**0.00%**	
100	1045	205202	Visitor Center Operations	$ 65,000.00	$ 16,191.25	$ -	$ 16,191.25	24.91%	
100	1045	205214	Marketing (Grants/Prgm/Events)	$ 25,250.00	$ 9,681.22	$ 36.00	$ 9,717.22	38.48%	
100	1045	205224	Trails Maintenance/Supplies/Services	$ -	$ 364.00	$ -	$ 364.00	0.00%	
100	1045	205320	Fireworks	$ 2,000.00	$ 2,000.00	$ -	$ 2,000.00	100.00%	
100	1045	205439	Comm Support/Beautification	$ 17,850.00	$ 5,000.00	$ -	$ 5,000.00	28.01%	
100	1045	205490	Material and Services	$ 5,000.00	$ 1,363.99	$ 1,197.46	$ 2,561.45	51.23%	
			MATERIALS AND SERVICES	**$ 115,100.00**	**$ 34,600.46**	**$ 1,233.46**	**$ 35,833.92**	**31.13%**	
100	1045	217122	Transfer to Library	$ 11,807.00	$ -	$ 5,903.50	$ 5,903.50	50.00%	
100	1045	217123	OP Transfer - Museum	$ 15,836.00	$ -	$ 7,918.00	$ 7,918.00	50.00%	
100	1045	217124	OP Transfer - Commons	$ 40,127.00	$ -	$ 20,063.50	$ 20,063.50	50.00%	
100	1045	217127	OP Transfer - Parks & Trails Operations	$ 17,663.00	$ -	$ 8,831.50	$ 8,831.50	50.00%	
100	1045	217128	Transfer to Parks & Trails Capital	$ 50,000.00	$ -	$ 25,000.00	$ 25,000.00	50.00%	
100	1045	217142	OP Transfer - Streets Capital Project	$ 25,000.00	$ -	$ 12,500.00	$ 12,500.00	50.00%	
			TRANSFERS	**$ 160,433.00**	**$ -**	**$ 80,216.50**	**$ 80,216.50**	**50.00%**	
			EXPENSE	**$ 277,033.00**	**$ 34,600.46**	**$ 81,449.96**	**$ 116,050.42**	**41.89%**	
			Revenue Total	**$ 423,076.00**	**$ 252,995.04**	**$ 93,173.30**	**$ 346,168.34**	**81.82%**	
			Expense Total	**$ 277,033.00**	**$ 34,600.46**	**$ 81,449.96**	**$ 116,050.42**	**41.89%**	
			GAIN/(LOSS)	**$ 146,043.00**	**$ 218,394.58**	**$ 11,723.34**	**$ 230,117.92**		

Streets Operating 100-1040

Monthly Financial Detail Report

December 2019

Printed: 1/22/2020 8:03:57 PM
Period 06 - 06
Fiscal Year 2020

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Notes
100	1040	300101	Beginning Balance	$ 70,356.00	$ -	$ 93,272.87	$ 93,272.87	132.57%	Added beginning balance
100	1040	304650	Tax - State Highway	$ 44,000.00	$ 22,923.59	$ 4,811.95	$ 27,735.54	63.04%	
100	1040	314861	Transfer from the General Fund	$ 2,000.00	$ -	$ 1,000.00	$ 1,000.00	50.00%	
			REVENUE	**$ 116,356.00**	**$ 22,923.59**	**$ 99,084.82**	**$ 122,008.41**	**104.86%**	
100	1040	105101	City Manager	$ -	$ 907.60	$ 2,665.07	$ 3,572.67	0.00%	
100	1040	105104	City Clerk 2	$ -	$ 492.17	$ 1,790.49	$ 2,282.66	0.00%	
100	1040	105110	Water Lead	$ -	$ -	$ 332.59	$ 332.59	0.00%	
100	1040	105111	Wastewater Lead	$ -	$ 1,838.05	$ 136.10	$ 1,974.15	0.00%	
100	1040	105112	Field Utility 2	$ -	$ -	$ 301.29	$ 301.29	0.00%	
100	1040	105113	Field Utility 1	$ -	$ 4,349.76	$ 467.28	$ 4,817.04	0.00%	
100	1040	105140	Fringe Benefits	$ -	$ 842.00	$ 633.03	$ 1,475.03	0.00%	
100	1040	105141	Insurance Benefits	$ -	$ 2,668.22	$ 1,199.55	$ 3,867.77	0.00%	
100	1040	105142	Regular PERS System	$ -	$ 992.16	$ 625.36	$ 1,617.52	0.00%	
100	1040	105160	Allocated Labor	$ 40,000.00	$ -	$ -	$ -	0.00%	
			PERSONNEL	**$ 40,000.00**	**$ 12,089.96**	**$ 8,150.76**	**$ 20,240.72**	**50.60%**	
100	1040	205222	Insurance	$ 4,500.00	$ 1,998.06	$ -	$ 1,998.06	44.40%	
100	1040	205260	Contract Expense (all Professional, IGA & Person	$ 4,000.00	$ 228.00	$ -	$ 228.00	5.70%	
100	1040	205262	Legal	$ -	$ 380.00	$ -	$ 380.00	0.00%	
100	1040	205311	Equipment Lease and Rental	$ 1,500.00	$ -	$ -	$ -	0.00%	
100	1040	205312	Equipment Fuel/Tires/Parts	$ 6,500.00	$ 1,066.99	$ 542.35	$ 1,609.34	24.76%	
100	1040	205313	Equipment Repair	$ 2,000.00	$ 565.42	$ -	$ 565.42	28.27%	
100	1040	205317	Tools and Small Equipment	$ 1,500.00	$ 44.67	$ -	$ 44.67	2.98%	
100	1040	205361	Parts	$ 3,500.00	$ 1,278.49	$ 4.80	$ 1,283.29	36.67%	
100	1040	205362	Consumables	$ 500.00	$ 71.96	$ -	$ 71.96	14.39%	
100	1040	205363	Outside Services	$ 5,000.00	$ 1,138.00	$ -	$ 1,138.00	22.76%	
100	1040	205411	Street Lighting	$ 18,500.00	$ 7,549.74	$ 1,591.20	$ 9,140.94	49.41%	
100	1040	205474	Mowing/Trimming/Removal	$ 25,000.00	$ 13,908.00	$ -	$ 13,908.00	55.63%	
100	1040	205490	Material and Services	$ -	$ 323.90	$ -	$ 323.90	0.00%	
			MATERIALS AND SERVICES	**$ 72,500.00**	**$ 28,553.23**	**$ 2,138.35**	**$ 30,691.58**	**42.33%**	
100	1040	217126	Interfund Transfer - Capital Reserve	$ 3,000.00	$ -	$ 1,500.00	$ 1,500.00	50.00%	
			TRANSFERS	**$ 3,000.00**	**$ -**	**$ 1,500.00**	**$ 1,500.00**	**50.00%**	
			EXPENSE	**$ 115,500.00**	**$ 40,643.19**	**$ 11,789.11**	**$ 52,432.30**	**45.40%**	
			Revenue Total	**$ 116,356.00**	**$ 22,923.59**	**$ 99,084.82**	**$ 122,008.41**	**104.86%**	
			Expense Total	**$ 115,500.00**	**$ 40,643.19**	**$ 11,789.11**	**$ 52,432.30**	**45.40%**	
			GAIN/(LOSS)	**$ 856.00**	**$ (17,719.60)**	**$ 87,295.71**	**$ 69,576.11**		

Streets Capital Reserve 150-1040
Monthly Financial Detail Report
December 2019

Printed: 1/22/2020 8:03:02 PM
Period 06 - 06
Fiscal Year 2020

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Notes
150	1040	300101	Beginning Balance	$ 454,064.00	$ -	$ -	$ -	0.00%	Beginning balance entered for January financials
150	1040	304481	Grant	$ 100,000.00	$ -	$ -	$ -	0.00%	
150	1040	304864	Street Reserve Generated	$ 3,000.00	$ -	$ 4,000.00	$ 4,000.00	133.33%	
150	1040	304865	50 Cent Per Water Meter	$ 5,000.00	$ -	$ -	$ -	0.00%	Review desposits
150	1040	304866	50 Cent Per Wastewater Meter	$ 5,000.00	$ -	$ 2,500.00	$ 2,500.00	50.00%	
150	1040	314863	Transfer Visitor Amenities Support	$ 25,000.00	$ -	$ 12,500.00	$ 12,500.00	50.00%	
			REVENUE	**$ 592,064.00**	**$ -**	**$ 19,000.00**	**$ 19,000.00**	**1.10%**	
150	1040	105160	Allocated Labor	$ 60,000.00	$ -	$ -	$ -	0.00%	
			PERSONNEL	**$ 60,000.00**	**$ -**	**$ -**	**$ -**	**0.00%**	
150	1040	407945	Capital Outlay - Gateway Sign	$ -	$ 4,312.50	$ -	$ 4,312.50	0.00%	
150	1040	407946	Capital Outlay - Parking; Paving	$ 25,000.00	$ -	$ -	$ -	0.00%	
150	1040	407947	Capital Outlay - Street Projects	$ 300,000.00	$ 225,692.52	$ -	$ 225,692.52	75.23%	
			CAPITAL OUTLAY	**$ 325,000.00**	**$ 230,005.02**	**$ -**	**$ 230,005.02**	**70.77%**	
			EXPENSE	**$ 385,000.00**	**$ 230,005.02**	**$ -**	**$ 230,005.02**	**59.74%**	
			Revenue Total	**$ 592,064.00**	**$ -**	**$ 19,000.00**	**$ 19,000.00**	**1.10%**	
			Expense Total	**$ 385,000.00**	**$ 230,005.02**	**$ -**	**$ 230,005.02**	**59.74%**	
			GAIN/(LOSS)	**$ 207,064.00**	**$ (230,005.02)**	**$ 19,000.00**	**$ (211,005.02)**		

Storm Drains Operaing 100-1050

Monthly Financial Detail Report

December 2019

Printed: 1/22/2020 8:07:57 PM
Period 06 - 06
Fiscal Year 2020

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Notes
100	1050	300101			$ -	$ 105,078.06	$ 105,078.06	103.63%	
					$ -	**$ 105,078.06**	**$ 105,078.06**	**103.63%**	
100	1050	105110	Water Lead	$ -	$ -	$ 332.59	$ 332.59	0.00%	
100	1050	105111	Wastewater Lead	$ -	$ 2,171.18	$ 204.16	$ 2,375.34	0.00%	
100	1050	105112	Field Utility 2	$ -	$ -	$ 602.59	$ 602.59	0.00%	
100	1050	105113	Field Utility 1	$ -	$ 4,349.76	$ 467.25	$ 4,817.01	0.00%	
100	1050	105140	Fringe Benefits	$ -	$ 723.11	$ 178.22	$ 901.33	0.00%	
100	1050	105141	Insurance Benefits	$ -	$ 2,552.92	$ 624.24	$ 3,177.16	0.00%	
100	1050	105142	Regular PERS System	$ -	$ 886.25	$ 254.57	$ 1,140.82	0.00%	
100	1050	105160	Allocated Labor	$ 30,000.00	$ -	$ -	$ -	0.00%	
			PERSONNEL	**$ 30,000.00**	**$ 10,683.22**	**$ 2,663.62**	**$ 13,346.84**	**44.49%**	
100	1050	205260	Contract Expense (Prof Serv)	$ 2,500.00	$ -	$ -	$ -	0.00%	
100	1050	205313	Equipment Repair	$ 1,500.00	$ -	$ -	$ -	0.00%	
100	1050	205317	Tools and Small Equipment	$ 1,500.00	$ -	$ -	$ -	0.00%	
100	1050	205367	Storm Drain Parts	$ 6,000.00	$ -	$ -	$ -	0.00%	
100	1050	205368	Storm Drain Consumables	$ 500.00	$ -	$ -	$ -	0.00%	
			MATERIALS AND SERVICES	**$ 12,000.00**	**$ -**	**$ -**	**$ -**	**0.00%**	
			EXPENSE	**$ 42,000.00**	**$ 10,683.22**	**$ 2,663.62**	**$ 13,346.84**	**31.78%**	
			Revenue Total	**$ 101,393.00**	**$ -**	**$ 105,078.06**	**$ 105,078.06**	**103.63%**	
			Expense Total	**$ 42,000.00**	**$ 10,683.22**	**$ 2,663.62**	**$ 13,346.84**	**31.78%**	
			GAIN/(LOSS)	**$ 59,393.00**	**$ (10,683.22)**	**$ 102,414.44**	**$ 91,731.22**		

Storm Drains Capital Reserve 150-1050
Monthly Financial Detail Report
December 2019

Printed: 1/22/2020 8:04:50 PM
Period 06 - 06
Fiscal Year 2020

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Notes
150	1050	314861	Transfer from the General Fund	$ 44,663.00	$ -	$ 22,331.50	$ 22,331.50	50.00%	Beginning balance entered for January financials
			RESOURCES	**$ 44,663.00**	**$ -**	**$ 22,331.50**	**$ 22,331.50**	**50.00%**	
150	1050	407922	Capital Outlay - Improvement	$ 40,000.00	$ -	$ -	$ -	0.00%	
			CAPITAL OUTLAY	**$ 40,000.00**	**$ -**	**$ -**	**$ -**	**0.00%**	
			EXPENSE	**$ 40,000.00**	**$ -**	**$ -**	**$ -**	**0.00%**	
			Revenue Total	**$ 44,663.00**	**$ -**	**$ 22,331.50**	**$ 22,331.50**	**50.00%**	
			Expense Total	**$ 40,000.00**	**$ -**	**$ -**	**$ -**	**0.00%**	
			GAIN/(LOSS)	**$ 4,663.00**	**$ -**	**$ 22,331.50**	**$ 22,331.50**		

Water Operating 660-1700

Monthly Financial Detail Report

December 2019

Printed: 1/22/2020 8:06:15 PM
Period 06 - 06
Fiscal Year 2020

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Notes
660	1700	300101	Beginning Balance	$ 248,072.00	$ -	$ 259,360.48	$ 259,360.48	104.55%	
660	1700	304310	Water/Wastewater Services	$ 606,000.00	$ 349,118.48	$ 52,819.38	$ 401,937.86	66.33%	
660	1700	304312	Capital Reserve Fee	$ 37,000.00	$ 15,163.89	$ 3,370.05	$ 18,533.94	50.09%	
660	1700	304320	Installation Charges	$ 3,000.00	$ 2,550.00	$ 1,225.00	$ 3,775.00	125.83%	
660	1700	304335	Rents or Fees	$ -	$ 912.27	$ 869.81	$ 1,782.08	0.00%	
			REVENUE	**$ 894,072.00**	**$ 367,744.64**	**$ 317,644.72**	**$ 685,389.36**	**76.66%**	
660	1700	105101	City Manager	$ -	$ 14,975.40	$ 2,665.09	$ 17,640.49	0.00%	
660	1700	105104	City Clerk 2	$ -	$ 8,120.84	$ 1,790.49	$ 9,911.33	0.00%	
660	1700	105110	Water Lead	$ -	$ 33,893.23	$ 5,654.23	$ 39,547.46	0.00%	
660	1700	105111	Wastewater Lead	$ -	$ 1,665.65	$ 340.25	$ 2,005.90	0.00%	
660	1700	105112	Field Utility 2	$ -	$ 29,343.50	$ 3,615.56	$ 32,959.06	0.00%	
660	1700	105113	Field Utility 1	$ -	$ 14,192.59	$ 4,786.31	$ 18,978.90	0.00%	
660	1700	105140	Fringe Benefits	$ -	$ 11,340.25	$ 2,091.69	$ 13,431.94	0.00%	
660	1700	105141	Insurance Benefits	$ -	$ 35,047.77	$ 6,372.86	$ 41,420.63	0.00%	
660	1700	105142	Regular PERS System	$ -	$ 16,987.60	$ 2,718.30	$ 19,705.90	0.00%	
660	1700	105160	Allocated Labor	$ 300,000.00	$ -	$ -	$ -	0.00%	
			PERSONNEL	**$ 300,000.00**	**$ 165,566.83**	**$ 30,034.78**	**$ 195,601.61**	**65.20%**	
660	1700	205210	Dues & Memberships	$ 2,100.00	$ 1,315.00	$ -	$ 1,315.00	62.62%	
660	1700	205212	Fee Expense	$ 3,500.00	$ 143.82	$ 51.87	$ 195.69	5.59%	
660	1700	205222	Insurance	$ 21,000.00	$ 17,325.69	$ -	$ 17,325.69	82.50%	
660	1700	205240	Office Materials & Supplies	$ 7,500.00	$ 3,976.24	$ 784.57	$ 4,760.81	63.48%	
660	1700	205251	Telephones/Cell Phones/DSL	$ 10,000.00	$ 4,353.02	$ 929.71	$ 5,282.73	52.83%	
660	1700	205253	Postage	$ 3,300.00	$ 2,760.90	$ 69.19	$ 2,830.09	85.76%	Additional mailing for billing changes
660	1700	205255	Education and Training	$ 3,500.00	$ 939.87	$ -	$ 939.87	26.85%	
660	1700	205260	Contract Expense (all Professional, IGA & Person	$ 33,000.00	$ 14,357.55	$ 3,821.89	$ 18,179.44	55.09%	
660	1700	205261	Auditor	$ 7,000.00	$ 2,100.00	$ 1,200.00	$ 3,300.00	47.14%	
660	1700	205262	Legal Expense	$ -	$ 294.33	$ -	$ 294.33	0.00%	
660	1700	205270	Travel	$ 3,000.00	$ -	$ 20.88	$ 20.88	0.70%	
660	1700	205282	Sotfware	$ -	$ 7,394.71	$ -	$ 7,394.71	0.00%	
660	1700	205283	Tools and Small Equipment	$ -	$ -	$ -	$ -	0.00%	
660	1700	205311	Equipment Lease and Rental	$ 3,000.00	$ 1,031.86	$ 146.00	$ 1,177.86	39.26%	
660	1700	205312	Equipment Fuel/Tires/Parts	$ 5,500.00	$ 2,334.41	$ 488.36	$ 2,822.77	51.32%	
660	1700	205313	Equipment Repair	$ 5,000.00	$ 862.40	$ 563.69	$ 1,426.09	28.52%	
660	1700	205317	Tools and Small Equipment	$ 3,500.00	$ 646.52	$ -	$ 646.52	18.47%	

660	1700	205330	Building and Land Maintenance	$	4,000.00	$	-	$	-	$	-	0.00%	
660	1700	205335	Custodial Support/Supplies	$	500.00	$	25.00	$	-	$	25.00	5.00%	
660	1700	205342	Plant Utilities	$	23,000.00	$	9,471.59	$	2,183.26	$	11,654.85	50.67%	
660	1700	205351	Main Plant Parts	$	10,000.00	$	1,695.71	$	23.44	$	1,719.15	17.19%	
660	1700	205352	Main Plant Consumables	$	10,000.00	$	2,746.37	$	-	$	2,746.37	27.46%	
660	1700	205353	Main Plant Outside Services	$	40,000.00	$	19,582.48	$	185.85	$	19,768.33	49.42%	
660	1700	205361	Parts	$	14,000.00	$	15,738.15	$	251.51	$	15,989.66	114.21%	Water Supv. To review
660	1700	205362	Consumables	$	2,000.00	$	1,266.96	$	-	$	1,266.96	63.35%	Water Supv. To review
660	1700	205363	Outside Services	$	6,500.00	$	2,056.35	$	955.00	$	3,011.35	46.33%	
660	1700	205470	Equipment Repair/Maintenance	$	1,500.00	$	-	$	-	$	-	0.00%	
660	1700	205474	Mowing/Trimming/Removal	$	9,000.00	$	5,569.00	$	-	$	5,569.00	61.88%	Water Supv. To review
660	1700	208000	Operating Contingency	$	60,000.00	$	-	$	-	$	-	0.00%	
			MATERIALS AND SERVICES	**$**	**291,400.00**	**$**	**117,987.93**	**$**	**11,675.22**	**$**	**129,663.15**	**44.50%**	
660	1700	217121	Transfer to Streets	$	5,000.00	$	-	$	2,500.00	$	2,500.00	50.00%	
660	1700	217126	Interfund Transfer - Capital Reserve	$	100,000.00	$	-	$	50,000.00	$	50,000.00	50.00%	
660	1700	217136	Interfund Transfer Restricted	$	43,000.00	$	-	$	21,500.00	$	21,500.00	50.00%	
			TRANSFERS	**$**	**148,000.00**	**$**	**-**	**$**	**74,000.00**	**$**	**74,000.00**	**50.00%**	
			EXPENSE	**$**	**739,400.00**	**$**	**283,554.76**	**$**	**115,710.00**	**$**	**399,264.76**	**54.00%**	
			Revenue Total	**$**	**894,072.00**	**$**	**367,744.64**	**$**	**317,644.72**	**$**	**685,389.36**	**76.66%**	
			Expense Total	**$**	**739,400.00**	**$**	**283,554.76**	**$**	**115,710.00**	**$**	**399,264.76**	**54.00%**	
			GAIN/(LOSS)	**$**	**154,672.00**	**$**	**84,189.88**	**$**	**201,934.72**	**$**	**286,124.60**		

Water Capital Reserve 660-1705

Monthly Financial Detail Report

December 2019

Printed: 1/22/2020 8:07:56 PM
Period 06 - 06
Fiscal Year 2020

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Notes
660	1705	300101	Beginning Balance	$ 162,450.00	$ -	$ -	$ -	0.00%	Beginning balance entered for January financials
660	1705	314875	Transfer Water Reserves	$ 100,000.00	$ -	$ 50,000.00	$ 50,000.00	50.00%	
660	1705	314879	Transfer from SDC	$ 45,000.00	$ -	$ 22,500.00	$ 22,500.00	50.00%	
			RESOURCES	**$ 307,450.00**	**$ -**	**$ 72,500.00**	**$ 72,500.00**	23.58%	
660	1705	105150	Capitalized Labor	$ 3,000.00	$ -	$ -	$ -	0.00%	
			PERSONNEL	**$ 3,000.00**	**$ -**	**$ -**	**$ -**	**0.00%**	
660	1705	407941	Capital Outlay - Equipment	$ 114,000.00	$ 2,903.00	$ -	$ 2,903.00	2.55%	
660	1705	407948	Capital Outlay - Water systems	$ 273,000.00	$ 2,674.50	$ -	$ 2,674.50	0.98%	
			CAPITAL OUTLAY	**$ 387,000.00**	**$ 5,577.50**	**$ -**	**$ 5,577.50**	**1.44%**	
			EXPENSE	**$ 390,000.00**	**$ 5,577.50**	**$ -**	**$ 5,577.50**	**1.43%**	
			Revenue Total	**$ 307,450.00**	**$ -**	**$ 72,500.00**	**$ 72,500.00**	**23.58%**	
			Expense Total	**$ 390,000.00**	**$ 5,577.50**	**$ -**	**$ 5,577.50**	**1.43%**	
			GAIN/(LOSS)	**$ (82,550.00)**	**$ (5,577.50)**	**$ 72,500.00**	**$ 66,922.50**		

Wastewater Operating 670-1800

Monthly Financial Detail Report

December 2019

Printed: 1/22/2020 8:04:26 PM
Period 06 - 06
Fiscal Year 2020

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Notes
670	1800	300101	Beginning Balance	$ 226,078.00	$ -	$ 201,799.67	$ 201,799.67	89.26%	
670	1800	304310	Water/Wastewater Services	$ 590,000.00	$ 338,967.61	$ 50,026.43	$ 388,994.04	65.93%	
670	1800	304312	Capital Reserve Fee	$ 43,000.00	$ 23,023.83	$ 3,135.61	$ 26,159.44	60.84%	
670	1800	304320	Installation Charges	$ 2,500.00	$ 1,125.00	$ 1,225.00	$ 2,350.00	94.00%	
670	1800	304335	Rents or Fees	$ -	$ 884.42	$ -	$ 884.42	0.00%	
			REVENUE	**$ 861,578.00**	**$ 364,000.86**	**$ 256,186.71**	**$ 620,187.57**	**71.98%**	
670	1800	105101	City Manager	$ -	$ 14,975.40	$ 161.52	$ 15,136.92	0.00%	
670	1800	105104	City Clerk 2	$ -	$ 8,120.84	$ 108.54	$ 8,229.38	0.00%	
670	1800	105110	Water Lead	$ -	$ -	$ 332.59	$ 332.59	0.00%	
670	1800	105111	Wastewater Lead	$ -	$ 45,214.94	$ 6,124.49	$ 51,339.43	0.00%	
670	1800	105112	Field Utility 2	$ -	$ -	$ 1,506.49	$ 1,506.49	0.00%	
670	1800	105113	Field Utility 1	$ -	$ 6,725.65	$ 3,623.80	$ 10,349.45	0.00%	
670	1800	105140	Fringe Benefits	$ -	$ 8,335.35	$ 1,315.79	$ 9,651.14	0.00%	
670	1800	105141	Insurance Benefits	$ -	$ 22,097.48	$ 4,230.94	$ 26,328.42	0.00%	
670	1800	105142	Regular PERS System	$ -	$ 7,689.88	$ 1,377.26	$ 9,067.14	0.00%	
670	1800	105160	Allocated Labor	$ 340,000.00	$ -	$ -	$ -	0.00%	
			PERSONNEL	**$ 340,000.00**	**$ 113,159.54**	**$ 18,781.42**	**$ 131,940.96**	**38.81%**	
670	1800	205210	Dues & Memberships	$ 900.00	$ 701.00	$ -	$ 701.00	77.89%	
670	1800	205211	DEQ Fees	$ 4,500.00	$ 2,415.00	$ -	$ 2,415.00	53.67%	
670	1800	205212	Fee Expense	$ 4,500.00	$ 144.53	$ 51.87	$ 196.40	4.36%	
670	1800	205222	Insurance	$ 18,000.00	$ 12,586.66	$ -	$ 12,586.66	69.93%	
670	1800	205240	Office Materials & Supplies	$ 7,700.00	$ 3,928.42	$ 773.57	$ 4,701.99	61.06%	
670	1800	205251	Telephones/Cell Phones/DSL	$ 6,000.00	$ 2,722.48	$ 576.95	$ 3,299.43	54.99%	
670	1800	205253	Postage	$ 3,300.00	$ 2,760.88	$ 69.19	$ 2,830.07	85.76%	Additional mailing for billing changes
670	1800	205255	Education and Training	$ 5,000.00	$ 1,937.70	$ -	$ 1,937.70	38.75%	
670	1800	205260	Contract Expense (all Professional, IGA & Person	$ 26,000.00	$ 14,069.83	$ 3,821.89	$ 17,891.72	68.81%	Wastewater Supv. to review
670	1800	205261	Auditor	$ 7,000.00	$ 2,100.00	$ 1,200.00	$ 3,300.00	47.14%	
670	1800	205262	Legal	$ -	$ 294.33	$ -	$ 294.33	0.00%	
670	1800	205270	Travel	$ 3,000.00	$ -	$ 20.88	$ 20.88	0.70%	
670	1800	205282	Software	$ -	$ 7,394.71	$ -	$ 7,394.71	0.00%	
670	1800	205311	Equipment Lease and Rental	$ 2,000.00	$ 1,097.85	$ 146.00	$ 1,243.85	62.19%	
670	1800	205312	Equipment Fuel/Tires/Parts	$ 6,000.00	$ 1,880.77	$ 488.36	$ 2,369.13	39.49%	
670	1800	205313	Equipment Repair	$ 9,000.00	$ 376.10	$ 581.48	$ 957.58	10.64%	
670	1800	205317	Tools and Small Equipment	$ 1,000.00	$ 28.17	$ -	$ 28.17	2.82%	

670	1800	205330	Building and Land Maintenance	$	2,500.00	$	200.00	$	50.00	$	250.00	10.00%	
670	1800	205335	Custodial Support/Supplies	$	600.00	$	207.61	$	-	$	207.61	34.60%	
670	1800	205342	Plant Utilities	$	30,000.00	$	10,068.17	$	2,269.05	$	12,337.22	41.12%	
670	1800	205351	Main Plant Parts	$	20,000.00	$	13,375.95	$	105.88	$	13,481.83	67.41%	Wastewater Supv. to review
670	1800	205352	Main Plant Consumables	$	12,000.00	$	6,560.16	$	376.31	$	6,936.47	57.80%	
670	1800	205353	Main Plant Outside Services	$	12,000.00	$	2,515.66	$	145.13	$	2,660.79	22.17%	
670	1800	205361	Parts	$	5,000.00	$	870.49	$	-	$	870.49	17.41%	
670	1800	205362	Consumables	$	2,500.00	$	144.87	$	-	$	144.87	5.79%	
670	1800	205363	Outside Services	$	20,000.00	$	4,005.50	$	1,985.11	$	5,990.61	29.95%	
670	1800	205364	Collection I & I	$	5,000.00	$	-	$	-	$	-	0.00%	
670	1800	205470	Equipment Repair/Maintenance	$	1,500.00	$	-	$	-	$	-	0.00%	
670	1800	205474	Mowing/Trimming/Removal	$	2,000.00	$	1,356.00	$	-	$	1,356.00	67.80%	
670	1800	208000	Operating Contingency	$	60,000.00	$	-	$	-	$	-	0.00%	
			MATERIALS AND SERVICES	**$**	**277,000.00**	**$**	**93,742.84**	**$**	**12,661.67**	**$**	**106,404.51**	**38.41%**	
670	1800	217126	Interfund Transfer - Capital Reserve	$	80,000.00	$	-	$	40,000.00	$	40,000.00	50.00%	
670	1800	217129	Transfer to Debt Services	$	60,000.00	$	-	$	30,000.00	$	30,000.00	50.00%	
670	1800	217131	Interfund Transfer - Street Capital Reserve	$	5,000.00	$	-	$	2,500.00	$	2,500.00	50.00%	
			TRANSFERS	**$**	**145,000.00**	**$**	**-**	**$**	**72,500.00**	**$**	**72,500.00**	**50.00%**	
			EXPENSE	**$**	**762,000.00**	**$**	**206,902.38**	**$**	**103,943.09**	**$**	**310,845.47**	**40.79%**	
			Revenue Total	**$**	**861,578.00**	**$**	**364,000.86**	**$**	**256,186.71**	**$**	**620,187.57**	**71.98%**	
			Expense Total	**$**	**762,000.00**	**$**	**206,902.38**	**$**	**103,943.09**	**$**	**310,845.47**	**40.79%**	
			GAIN/(LOSS)	**$**	**99,578.00**	**$**	**157,098.48**	**$**	**152,243.62**	**$**	**309,342.10**		

Wastewater Capital Reserve 670-1805

Monthly Financial Detail Report

December 2019

Printed: 1/22/2020 8:07:29 PM
Period 06 - 06
Fiscal Year 2020

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Notes
670	1805	300101	Beginning Balance	$ 463,065.00	$ -	$ -	$ -	0.00%	Beginning balance entered for January financials
670	1805	314874	Wastewater Reserve	$ 80,000.00	$ -	$ 40,000.00	$ 40,000.00	50.00%	
670	1805	314883	Revenue from Urban Renewal	$ 25,000.00	$ -	$ 12,500.00	$ 12,500.00	50.00%	
			RESOURCES	**$ 568,065.00**	**$ -**	**$ 52,500.00**	**$ 52,500.00**	**9.24%**	
670	1805	105160	Allocated Labor	$ 3,000.00	$ -	$ -	$ -	0.00%	
670	**1805**		**PERSONNEL**	**$ 3,000.00**	**$ -**	**$ -**	**$ -**	**0.00%**	
670	1805	407921	Capital Outlay - Infrastructure Systems	$ 276,000.00	$ 6,537.07	$ 3,543.00	$ 10,080.07	3.65%	
670	1805	407941	Capital Outlay - Equipment	$ 89,000.00	$ -	$ -	$ -	0.00%	
670	**1805**		**CAPITAL OUTLAY**	**$ 365,000.00**	**$ 6,537.07**	**$ 3,543.00**	**$ 10,080.07**	**2.76%**	
			EXPENSE	**$ 368,000.00**	**$ 6,537.07**	**$ 3,543.00**	**$ 10,080.07**	**2.74%**	
			Revenue Total	**$ 568,065.00**	**$ -**	**$ 52,500.00**	**$ 52,500.00**	**9.24%**	
			Expense Total	**$ 368,000.00**	**$ 6,537.07**	**$ 3,543.00**	**$ 10,080.07**	**2.74%**	
			GAIN/(LOSS)	**$ 200,065.00**	**$ (6,537.07)**	**$ 48,957.00**	**$ 42,419.93**		

Streets Operating 100-1040

Monthly Financial Summary Report

DECEMBER 2019

Printed: 1/22/2020 8:07:57 PM

Period 06 - 06

Fiscal Year 2020

Description	Budget for Year	Current Activity	Actual to Date	% of Budget
Beginning Balance	$ 70,356.00	$ 93,272.87	$ 93,272.87	132.57%
Tax - State Highway	$ 44,000.00	$ 4,811.95	$ 27,735.54	63.04%
Transfer from the General Fund	$ 2,000.00	$ 1,000.00	$ 1,000.00	50.00%
REVENUE	**$ 147,393.00**	**$ 99,084.82**	**$ 122,008.41**	**82.78%**
Personnel	$ 40,000.00	$ 8,150.76	$ 20,240.72	50.60%
Materials & Supplies	$ 72,500.00	$ 2,138.35	$ 30,691.58	42.33%
Interfund Transfer - Capital Reserve	$ 3,000.00	$ 1,500.00	$ 1,500.00	50.00%
EXPENSES	**$ 135,500.00**	**$ 11,789.11**	**$ 52,432.30**	**38.70%**

	Budget	**Current Mo Activity**	**Actual**
Revenue from Rates	$ 46,000.00	$ 5,811.95	$ 28,735.54
Expenses paid by Rates	$ 115,500.00	$ 11,789.11	$ 52,432.30
Available for Reserve	$ (69,500.00)	$ (5,977.16)	$ (23,696.76)

Streets Capital Reserve 150-1040

Monthly Financial Summary Report
DECEMBER 2019

Printed: 1/22/2020 8:07:57 PM
Period 06 - 06
Fiscal Year 2020

Description	Budget for Year	Current Activity	Actual to Date	% of Budget	Notes
Beginning Balance	$ 454,064.00	$ -	$ -	0.00%	Beginning balance entered for January financials
Grant	$ 100,000.00	$ -	$ -	0.00%	
Street Reserve Generated	$ 3,000.00	$ 4,000.00	$ 4,000.00	133.33%	
50 Cent Per Wastewater Meter	$ 5,000.00	$ -	$ -	0.00%	
50 Cent Per Wastewater Meter	$ 5,000.00	$ 2,500.00	$ 2,500.00	50.00%	
Transfer Visitor Amenities Support	$ 25,000.00	$ 12,500.00	$ 12,500.00	50.00%	
REVENUE	**$ 592,064.00**	**$ 19,000.00**	**$ 19,000.00**	3.21%	
Capital Outlay - Gateway Sign	$ -	$ -	$ 4,312.50	0.00%	
Capital Outlay - Parking; Paving	$ 25,000.00	$ -	$ -	0.00%	
Capital Outlay - Street Projects	$ 300,000.00	$ -	$ 225,692.52	75.23%	
EXPENSES	**$ 325,000.00**	**$ -**	**$ 230,005.02**	**70.77%**	

	Budget	Current Mo Activity	Actual
Revenue from Rates	$ 267,064.00	$ 19,000.00	$ 15,000.00
Expenses paid by Rates	$ 325,000.00	$ -	$ 230,005.02
Available for Reserve	$ (57,936.00)	$ 19,000.00	$ (215,005.02)

Storm Drains Operating 100-1050

Monthly Financial Summary Report

DECEMBER 2019

Printed: 1/22/2020 8:07:57 PM
Period 06 - 06
Fiscal Year 2020

Description	Budget for Year	Current Activity	Actual to Date	% of Budget
Beginning Balance	$ 101,393.00	$ 105,078.06	$ 105,078.06	103.63%
RESOURCES	**$ 101,393.00**	**$ 105,078.06**	**$ 105,078.06**	**103.63%**
Personnel	$ 30,000.00	$ 2,663.62	$ 13,346.84	44.49%
Materials & Supplies	$ 12,000.00	**$ 2,663.62**	**$ 13,346.84**	**31.78%**
EXPENSES	**$ 42,000.00**	**$ 5,327.24**	**$ 26,693.68**	

	Budget	**Current Mo Activity**	**Actual**
Revenue from Rates	$ -	$ -	$ -
Expenses paid by Rates	$ 42,000.00	$ 5,327.24	$ 26,693.68
Available for Reserve	$ (42,000.00)	$ (5,327.24)	$ (26,693.68)

Storm Drain Capital Reserve 100-1040

Monthly Financial Summary Report

DECEMBER 2019

Printed: 1/22/2020 8:07:57 PM
Period 06 - 06
Fiscal Year 2020

Description	Budget for Year	Current Activity	Actual to Date	% of Budget	Notes
Transfer from the General Fund	$ 44,663.00	$ 22,331.50	$ 22,331.50	50.00%	Beginning balance entered for January financials
RESOURCES	**$ 44,663.00**	**$ 22,331.50**	**$ 22,331.50**	**50.00%**	
Capital Outlay - Improvement	$ 40,000.00	$ -	$ -	0.00%	
CAPITAL OUTLAY	**$ 40,000.00**	**$ -**	**$ -**	**0.00%**	

	Budget	Current Mo Activity	Actual
Revenue from Rates	$ -	$ -	$ -
Expenses paid by Rates	$ 40,000.00	$ -	$ -
Available for Reserve	$ (40,000.00)	$ -	$ -

Water Operating 660-1700

Monthly Financial Summary Report

DECEMBER 2019

Printed: 1/22/2020 8:06:15 PM

Period 06 - 06

Fiscal Year 2020

Description	Budget for Year	Current Activity	Actual to Date	% of Budget
Beginning Balance	$ 248,072.00	$ 259,360.48	$ 259,360.48	104.55%
Water/Wastewater Services	$ 606,000.00	$ 52,819.38	$ 401,937.86	66.33%
Capital Reserve Fee	$ 37,000.00	$ 3,370.05	$ 18,533.94	50.09%
Installation Charges	$ 3,000.00	$ 1,225.00	$ 3,775.00	125.83%
Rents or Fees	$ -	$ 869.81	$ 1,782.08	0.00%
REVENUE	**$ 894,072.00**	**$ 317,644.72**	**$ 685,389.36**	**76.66%**
Personnel	$ 300,000.00	$ 30,034.78	$ 195,601.61	65.20%
Materials & Supplies	$ 291,400.00	$ 11,675.22	$ 129,663.15	44.50%
Interfund Transfer - Street	$ 5,000.00	$ 2,500.00	$ 2,500.00	50.00%
Interfund Transfer - Capital Reserve	$ 100,000.00	$ 50,000.00	$ 50,000.00	50.00%
Interfund Transfer Restricted	$ 43,000.00	$ 21,500.00	$ 21,500.00	50.00%
EXPENSES	**$ 739,400.00**	**$ 94,210.00**	**$ 399,264.76**	**54.00%**

	Budget	**Current Mo Activity**	**Actual**
Revenue from Rates	$ 646,000.00	$ 58,284.24	$ 426,028.88
Expenses paid by Rates	$ 739,400.00	$ 94,210.00	$ 399,264.76
Available for Reserve	$ (93,400.00)	$ (35,925.76)	$ 26,764.12

Water Capital Reserve 660-1705

Monthly Financial Summary Report

DECEMBER 2019

Printed: 1/22/2020 8:07:56 PM
Period 06 - 06
Fiscal Year 2020

Description	Budget for Year	Current Activity	Actual to Date	% of Budget	Notes
Beginning Balance	$ 162,450.00	$ -	$ -	0.00%	Beginning balance entered for January financials
Transfer Water Reserves	$ 100,000.00	$ 50,000.00	$ 50,000.00	50.00%	
Transfer from SDC	$ 45,000.00	$ 22,500.00	$ 22,500.00	50.00%	
RESOURCES	**$ 307,450.00**	**$ 72,500.00**	**$ 72,500.00**	**0.00%**	
Personnel	$ 3,000.00	$ -	$ -	0.00%	
Capital Outlay - Equipment	$ 114,000.00	$ -	$ 2,903.00	2.55%	
Capital Outlay - Water systems	$ 273,000.00	$ -	$ 2,674.50	0.98%	
EXPENSES	**$ 390,000.00**	**$ -**	**$ 5,577.50**	**1.43%**	

	Budget	Current Mo Activity	Actual
Revenue from Rates	$ -	$ -	$ -
Expenses paid by Rates	$ 273,000.00	$ -	$ 5,577.50
Available for Reserve	$ (273,000.00)	$ -	$ (5,577.50)

Wastewater Operating 670-1800

Monthly Financial Summary Report

DECEMBER 2019

Printed: 1/22/2020 8:04:26 PM

Period 06 - 06

Fiscal Year 2020

Description	Budget for Year	Current Activity	Actual to Date	% of Budget
Beginning Balance	$ 226,078.00	$ 201,799.67	$ 201,799.67	89.26%
Water/Wastewater Services	$ 590,000.00	$ 50,026.43	$ 388,994.04	65.93%
Capital Reserve Fee	$ 43,000.00	$ 3,135.61	$ 26,159.44	60.84%
Installation Charges	$ 2,500.00	$ 1,225.00	$ 2,350.00	94.00%
Rents or Fees	$ -	$ -	$ 884.42	0.00%
REVENUE	**$ 861,578.00**	**$ 256,186.71**	**$ 619,303.15**	**71.88%**
Personnel	$ 340,000.00	$ 18,781.42	$ 131,940.96	38.81%
Materials & Supplies	$ 277,000.00	$ 12,661.67	$ 106,404.51	38.41%
Interfund Transfer - Capital Reserve	$ 80,000.00	$ 40,000.00	$ 40,000.00	50.00%
Transfer to Debt Services	$ 60,000.00	$ 30,000.00	$ 30,000.00	50.00%
Interfund Transfer - Street Capital Reserve	$ 5,000.00	$ 2,500.00	$ 2,500.00	50.00%
EXPENSES	**$ 762,000.00**	**$ 103,943.09**	**$ 310,845.47**	**40.79%**

	Budget	**Current Mo Activity**	**Actual**
Revenue from Rates	$ 635,500.00	$ 54,387.04	$ 418,387.90
Expenses paid by Rates	$ 762,000.00	$ 103,943.09	$ 310,845.47
Available for Reserve	$ (126,500.00)	$ (49,556.05)	$ 107,542.43

Wastewater Capital Reserve 670-1805

Monthly Financial Summary Report

DECEMBER 2019

Printed: 1/22/2020 8:07:29 PM
Period 06 - 06
Fiscal Year 2020

Description	Budget for Year	Current Activity	Actual to Date	% of Budget	Notes
Beginning Balance	$ 463,065.00	$ -	$ -	0.00%	Beginning balance entered for January financials
Wastewater Reserve	$ 80,000.00	$ 40,000.00	$ 40,000.00	50.00%	
Transfers from Urban Renewal	$ 25,000.00	$ 12,500.00	$ 12,500.00	50.00%	
REVENUE	**$ 568,065.00**	**$ 52,500.00**	**$ 52,500.00**	**9.24%**	
Personnel	$ 3,000.00	$ -	$ -	0.00%	
Capital Outlay - Infrastructure Systems	$ 276,000.00	$ 3,543.00	$ 10,080.07	3.65%	
Capital Outlay - Equipment	$ 89,000.00	$ -	$ -	0.00%	
EXPENSES	**$ 368,000.00**	**$ 3,543.00**	**$ 10,080.07**	**2.74%**	

	Budget	**Current Mo Activity**	**Actual**
Revenue from Rates	#REF!	$ 52,500.00	$ 52,500.00
Expenses paid by Rates	$ 368,000.00	$ 3,543.00	$ 10,080.07
Available for Reserve	#REF!	$ 48,957.00	$ 42,419.93

General Fund Reserve 150-1000

Monthly Financial Detail Report
December 2019

Printed: 1/22/2020 8:05:44 PM
Period 06 - 06
Fiscal Year 2020

Fund	Dept	Account Nu	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Notes
150	1000	300101	Beginning Fund Balance	$ 1,911,622.00	$ -	$ (25,294.00)	$ (25,294.00)	-1.32%	Beginning adjustment for LID
150	1000	301540	Tax - Transient Lodging	$ -	$ 2,445.41	$ -	$ 2,445.41	0.00%	
150	1000	304245	Tax - Food and Beverage Tax	$ 370,000.00	$ 252,782.86	$ (252,782.86)	$ -	0.00%	Move F & B tax receipts directly to debt (155)
			REVENUE	**$ 2,281,622.00**	**$ 255,228.27**	**$ (278,076.86)**	**$ (22,848.59)**	**-1.00%**	
			Revenue Total	**$ 2,281,622.00**	**$ 255,228.27**	**$ (278,076.86)**	**$ (22,848.59)**	**-1.00%**	
			Expense Total	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	
			GAIN/(LOSS)	**$ 2,281,622.00**	**$ 255,228.27**	**$ (278,076.86)**	**$ (22,848.59)**		

Revenue Total
Expense Total
NET GAIN/(I

City Hall Reserve 150-1010

Monthly Financial Detail Report

December 2019

Printed: 1/22/2020 8:04:27 PM
Period 06 - 06
Fiscal Year 2020

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Note
150	1010	300101	Beginning Balance	$ 97,319.00	$ -	$ -	$ -	0.00%	Reviewing Reserve/CIP for January financials
150	1010	314861	Transfer from the General Fund	$ 20,000.00	$ -	$ 10,000.00	$ 10,000.00	50.00%	
			RESOURCES	**$ 117,319.00**	**$ -**	**$ 10,000.00**	**$ 10,000.00**	**8.52%**	
150	1010	407941	Capital Outlay - Equipment	$ 114,000.00	$ 13,348.00	$ -	$ 13,348.00	11.71%	
			CAPITAL OUTLAY	**$ 114,000.00**	**$ 13,348.00**	**$ -**	**$ 13,348.00**	**11.71%**	
			EXPENSE	**$ 114,000.00**	**$ 13,348.00**	**$ -**	**$ 13,348.00**	**11.71%**	
			Revenue Total	**$ 117,319.00**	**$ -**	**$ 10,000.00**	**$ 10,000.00**	**8.52%**	
			Expense Total	**$ 114,000.00**	**$ 13,348.00**	**$ -**	**$ 13,348.00**	**11.71%**	
			GAIN/(LOSS)	**$ 3,319.00**	**$ (13,348.00)**	**$ 10,000.00**	**$ (3,348.00)**		

Expense Total

501 Building Reserve 150-1015

Monthly Financial Detail Report

December 2019

Printed: 1/22/2020 8:06:36 PM
Period 06 - 06
Fiscal Year 2020

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Notes
150	1015	314885	Bank Purchase Loan Repay	$ 20,323.00	$ -	$ -	$ -	0.00%	Need explanation of why this is a "revenue" transfer
			Revenue	**$ 20,323.00**	**$ -**	**$ -**	**$ -**	**0.00%**	
			Revenue Total	**$ 20,323.00**	**$ -**	**$ -**	**$ -**	**0.00%**	
			Expense Total	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	
			GAIN/(LOSS)	**$ 20,323.00**	**$ -**	**$ -**	**$ -**		
									Expense Total

Commons Reserve 150-1020

Monthly Financial Detail Report

December 2019

Printed: 1/22/2020 8:08:25 PM
Period 06 - 06
Fiscal Year 2020

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Note
150	1020	300101	Beginning Balance	$ 131,900.00	$ -	$ -	$ -	0.00%	Reviewing Reserve/CIP for January financials
150	1020	314869	Transfer Parks and Commons Reserves	$ 27,000.00	$ -	$ 13,500.00	$ 13,500.00	50.00%	
			RESOURCES	**$ 158,900.00**	**$ -**	**$ 13,500.00**	**$ 13,500.00**	**8.50%**	
			Revenue Total	**$ 158,900.00**	**$ -**	**$ 13,500.00**	**$ 13,500.00**	**8.50%**	
			Expense Total	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	
			GAIN/(LOSS)	**$ 158,900.00**	**$ -**	**$ 13,500.00**	**$ 13,500.00**		

Expense Total

Little Log Church & Museum Reserve 150-1025

Monthly Financial Detail Report

December 2019

Printed: 1/22/2020 8:07:02 PM
Period 06 - 06
Fiscal Year 2020

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Notes
150	1025	300101	Beginning Balance	$ 217,827.00	$ -	$ -	$ -	0.00%	Reviewing Reserve/CIP for January financials
150	1025	314864	Transfer from Little Log Museum and Church Res	$ 4,600.00	$ -	$ 2,050.00	$ 2,050.00	44.57%	
			RESOURCES	**$ 222,427.00**	**$ -**	**$ 2,050.00**	**$ 2,050.00**	**0.92%**	
150	1025	105150	Capitalized Labor	$ 5,000.00	$ -	$ -	$ -	0.00%	
			PERSONNEL	**$ 5,000.00**	**$ -**	**$ -**	**$ -**	**0.00%**	
150	1025	407942	Capital Outlay - City Amenities	$ 143,000.00	$ 9,600.00	$ -	$ 9,600.00	6.71%	
			CAPITAL OUTLAY	**$ 143,000.00**	**$ 9,600.00**	**$ -**	**$ 9,600.00**	**6.71%**	
			EXPENSE	**$ 148,000.00**	**$ 9,600.00**	**$ -**	**$ 9,600.00**	**6.49%**	
			Revenue Total	**$ 222,427.00**	**$ -**	**$ 2,050.00**	**$ 2,050.00**	**0.92%**	
			Expense Total	**$ 148,000.00**	**$ 9,600.00**	**$ -**	**$ 9,600.00**	**6.49%**	
			GAIN/(LOSS)	**$ 74,427.00**	**$ (9,600.00)**	**$ 2,050.00**	**$ (7,550.00)**		

Expense Total

Library Reserve 150-1030

Monthly Financial Detail Report

December 2019

Printed: 1/22/2020 8:06:36 PM
Period 06 - 06
Fiscal Year 2020

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Notes
150	1030	300101	Beginning Balance	$ 96,493.00	$ -	$ -	$ -	0.00%	Reviewing Reserve/CIP for January financials
150	1030	300105	Hall Bequest	$ 150,000.00	$ -	$ -	$ -	0.00%	
150	1030	314861	Transfer from General Fund	$ 60,585.00	$ -	$ 30,292.50	$ 30,292.50	50.00%	
150	1030	314870	Transfer from Library Oper	$ 3,600.00	$ -	$ -	$ -	0.00%	
150	1030	314873	Transfer from Library Reserve	$ -	$ -	$ 2,050.00	$ 2,050.00	0.00%	
			RESOURCES	**$ 310,678.00**	**$ -**	**$ 32,342.50**	**$ 32,342.50**	**10.41%**	
150	1030	105150	Capitalized Labor	$ 8,000.00	$ -	$ -	$ -	0.00%	
150	**1030**		**PERSONNEL**	**$ 8,000.00**	**$ -**	**$ -**	**$ -**	**0.00%**	
150	1030	407942	Capital Outlay - City Amenitie	$ 52,585.00	$ -	$ -	$ -	0.00%	
150	**1030**		**CAPITAL OUTLAY**	**$ 52,585.00**	**$ -**	**$ -**	**$ -**	**0.00%**	
			EXPENSE	**$ 60,585.00**	**$ -**	**$ -**	**$ -**	**0.00%**	
			Revenue Total	**$ 310,678.00**	**$ -**	**$ 32,342.50**	**$ 32,342.50**	**10.41%**	
			Expense Total	**$ 60,585.00**	**$ -**	**$ -**	**$ -**	**0.00%**	
			GAIN/(LOSS)	**$ 250,093.00**	**$ -**	**$ 32,342.50**	**$ 32,342.50**		

Expense Total

Parks & Trails Reserve 150-1035

Monthly Financial Detail Report

December 2019

Printed: 1/22/2020 9:04:09 PM
Period 06 - 06
Fiscal Year 2020

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Note
150	1035	300101	Beginning Balance	$ 103,486.00	$ -	$ -	$ -	0.00%	Reviewing Reserve/CIP for January financials
150	1035	314863	Transfer Visitor Amenities Support	$ 50,000.00	$ -	$ 25,000.00	$ 25,000.00	50.00%	
			RESOURCES	**$ 153,486.00**	**$ -**	**$ 25,000.00**	**$ 25,000.00**	**16.29%**	
150	1035	105160	Allocated Labor	$ 5,000.00	$ -	$ -	$ -	0.00%	
			PERSONNEL	**$ 5,000.00**	**$ -**	**$ -**	**$ -**	**0.00%**	
150	1035	407942	Capital Outlay - City Amenities	$ 45,000.00	$ -	$ -	$ -	0.00%	
			CAPITAL OUTLAY	**$ 45,000.00**	**$ -**	**$ -**	**$ -**	**0.00%**	
			EXPENSE	**$ 50,000.00**	**$ -**	**$ -**	**$ -**	**0.00%**	
			Revenue Total	**$ 153,486.00**	**$ -**	**$ 25,000.00**	**$ 25,000.00**	**16.29%**	
			Expense Total	**$ 50,000.00**	**$ -**	**$ -**	**$ -**	**0.00%**	
			GAIN/(LOSS)	**$ 103,486.00**	**$ -**	**$ 25,000.00**	**$ 25,000.00**		

Expense Total

Water Cap Reserves 660-1705								
						2020-2021	2020-2021	2020-2021
2017-2018	2018-2019	2019-2020	2019-2020			Proposed Budget	Approved Budget	Adopted Budget
2nd Preceding Year	1st Preceding Year	Adopted Budget	Estimated Actual	Account Number	Description	by Officer	by Budget Cttee	by City Council
353,755.00	86,446.78	162,450.00	167,522.47	660-1705-300101	Beginning Balance	244,973.24		
78,000.00	100,000.00	100,000.00	100,000.00	660-1705-314875	Transfer Water 660-1700	100,000.00		
			210,353.77		Transfer from So. Tank 668			
					Transfer from URD 900-1000			
0.00	0.00	45,000.00	45,000.00	660-1705-314879	Transfer from SDC 160-1605	250,000.00		
431,755.00	**186,446.78**	**307,450.00**	**522,876.24**		**REVENUE**	**594,973.24**		
0.00	22,494.70	3,000.00	0.00	660-1705-105150	Capitalized Labor	0.00		
0.00	**22,494.70**	**3,000.00**	**0.00**		**PERSONNEL**	**0.00**		
69,776.00	0.00	114,000.00	2,903.00	660-1705-407941	Capital Outlay - Equipment-Vac Truck	90,000.00		
75,532.00	16,661.61	273,000.00	275,000.00	660-1705-407948	Capital Outlay - Water systems	330,000.00		
145,308.00	**16,661.61**	**387,000.00**	**277,903.00**		**CAPITAL OUTLAY**	**420,000.00**		
145,308.00	**39,156.31**	**390,000.00**	**277,903.00**		**TOTAL EXPENSES**	**420,000.00**		
286,447.00	**147,290.47**	**-82,550.00**	**244,973.24**		**NET GAIN/(LOSS)**	**174,973.24**		
(200,000.00)	**0.00**				Transfer to Highway 101			
	20,232.00	**from 150-100 new 150-1000**			501 Bldg Loan refund			
86,447.00	**167,522.47**				Ending Balance			
					Projects:			
	1,885.00		60,000.00		Master Plan Update			
	9,500.00				Enclose Blackstone Booster ST			
	5,276.61				W 3rd Street Waterline			
			45,000.00		Backwash Plumbing Line			
			60,000.00		Earthquake Valve South Tank			
			10,000.00		SCADA Update	20,000.00		
			20,000.00		Water Rate Study			
			50,000.00		Water Plant Update	50,000.00		
			30,000.00		Repairs to Shop Doors			
					E 2nd St Water Line Prospect to RiverRd	250,000.00		
	0.00		0.00		Radio Read Meter Replace	10,000.00		
	16,661.61		275,000.00		Total Capital Outlay	330,000.00		
			2,674.50		Spent through December			

Water Capital Reserve 660-1705

Monthly Financial Detail Report

December 2019

Printed: 1/22/2020 8:07:56 PM
Period 06 - 06
Fiscal Year 2020

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Notes
660	1705	300101	Beginning Balance	$ 596,698.00	$ 601,770.47	$ -	$ 601,770.47	0.00%	Beginning balance entered for January financials
660	1705		Beginning Balance-501 Bldg Loan	$ (234,248.00)	$ (234,248.00)		$ (234,248.00)		Original Loan $254,480 less refund $20,232
660	1705		Beginning Balance-Highway 101 Loan	$ (200,000.00)	$ (200,000.00)		$ (200,000.00)		
660	1705	314875	Transfer Water Reserves Operations	$ 100,000.00	$ -	$ 50,000.00	$ 50,000.00	50.00%	from 660-1700
660	1705	314879	Transfer from SDC	$ 45,000.00	$ -	$ 22,500.00	$ 22,500.00	50.00%	from 160-1605
			RESOURCES	**$ 307,450.00**	**$ 167,522.47**	**$ 72,500.00**	**$ 240,022.47**	**78.07%**	
660	1705	105150	Capitalized Labor	$ 3,000.00	$ -	$ -	$ -	0.00%	
			PERSONNEL	**$ 3,000.00**	**$ -**	**$ -**	**$ -**	**0.00%**	
660	1705	407941	Capital Outlay - Equipment	$ 114,000.00	$ 2,903.00	$ -	$ 2,903.00	2.55%	
660	1705	407948	Capital Outlay - Water systems	$ 273,000.00	$ 2,674.50	$ -	$ 2,674.50	0.98%	anticipated outlay $275,000
			CAPITAL OUTLAY	**$ 387,000.00**	**$ 5,577.50**	**$ -**	**$ 5,577.50**	**1.44%**	
			EXPENSE	**$ 390,000.00**	**$ 5,577.50**	**$ -**	**$ 5,577.50**	**1.43%**	
			Revenue Total	**$ 307,450.00**	**$ -**	**$ 72,500.00**	**$ 240,022.47**	**78.07%**	
			Expense Total	**$ 390,000.00**	**$ 5,577.50**	**$ -**	**$ 5,577.50**	**1.43%**	
			GAIN/(LOSS)	**$ (82,550.00)**	**$ (5,577.50)**	**$ 72,500.00**	**$ 234,444.97**		

Item	City of Yachats Finance Committee 5 Year CIP Plan Cost Estimates 2018-2019 Planning Cycle Capital Spending Category	2017-18 Original Capital Plan	2017-18 Amended Capital Plan	2018-19 Original Capital Plan	2018-19 Amended Capital Plan	2018-19 Revised Plan	Spent as of 6/30/2019		5 Year Capital Improvement Plan 2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-2026	Later
	Water Projects															
1	Update Conservation & Curtailment & Water Master Plan	20,000	0	85,000	85,000	85,000	1,885		60,000							
2	Backwash Plumbing Line	45,000							45,000							
	Funded by SDC's	(45,000)														
3	Repairs to Shop Doors (cost shared with Sewer Fund)								30,000							
4	Earthquake Value and Water Tap - South Tank Reservoir & I-5 Bridge								60,000							
5	SCADA Upgrade								10,000	20,000	20,000					
6	Water Rate Study								20,000							
7	Water Plant is now 25 years old - Systems replace/improve								50,000	50,000	25,000					
8	W 3rd Street Waterline + all new service lines			100,000	10,000	10,000	5,277				150,000					
9	Enclose Blackstone Booster Stations (all 3)			20,000	20,000	20,000	9,500				20,000					
10	Radio Read Meter Replacement System Wide			15,000	0	0				10,000	60,000					
11	Radar and 7th Street Waterline & service lines 250k Reservoir to Hwy 101														275,500	
12	King Street Waterline and all new service lines															418,000
13	Gender Waterline and new service lines												50,000			
14	Windy Way Waterline and service lines											50,000				
15	E. 2nd Street Waterline & new service lines (S D C Funds) Prospect to River Road									250,000						
16	Miscellaneous Looping of Waterlines in URD											131,560				
17	Upgrade Size of Waterlines in URD											131,560				
a	Pontiac Waterline W 4th to W 1st					-						50,000				
b	Spruce Ave Waterline and new service lines										40,000					
c	Driftwood Waterline W. 4th to W. 6th (behind Commons) removed amended	95,000	95,000	removed		-	0									
18	Blackstone to Hanley Connection (diff pressure zones)												50,000			
19	Replace all Horizon Hill 2" pipe													250,000		
20	Capitalized Labor						18,105									
21	New Water Plant out of Tsunami Zone (Package Plant)															750,000
22	First Phase - Raw Water Storage Capacity															2,000,000
23	Purchase Watershed or other Protection															500,000
	Total	115,000	95,000	220,000	115,000	115,000	34,767		275,000	330,000	315,000	363,120	100,000	250,000	275,500	3,668,000
	Water Equipment															
1	Replacement Vac Truck - split w/water			90,000	moved to 2020-21		-		~~90,000~~	90,000						
2	Replacement Water Dept Utility Truck				moved to 2022-23				~~25,000~~			25,000				
3	Water Dept Staff Vehicle										10,000					
	Back-hoe	60,000	60,000													
	5 yd dump truck	20,000	20,000													
	Bucket Truck		3,000													
	Trailer to carry little excavator															
	Total	80,000	83,000	90,000	-	-	-		~~115,000~~	90,000	10,000	25,000	-	-	-	-
	Grand Totals	195,000	178,000	310,000	115,000	115,000	34,767		~~390,000~~	420,000	325,000	388,120	100,000	250,000	275,500	3,668,000
	Revised for Vac Truck year purchased								275,000							
	SDC & URD Funds used								(45,000)	(250,000)	-	(263,120)	-	-	-	-
	Net projects funded from other sources								230,000	170,000	325,000	125,000	100,000	250,000	275,500	3,668,000

Wastewater Cap Reserve 670-1805								
2017-2018 2nd Preceding Year	2018-2019 1st Preceding Year	2019-2020 Adopted Budget	2019-2020 Estimated Actual	Account Number	Description	2020-2021 Proposed Budget by Officer	2020-2021 Approved Budget by Budget Cttee	2020-2021 Adopted Budget by City Council
816,800.00	277,685.78	463,065.00	443,799.74	670-1805-300101	Beginning Balance	300,799.74		
80,400.00	80,000.00	80,000.00	80,000.00	670-1805-314874	Wastewater Reserve 670-1800	80,000.00		
0.00	170,000.00	0.00	0.00	670-1805-314879	Transfer from SDC Fund 160	0.00		
0.00	0.00	25,000.00	25,000.00	670-1805-314883	Revenue from Urban Renewal 900	25,000.00		
897,200.00	**527,685.78**	**568,065.00**	**548,799.74**		**REVENUE**	**405,799.74**		
0.00	3,045.92	3,000.00	2,000.00	670-1805-105160	Allocated Labor	0.00		
0.00	**3,045.92**	**3,000.00**	**2,000.00**		**PERSONNEL**	**0.00**		
99,739.00	63,395.00	276,000.00	246,000.00	670-1805-407921	Capital Outlay - Infrastructure Systems	210,000.00		
69,776.00	17,445.12	89,000.00	0.00	670-1805-407941	Capital Outlay - Equipment=Vac Truck	90,000.00		
169,515.00	**80,840.12**	**365,000.00**	**246,000.00**		**CAPITAL OUTLAY**	**300,000.00**		
169,515.00	**83,886.04**	**368,000.00**	**248,000.00**		**TOTAL EXPENSES**	**300,000.00**		
727,685.00	**443,799.74**	**200,065.00**	**300,799.74**		**NET GAIN/(LOSS)**	**105,799.74**		
-450,000.00	**0.00**				Transfer to Highway 101			
277,685.00	**443,799.74**				Ending Balance			
					Projects:		Allocated Labor?	
			90,000.00		Wastewater Master Plan Update	30,000.00		
	1,200.00		80,000.00		Solid Pole Building			
			20,000.00		Wastewater Rate Study			
			15,000.00		UV Equipment			
			30,000.00		I&I Basin Rehab 20-30 manholes	30,000.00		
	62,195.00		0.00		Crestview Wastewater Line			
			0.00		Sewer Collection Lines extensions	50,000.00		
			0.00		1/2 Radio Read Project	30,000.00		
			0.00		Submersible Pump Electric Plugs	30,000.00		
	0.00		11,000.00		Wastewater Miscellaneous	40,000.00		
	63,395.00		246,000.00		Total Capital Outlay	210,000.00		
Equipment above is water truck $17,445.12			10,080.07		Spent through December			

Wastewater Capital Reserve 670-1805

Monthly Financial Detail Report

December 2019

Printed: 1/22/2020 8:07:29 PM
Period 06 - 06
Fiscal Year 2020

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Notes
670	1805	300101	Beginning Balance	$ 913,065.00	$ 893,799.74	$ -	$ 893,799.74	0.00%	Beginning balance entered for January financials
670	1805		Beginning Balance-Highway 101 Loan	$ (450,000.00)	$ (450,000.00)		$ (450,000.00)		
670	1805	314874	Wastewater Reserve Operations	$ 80,000.00	$ -	$ 40,000.00	$ 40,000.00	50.00%	from 670-1800
670	1805	314883	Revenue from Urban Renewal	$ 25,000.00	$ -	$ 12,500.00	$ 12,500.00	50.00%	from 900-1000
			RESOURCES	**$ 568,065.00**	**$ 443,799.74**	**$ 52,500.00**	**$ 496,299.74**	**87.37%**	
		s/b 105150							
670	1805	~~105160~~	Allocated Labor	$ 3,000.00	$ -	$ -	$ -	0.00%	
670	**1805**		**PERSONNEL**	**$ 3,000.00**	**$ -**	**$ -**	**$ -**	**0.00%**	
670	1805	407921	Capital Outlay - Infrastructure Systems	$ 276,000.00	$ 6,537.07	$ 3,543.00	$ 10,080.07	3.65%	
670	1805	407941	Capital Outlay - Equipment	$ 89,000.00	$ -	$ -	$ -	0.00%	
670	**1805**		**CAPITAL OUTLAY**	**$ 365,000.00**	**$ 6,537.07**	**$ 3,543.00**	**$ 10,080.07**	**2.76%**	
			EXPENSE	**$ 368,000.00**	**$ 6,537.07**	**$ 3,543.00**	**$ 10,080.07**	**2.74%**	
			Revenue Total	**$ 568,065.00**	**$ -**	**$ 52,500.00**	**$ 496,299.74**	**87.37%**	
			Expense Total	**$ 368,000.00**	**$ 6,537.07**	**$ 3,543.00**	**$ 10,080.07**	**2.74%**	
			GAIN/(LOSS)	**$ 200,065.00**	**$ (6,537.07)**	**$ 48,957.00**	**$ 486,219.67**		

City of Yachats Finance Committee
5 Year CIP Plan

Cost Estimates
2018-2019 Planning Cycle

Item	Capital Spending Category	2017-18 Original Capital Plan	2017-18 Amended Capital Plan	2018-19 Original Capital Plan	2018-19 Amended Capital Plan	Spent as of 6/30/2019	5 Year Capital Improvement Plan 2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-2026	Later
	Sewer Projects													
1	I & I Basin Rehab 20-30 manholes/yr Basin by basin basis - manholes and pipelines						30,000	30,000	30,000	30,000	30,000	30,000	30,000	
2	Sewer Collection Lines extended - net Septic Tank elimination							50,000	50,000	50,000	50,000	250,000	50,000	
3	Sewer Line Crestview - same trench solution includes $1,859 Labor-paid by SDC fees		100,000	50,000 0	70,000	64,054								
4	Solids Pole Bldg to Cover Truck during Processing keep dry while filling and protects truck from weather (prevailing wage)			60,000	80,000	some to next yr 1,200	80,000							
5	Slide gate for fence						5,000							
6	Air Valve Acuator for SBR#1 upgrade						6,000							
7	Sliding doors on U.V. Building to fully enclose and protect U.V. equipment						15,000							
8	Rate Study						20,000							
9	Repairs to roll-up Doors on PW Shop, total cost to be split with water, wind locks are corroded and popping out							30,000						
10	1/2 of Radio Read Project			15,000	0			30,000						
11	WasteWater Master Plan Update						90,000							
12	Pump Electric Quips							30,000	30,000	30,000				
13	Waste Water Plant Miscellaneous Capital Projects							40,000						
	Capitalized Labor						2,000							
	Totals	0	100,000	125,000	150,000	65,254	248,000	210,000	110,000	110,000	80,000	280,000	80,000	
	Last master plan projects completed in 2009													
	Sewer Equipment													
1	5 yd dump truck current truck needs brakes, constant repairs total cost to be split with water	20,000	20,000											
2	~~Towable Spreader~~	20,000												
3	Back-hoe	60,000	60,000											
4	Re-Side Public Works Building									25,000				
5	Bucket Truck		3,000											
6	2,000 gallon water truck (Biosolids) back up in case dump truck or screw press fails			25,000	25,000									
7	Replacement Vac Truck - split cost w/water			90,000	moved to 2020-21		~~90,000~~	90,000						
	Totals	100,000	83,000	115,000	25,000	-	~~90,000~~	90,000	-	25,000	-	-	-	
	Grand Totals Revised for Vac Truck year purchased	100,000	183,000	240,000	175,000	65,254	~~338,000~~ 248,000	300,000	110,000	135,000	80,000	280,000	80,000	

Sludge Handling Bldg Side Cover
became Pole Building

SCADA Replacement
computer is 7 years old and software is obsolete

Storm Drains Cap Reserve150-1050

2017-2018 2nd Preceding Year	2018-2019 1st Preceding Year	2019-2020 Adopted Budget	2019-2020 Estimated Actual	Account Number	Description	2020-2021 Proposed Budget by Officer	2020-2021 Approved Budget by Budget Cttee	2020-2021 Adopted Budget by City Council
0.00	-6,663.37	0.00	(4,663.37)	150-1050-300101	Beginning Balance	(0.37)		
0.00	2,000.00	44,663.00	44,663.00	150-1050-314861	Transfer - General Fund 100-110	40,000.00		
0.00	**-4,663.37**	**44,663.00**	**39,999.63**		**REVENUE**	**39,999.63**		
6,663.00	0.00	40,000.00	40,000.00	150-1050-407922	Capital Outlay -Improvement	40,000.00		
6,663.00	**0.00**	**40,000.00**	**40,000.00**		**CAPITAL OUTLAY**	**40,000.00**		
6,663.00	**0.00**	**40,000.00**	**40,000.00**		**TOTAL EXPENSES**	**40,000.00**		
(6,663.00)	**(4,663.37)**	**4,663.00**	**(0.37)**		**NET GAIN/(LOSS)**	**(0.37)**		

Storm Drains Capital Reserve 150-1050

Monthly Financial Detail Report

December 2019

Printed: 1/22/2020 8:04:50 PM
Period 06 - 06
Fiscal Year 2020

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Notes
150	1050	300101	Beginning Balance	$ (4,663.00)	$ (4,663.37)		$ (4,663.37)		Beginning balance entered for January financials
150	1050	314861	Transfer from the General Fund	$ 44,663.00	$ -	$ 22,331.50	$ 22,331.50	50.00%	from 100-1010
			RESOURCES	**$ 40,000.00**	**$ (4,663.37)**	**$ 22,331.50**	**$ 17,668.13**	**50.00%**	
150	1050	407922	Capital Outlay - Improvement	$ 40,000.00	$ -	$ -	$ -	0.00%	
			CAPITAL OUTLAY	**$ 40,000.00**	**$ -**	**$ -**	**$ -**	**0.00%**	
			EXPENSE	**$ 40,000.00**	**$ -**	**$ -**	**$ -**	**0.00%**	
			Revenue Total	**$ 40,000.00**	**$ (4,663.37)**	**$ 22,331.50**	**$ 17,668.13**	**50.00%**	
			Expense Total	**$ 40,000.00**	**$ -**	**$ -**	**$ -**	**0.00%**	
			GAIN/(LOSS)	**$ -**	**$ (4,663.37)**	**$ 22,331.50**	**$ 17,668.13**		

Streets Capital Reserve 150-1040

2017-2018 2nd Preceding Year	2018-2019 1st Preceding Year	2019-2020 Adopted Budget	2019-2020 Estimated Actual	Account Number	Description	2020-2021 Proposed Budget by Officer	2020-2021 Approved Budget by Budget Cttee	2020-2021 Adopted Budget by City Council
17,630.00	395,514.29	454,064.00	123,840.92	150-1040-300101	Beginning Balance	-3,514.10		
			314,000.00		Beginning Balance-Visitor Amen	339,000.00		
0.00	0.00	100,000.00	100,000.00	150-1040-304481	Grant	100,000.00		
0.00	4,000.00	3,000.00	3,000.00	150-1040-304864	Street Reserve Oper 100-1040	3,000.00		
5,000.00	0.00	5,000.00	5,000.00	150-1040-304865	50 Cent Per Wastewater Meter			
4,000.00	0.00	5,000.00	5,000.00	150-1040-304866	50 Cent Per Wastewater Meter			
264,000.00	50,000.00	25,000.00	25,000.00	150-1040-314863	Transfer Visitor Amen 100-1045			
105,900.00	0.00	0.00		150-1040-314861	Transfer from General Fund	515.00		
0.00	10,000.00	0.00		150-1040-314883	Transfer from URD			
5,000.00	5,000.00	0.00		150-1040-314877	Transfer from Sewer			
0.00	5,000.00	0.00		150-1040-314878	Transfer from Water			
401,530.00	**469,514.29**	**592,064.00**	**575,840.92**		**REVENUE**	**439,000.90**		
0.00	787.68	60,000.00		150-1040-105160	Allocated Labor			
0.00	**787.68**	**60,000.00**	**0.00**		**PERSONNEL**	**0.00**		
0.00	4,312.50	0.00	10,350.00	150-1040-407945	Capital Outlay - Gateway Sign VA	0.00		
0.00	0.00	25,000.00	0.00	150-1040-407946	Capital Outlay - Parking; Paving VA	0.00		
6,016.00	26,573.19	300,000.00	230,005.02	150-1040-407947	Capital Outlay - Street Projects	100,000.00		
6,016.00	**30,885.69**	**325,000.00**	**240,355.02**		**CAPITAL OUTLAY**	**100,000.00**		
6,016.00	**31,673.37**	**385,000.00**	**240,355.02**		**TOTAL EXPENSES**	**100,000.00**		
395,514.00	**437,840.92**	**207,064.00**	**335,485.90**		**NET GAIN/(LOSS)**	**339,000.90**		
					Restricted Transfers:			
264,000.00	50,000.00	25,000.00	339,000.00		Visitor Amenities(parking $200,000,paving$100,000 , gateway$14,000 less how much spent for gateway?)			
			-3,514.10		Unrestricted funds			
105,900.00					Corrected transfer from General Fund 2nd Preceding Year not URD			
			541,662.05		Capital Outlay - Street Projects	Where did this number come from?		
				Actual thru Dec	Projects:			
	3,793.26		50,000.00		Horizon Hill Stabilization			
			100,000.00		W 1st Street			
			100,000.00		Driftwood			
			50,000.00		Ocenview Drive			
			100,000.00		E 2nd Street Prospect to Hwy 101			
	0.00		0.00		E 2nd Street Prospect to River Rd	200,000.00		
	3,793.26		400,000.00	225,692.52	Sub-total	200,000.00		
	22,779.93		0.00		Engineering & Geotech Study			
	4,312.50			4,312.50	Gateway Signs-Visitor Amen			
	0.00		25,000.00	0.00	Parking Lot Paving-Visitor Amen			
	30,885.69		425,000.00	230,005.02				

Streets Capital Reserve 150-1040

Monthly Financial Detail Report

December 2019

Printed: 1/22/2020 8:03:02 PM
Period 06 - 06
Fiscal Year 2020

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Notes
150	1040	300101	Beginning Balance	$ 140,064.00	$ 123,840.92	$ -	$ 123,840.92	0.00%	Beginning balance entered for January financials
150	1040		Beginning Balance-Visitor Amenities	$ 314,000.00	$ 314,000.00	$ -	$ 314,000.00		need to adjust for gateway signs expenditures
150	1040	304481	Grant	$ 100,000.00	$ -	$ -	$ -	0.00%	
150	1040	304864	Street Reserve Generated	$ 3,000.00	$ -	$ 4,000.00	$ 4,000.00	133.33%	from 100-1040
150	1040	304865	50 Cent Per Water Meter	$ 5,000.00	$ -	$ -	$ -	0.00%	Review desposits-from 660-1700-217121
150	1040	304866	50 Cent Per Wastewater Meter	$ 5,000.00	$ -	$ 2,500.00	$ 2,500.00	50.00%	from 670-1800
150	1040	314863	Transfer Visitor Amenities Support	$ 25,000.00	$ -	$ 12,500.00	$ 12,500.00	50.00%	from 100-1045
			REVENUE	**$ 592,064.00**	**$ 437,840.92**	**$ 19,000.00**	**$ 456,840.92**	**1.10%**	
150	1040	105160	Allocated Labor	$ 60,000.00	$ -	$ -	$ -	0.00%	how will capitalized labor be recorded?
			PERSONNEL	**$ 60,000.00**	**$ -**	**$ -**	**$ -**	**0.00%**	
150	1040	407945	Capital Outlay - Gateway Sign	$ -	$ 4,312.50	$ -	$ 4,312.50	0.00%	why expended again?
150	1040	407946	Capital Outlay - Parking; Paving	$ 25,000.00	$ -	$ -	$ -	0.00%	
150	1040	407947	Capital Outlay - Street Projects	$ 300,000.00	$ 225,692.52	$ -	$ 225,692.52	75.23%	project detail needed
			CAPITAL OUTLAY	**$ 325,000.00**	**$ 230,005.02**	**$ -**	**$ 230,005.02**	**70.77%**	
			EXPENSE	**$ 385,000.00**	**$ 230,005.02**	**$ -**	**$ 230,005.02**	**59.74%**	
			Revenue Total	**$ 592,064.00**	**$ 437,840.92**	**$ 19,000.00**	**$ 456,840.92**	**1.10%**	
			Expense Total	**$ 385,000.00**	**$ 230,005.02**	**$ -**	**$ 230,005.02**	**59.74%**	
			GAIN/(LOSS)	**$ 207,064.00**	**$ 207,835.90**	**$ 19,000.00**	**$ 226,835.90**		

Item	City of Yachats Finance Committee 5 Year CIP Plan Cost Estimates	2017-18	2017-18	2018-19	2018-19								
	2018-2019 Planning Cycle	Original Capital Plan	Amended Capital Plan	Original Capital Plan	Amended Capital Plan	Revised 2018-19	Spent as of 6/30/2019	5 Year Capital Improvement Planning					
	Street Name							2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
1-1	Horizon Hill Stabilization					20,000	2,884	50,000					
1-2	W 1st Street							100,000					
1-3	Driftwood	0						100,000					
1-4	Oceanview Drive							50,000					
1-5	E 2nd Street (to Prospect, Prospect - RR)							100,000	200,000				
1-6	Gender											50,000	
1-7	Windy Way										50,000		
1-8	W 3rd Street									100,000			
1-9	W 2nd Street										100,000		
1-10	Horizon Hill Road												100,000
		-	-	-	-	-	-	-	-	-	-	-	-
1	Change detail to Allocation by PWD		0	203,500	203,500	20,000	2,884	400,000	200,000	100,000	150,000	50,000	100,000
	Street Speed Signs added late in year	0	6,000										
	Street Engineering added		36,500										
2	Engineering & Geotech Study					30,000	14,997						
3	Capitalized Labor						59						
4	South Gateway Sign				14,000	14,000	4,313						
5	Paving				50,000	50,000		25,000					
	Total	0	42,500	203,500	267,500	114,000	22,253	425,000	200,000	100,000	150,000	50,000	100,000
	Revenue Sources												
	Gen. Fund												
	State												
	Grants - Second Street Grant				(100,000)			(100,000)					
	Reserve Carryover												
	Visitor Amenity Fund				(50,000)			(25,000)					
					117,500	114,000	22,253	300,000					
	Additional Street Work Proposed:												
	Street Construction from above								200,000	100,000	150,000	50,000	
	Shell Street								17,600	-			
	Tenth Street-East								-	51,700			
	Third Street-East								20,000	-			
	Prospect								10,000	-			
	Other Streets (see streets detail tab)								-	57,400	201,800		
									-	-	-	-	-
	Total Detail								247,600	209,100	351,800	50,000	

Water	2019		Rate Increase		2.9%
Meter Size (Inches)	Meter Flow Factor	Reimbursement Fee	Improvement Fee	Administrative Fee	Total Fee
3/4"x 5/8"	1	$ 1,641.15	$ 2,648.13	$ 185.68	$ 4,474.97
3/4"	1.5	$ 2,462.45	$ 3,972.19	$ 278.52	$ 6,713.17
1"	2.5	$ 4,103.60	$ 6,620.32	$ 464.21	$ 11,188.13
1 ½"	5	$ 8,205.77	$ 13,240.65	$ 928.42	$ 22,374.84
2"	8	$ 13,129.24	$ 21,185.04	$ 1,485.47	$ 35,799.74
3"	16	$ 26,258.47	$ 42,370.07	$ 2,970.93	$ 71,599.48
4"	25	$ 41,028.87	$ 66,203.23	$ 4,642.08	$ 111,874.18
6"	50	$ 82,057.73	$ 132,406.47	$ 9,284.16	$ 223,748.37

Wastewater		2018		
Meter Size (Inches)	Meter Flow Factor	Reimbursement Fee	Administrative Fee	Total Fee
3/4"x 5/8"	1	$ 6,641.75	$ 287.09	$ 6,928.84
3/4"	1.5	$ 9,962.62	$ 431.36	$ 10,393.98
1"	2.5	$ 16,604.37	$ 718.45	$ 17,322.82
1 ½"	5	$ 33,208.74	$ 1,435.47	$ 34,644.22
2"	8	$ 53,133.99	$ 2,296.76	$ 55,430.75
3"	16	$ 106,267.98	$ 4,593.52	$ 110,861.49
4"	25	$ 166,043.71	$ 7,177.37	$ 173,221.09
6"	50	$ 332,087.42	$ 14,354.75	$ 346,442.17

Storm Drain System	Improvement Fee	Administrative Fee	Total Fee
	$ 1,292.66 per 2500 Sq. Feet	$ 195.19	$ 1,487.85

Storm Drain System	
160-1605-304344	**$ 1,292.66**
100-1010-304491	**$ 195.19**
Storm Drain Total	**$ 1,487.85**
Water	
160-1605-304432	**$ 1,641.15**
160-1605-304341	**$ 2,648.13**
160-1630-304490	**$ 185.68**
Water Total	**$ 4,474.97**
Sewer	
160-1605-304343	**$ 6,641.75**
	$ -
100-1010-304491	**$ 287.09**
Wastewater Total	**$ 6,928.84**
Grand Total	**$ 12,891.66**

Admin Fee total (160-1630-304499)	$ 667.97

2

Water	2020		Rate Increase		3.2%
Meter Siz… (Inches)	Meter Flow Factor	Reimbursement Fee	Improvement Fee	Administrative Fee	Total Fee
3/4"x 5/8"	1	$ 1,645.94	$ 2,655.85	$ 186.22	$ 4,488.01
3/4"	1.5	$ 2,469.63	$ 3,983.77	$ 279.34	$ 6,732.74
1"	2.5	$ 4,115.56	$ 6,639.62	$ 465.56	$ 11,220.75
1 ½"	5	$ 8,229.70	$ 13,279.25	$ 931.12	$ 22,440.07
2"	8	$ 13,167.51	$ 21,246.80	$ 1,489.80	$ 35,904.11
3"	16	$ 26,335.03	$ 42,493.60	$ 2,979.59	$ 71,808.22
4"	25	$ 41,148.48	$ 66,396.25	$ 4,655.62	$ 112,200.35
6"	50	$ 82,296.97	$ 132,792.49	$ 9,311.23	$ 224,400.69

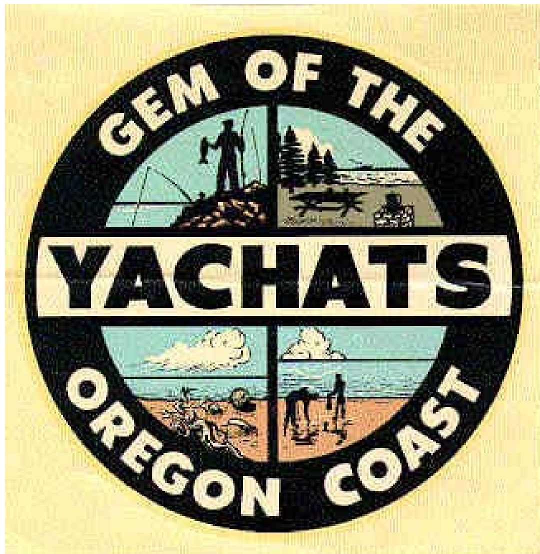
Wastewater		2018		
Meter Siz… (Inches)	Meter Flow Factor	Reimbursement Fee	Administrative Fee	Total Fee
3/4"x 5/8"	1	$ 6,661.11	$ 287.93	$ 6,949.04
3/4"	1.5	$ 9,991.67	$ 432.61	$ 10,424.28
1"	2.5	$ 16,652.78	$ 720.55	$ 17,373.33
1 ½"	5	$ 33,305.56	$ 1,439.66	$ 34,745.22
2"	8	$ 53,288.90	$ 2,303.46	$ 55,592.35
3"	16	$ 106,577.79	$ 4,606.91	$ 111,184.71
4"	25	$ 166,527.80	$ 7,198.30	$ 173,726.10
6"	50	$ 333,055.61	$ 14,396.60	$ 347,452.21

Storm Drain System	Improvement Fee	Administrative Fee	Total Fee
	$ 1,296.42 per 2500 Sq. Feet	$ 195.76	$ 1,492.18

Storm Drain System		
160-1605-304344	**$ 1,296.42**	
100-1010-304491	**$ 195.76**	
Storm Drain Total	**$ 1,492.18**	
Water		
160-1605-304432	**$ 1,645.94**	
160-1605-304341	**$ 2,655.85**	
100-1010-304491	**$ 186.22**	
Water Total	**$ 4,488.01**	
Sewer		
160-1605-304343	**$ 6,661.11**	
	$ -	
100-1010-304491	**$ 287.93**	
Wastewater Total	**$ 6,949.04**	
Grand Total	**$ 12,929.24**	
Admin Fee total (160-1630-304490)	$ 669.92	

All basic fees including Administration have been increased by 3.2% over 2019 values

2



Water & Wastewater System Development Charge Study

Final Report

January 11, 2006

FCS GROUP
Solutions-Oriented Consulting
8201 164th Ave. NE, Suite 300, Redmond, WA 98052 (425) 867-1802

City of Yachats
Water & Wastewater System Development Charge Study
Final Report

Table of Contents

Section	Description	Page
I.	Introduction / Background	1
II.	System Development Charge Methodology	1
III.	Water	5
IV.	Wastewater	8
	Technical Analysis	Appendix A
	Presentation Packet	Appendix B

I. Introduction / Background

In June 2006, the City of Yachats contracted with Financial Consulting Solutions Group, Inc. (FCS GROUP) to update its water and wastewater system development charges (SDCs). The City of Yachats is a small but growing city with increasing demands for water and wastewater service. With the study, the City wished to produce defensible charges that would serve to accommodate growth without unduly burdening current residents and business owners in the community.

Consistent with these objectives, the following general approach was used in the update of the City's water and wastewater SDCs:

- **Develop Policy Framework.** In this step, we worked with City staff to identify, analyze, and agree on key policy issues.
- **Conduct Technical Analysis.** In this step, we worked with City staff to isolate the recoverable portion of existing and planned facility costs and calculate resulting fees. The water and wastewater technical analyses are included as Appendix A.
- **Assemble Documentation and Presentation.** In this step, we wrote the report describing the recommended policies and resulting charges, drafted notices and adopting resolutions, and participated in Council and public meetings. The final SDC presentation packet is included as Appendix B.

II. System Development Charge Methodology

A system development charge is a one-time fee imposed on new or some types of re-development at the time of development. The fee is intended to recover a fair share of the costs of existing and planned facilities that provide capacity to serve new growth.

Oregon Revised Statute (ORS) 223.297 - 223.314 defines SDCs and specifies how they shall be calculated, applied, and accounted for. By statute, an SDC is the sum of two components:

- a **reimbursement fee**, designed to recover costs associated with capital improvements *already constructed or under construction*, and
- an **improvement fee**, designed to recover costs associated with capital improvements *to be constructed in the future*.

The reimbursement fee methodology must be based on "the value of unused capacity available to future system users or the cost of the existing facilities", and must further account for prior contributions by existing users and gifted and grant-funded facilities. The calculation must also "promote the objective of future system users contributing no more than an equitable share to the cost of existing facilities." Reimbursement fee proceeds may be spent on any planned capital improvements related to the systems for which the SDC applied: water SDCs must be spent on water improvements, wastewater SDCs must be spent on wastewater improvements, etc.

The improvement fee methodology must include only the cost of projected capital improvements needed to increase system capacity for future users. In other words, the cost(s) of planned projects that correct existing deficiencies, or do not otherwise increase capacity for future users, may not be included in the improvement fee calculation. Improvement fee proceeds may be spent only on capital improvements, or portions thereof, which increase the capacity of the system for which they were applied.

The City of Yachats recently established an Urban Renewal District (URD) Agency that, it is hoped, will provide funding for major water and wastewater improvements that are also included in the SDC calculations. The project team and the City determined that forecasted URD funding should not be deducted from the SDC cost bases. It is appropriate that future development pay for a share of URD-funded facilities in order to equate them with the previous investment of others. URD-funded facilities are clearly a component of their "equitable share" of system costs. Importantly, future development is not double charged because there is no charge associated with the URD – it is simply a reservation of property taxes that would be paid anyway. In fact, the payment and subsequent utilization of SDCs would directly reduce the amount of tax reservation needed to complete funding for URD improvements.

A. Reimbursement Fee Methodology

The calculation of the reimbursement fee, described in detail for each service in Sections III and IV, is fairly straightforward under the approach taken. In short, it is the dollar value of unused, available, system capacity divided by the capacity it will serve. The unit of capacity used becomes the basis of the fee – e.g., meter equivalents, water fixture units, or equivalent dwelling units. However, there are several key issues to consider in the reimbursement fee calculation. Each is summarized below.

1. **Determining the appropriate reimbursement fee cost basis**. ORS 223.304 requires that the reimbursement fee calculation consider, among other things, "the value of unused capacity available to future system users or the cost of the existing facilities." Within this framework, there are several alternative approaches for establishing the reimbursement fee cost basis:

   - **Original cost less depreciation**. Use the original cost of existing facilities less the accumulated depreciation on those facilities as a measure of value.
   - **Original cost**. Use the original cost of existing facilities at the time they were constructed.
   - **Replacement cost less depreciation**. Use the replacement cost of existing facilities less the accumulated depreciation on those facilities as a measure of value.
   - **Replacement cost**. Use the escalated cost of existing facilities as a measure of what they would currently cost to construct.

   In considering these alternatives, it is important to note that the purpose of the reimbursement fee is not to fund the replacement of the system. System replacement is commonly funded through rates. Rather, the purpose of the fee is to pay back the rate (or tax) payer for their investment in available capacity. The reimbursement fee represents a "buy-in" to the cost of the existing system, to catch up with the rate / tax payers who funded the existing system.

   We recommend that the *original cost* approach be used in determining the reimbursement fee cost basis. This approach fully compensates existing customers for their investments that serve growth, and also recognizes that the capacity in the existing system is of less value to the new user since that new user must also pay, through an improvement fee, for expansion of some portions of the system. The approach also clearly considers the "cost of the existing facilities."

2. **Deductions from the reimbursement fee cost basis**. Once the system valuation approach is chosen, it is next necessary to consider in the calculation prior contributions by existing users, and gifts or grants. It seems clear that gifted or grant-funded facilities were provided at generally no direct cost to rate / tax payers. As such, their costs should be deducted from the reimbursement fee cost basis. In addition, we deduct outstanding debt principal from the reimbursement fee cost basis. Once connected, new customers will pay their share of debt service in monthly rates.

B. Improvement Fee Methodology

The improvement fee calculation, like that of the reimbursement fee, is straightforward. In short, it is the total dollar cost of capacity-increasing capital projects divided by the capacity they will serve. Again, the unit of capacity used becomes the basis of the fee. The overriding issue to consider in the improvement fee calculation is the identification and separation of capacity-increasing capital costs.

We recommend that the City utilize the "capacity" method to allocate costs to the improvement fee basis. Under the capacity approach, the cost of a given project is allocated to growth proportionately by the capacity made available for growth. As an example, assume we are allocating the $1 million cost of upsizing a water main from 8" to 10" to meet the needs of growth. The capacity of a 10" main is 1,250 gallons per minute. The capacity of an 8" main is 800 gallons per minute. The allocation to growth would be determined as follows: (1,250 – 800) / 1,250 x $1 million, or 36% x $1 million, which is $360,000.

Ideally, the most directly applicable measure of capacity demand would be used as the basis for allocation. For example, for allocation purposes, added millions of gallons per day might be used to measure the capacity of a water transmission project or a wastewater collection project. It is also common to use a reasonable and understandable substitute for such information, such as expected population growth, if the demand measure is not readily available in a complete, accurate, and usable form.

C. Calculation Summary

In general, an SDC is calculated by adding the applicable reimbursement fee component to the applicable improvement fee component. Each separate component is calculated by dividing the eligible cost by the appropriate measure of growth in capacity. The unit of capacity used becomes the basis of the charge. A sample calculation is shown below.

Reimbursement Fee		Improvement Fee		SDC

$$\frac{\text{Eligible cost of capacity in existing facilities}}{\text{Growth in system capacity demand}} + \frac{\text{Eligible cost of planned capacity-increasing capital improvements}}{\text{Growth in system capacity demand}} = \text{SDC (\$ / unit)}$$

D. SDC (Improvement Fee) Credits

The law also requires that credits be provided against the improvement fee, for the construction of qualified public improvements. Oregon Revised Statute 223.304 states that, at a minimum, credits be provided against the improvement fee for

> "the construction of a qualified public improvement. A 'qualified public improvement' means a capital improvement that is required as a condition of development approval, identified in the plan and list adopted pursuant to ORS 223.309 and either:
>
> (a) Not located on or contiguous to property that is the subject of development approval; or
>
> (b) Located in whole or in part on or contiguous to property that is the subject of development approval and required to be built larger or with greater capacity than is necessary for the particular development project to which the improvement fee is related."

The law further states that credits

> "may be granted only for the cost of that portion of such improvement that exceeds the local government's minimum standard facility size or capacity needed to serve the particular development project or property."

Given these legal guidelines, what is a reasonable SDC credit approach that meets statutory requirements *and* the City's assumed general objectives for cash flow, prioritization of capital projects, and orderly but sustained development?

We recommend that the City establish a credit policy that meets minimum legal requirements, except in the case of granting credits in excess of the improvement fee when warranted. We believe that it is important for the City to retain as much control as possible over the prioritization and implementation of its capital plan(s). These plans are created to address total system needs – not just the needs of growth. Without control over how and when those needs are addressed, the re-prioritization of projects over time can leave important City needs unmet. To avoid this outcome, credits should:

- be for the portion of the actual, estimated, or agreed-upon cost of capacity in excess of that needed to serve the particular development;
- include no cash reimbursement;
- be for planned projects only; and
- be provided only upon completion of a "qualified public improvement".

E. Indexing Charge for Inflation

Oregon law (ORS 223.304) also allows for the periodic indexing of system development charges for inflation, as long as the index used is

> "(A) A relevant measurement of the average change in prices or costs over an identified time period for materials, labor, real property or a combination of the three;
>
> (B) Published by a recognized organization or agency that produces the index or data source for reasons that are independent of the system development charge methodology; and
>
> (C) Incorporated as part of the established methodology or identified and adopted in a separate ordinance, resolution or order."

We recommend that the City of Yachats index its charges to the **Engineering News Record**

(ENR) Construction Cost Index (CCI) for the City of Seattle, and adjust the charges annually as per that index. There is no comparable index for the Portland area or elsewhere in Oregon.

III. Water

As shown below, the City's existing water SDCs are applied by meter size.

Existing Water SDCs

Meter Size	SDC
5/8" x 3/4"	$ 3,278.91
3/4"	4,918.95
1"	8,197.85
1 1/2"	16,394.54
2"	26,231.26
3"	52,462.52
4"	81,972.69
6"	163,945.37
8"	262,312.60

Both the existing and the proposed charges are based on meter flow capacity as expressed by the number of 5/8" x 3/4" meter equivalents (MEs). Meter flow capacity is directly linked to each customer's potential water demand – not just average use. As meter sizes increase, flow capacity increases exponentially. Therefore, associated charges increase significantly from meter size to meter size – with the exponential change in potential demand.

The calculation of the proposed water SDC is summarized below and provided in detail in Appendix A.

A. Capacity Basis

In order to estimate the number of meter equivalents associated with growth through 2021 (the end of the planning period for the most recent water master plan) – the denominator in both the reimbursement and improvement fee calculations – the following approach was taken.

- Using a City report of water customers by rate class with meter sizes noted, it was determined that the City currently served an estimated 898 water meter equivalents through its water service, as shown in the following table.

Class	Rate Class	Customers	Meter Size	5/8" x 3/4" MEs
Residential	1	562	5/8" x 3/4"	562
Flat Rate -- Community, Church, Fire	2	4	5/8" x 3/4"	4
Flat Rate -- Community, Church, Fire	2	1	1"	3
Outside City	3	14	5/8" x 3/4"	14
Commercial	4	35	1"	88
Low-Income Residential	5	13	1"	33
Small City Accounts	6	5	1"	13
Multiple Family Residents	7	7	5/8" x 3/4"	7
Transient Rentals	8	88	5/8" x 3/4"	88
County/State/Federal, State Parks	9	3	1"	8
Large Commercial Meters	10	11	1 1/2"	55
Large City Meters	11	2	1 1/2"	10
Large 2nd Line Commercial	12	3	1 1/2"	15
Totals		748		898

Note: Classes 1-3, 7, and 8 are 5/8" x 3/4" lines with the exception of one 1-inch meter. Classes 10-12 are greater than 1-inch.

- The forecasted annual growth rate of the water service's customer base, 2.59%, was derived from the projected peak population growth from 2001 to 2021 (1,919 and 3,197, respectively).
- Applying the annual customer growth rate to current meter equivalents resulted in an estimate of future MEs that will be served: 1,317. Thus, the water service will need to serve projected growth of 419 meter equivalents. It is important to note that forecasted growth in meter equivalents may not occur proportionally with population. Absent specific projections, however, this is a necessary simplifying assumption.

B. Reimbursement Fee Cost Basis

In order to estimate the cost of unused capacity in the existing water system – the numerator in the reimbursement fee calculation – the following approach was taken.

- The City's 2005 Financial Statements provided a net capital asset total of $4,909,684 – including accumulated depreciation – as of FY 2006. Since then, the City placed additional system facilities and improvements into service. The cost of these improvements, $524,190, was obtained from the City's most recent water master plan. Accordingly, the total original cost of water assets in service was $5,433,874.
- City staff reported that the unused capacity of the current water system could serve five years of additional growth. With average annual customer growth of 2.59%, the current customer base will grow to 1,020 meter equivalents by year 2011. Accordingly, new customers will represent 123 of the total 1,020 MEs that the current system can serve, or 12.01% of the total. Thus, 12.01% of the current system's original cost, or $652,711 was allocated to the reimbursement fee cost basis.
- The sum of the costs of unused capacity, $652,711, less a pro-rata share of outstanding debt principal and outside contributions – $171,016 of the $1,418,595 debt total and $601 of the $5,000 grant/contribution total – resulted in a reimbursement fee cost basis of $481,754.

C. Reimbursement Fee Calculation

The reimbursement fee was then calculated as the reimbursement fee cost basis, $481,754, divided by forecasted customer growth, 419 meter equivalents. The result of this calculation is a reimbursement fee of $1,149 per 5/8” x 3/4” meter equivalent.

D. Improvement Fee Cost Basis

The following approach was taken to determine the cost of capacity-increasing capital improvements for inclusion in the improvement fee cost basis.

- The 2001 Water Master Plan and planned improvements for the City’s Urban Renewal District (URD) provided a list of needed capital projects. City staff reviewed the resulting list and noted projects that had been completed. The cost total of the remaining project list was $2,798,544 in current dollars.
- In allocating project costs to growth, the following steps were taken: (1) projects that did not increase capacity for future customers were given a 0% growth allocation; (2) projects that provided capacity for only future users were given a growth allocation of 100%; and (3) projects that provided capacity for both existing users and future users were given a growth allocation equal to growth’s share of the project’s capacity; if such information was lacking, a growth allocation equal to growth’s share of the 2021 customer base was applied (419 out of 1,317 total MEs, or 31.84%). The sum of each project’s growth allocation resulted in a total $973,980 of improvement fee-eligible costs.
- Finally, the current improvement SDC fund balance for the water service, $196,787, was deducted from the total eligible cost to (1) recognize that the fund balance is available for spending on the project list and (2) prevent new customers from paying for those project costs twice. The resulting improvement fee cost basis was $777,193.

E. Improvement Fee Calculation

The improvement fee was then calculated as follows. The cost basis of $777,193 was divided by total forecasted growth in meter equivalents, 419, to establish the improvement fee of $1,854 per 5/8” x 3/4” meter equivalent.

F. Recommended System Development Charge

The recommended water SDC is the sum of the reimbursement fee and the improvement fee for each respective basis, adjusted by an administrative cost recovery factor of 4.32%. The administrative cost recovery factor was derived by dividing annual SDC program accounting and administrative costs, including the amortized cost of this study, by forecasted annual SDC revenues. The resulting recommended SDCs are provided below.

Meter Size	Meter Flow Factor	Meter-Based SDC
5/8" x 3/4"	1.0	$ 3,133
3/4"	1.5	$ 4,700
1"	2.5	$ 7,833
1.5"	5.0	$ 15,665
2"	8.0	$ 25,064
3"	16.0	$ 50,128
4"	25.0	$ 78,325
6"	50.0	$ 156,650

IV. Wastewater

As shown below, the City's existing wastewater SDCs are applied by meter size.

Existing Wastewater SDCs

Meter Size	SDC
5/8" x 3/4"	$ 4,378.48
3/4"	6,568.30
1"	10,946.78
1 1/2"	21,892.39
2"	35,027.82
3"	70,055.64
4"	109,461.93
6"	218,923.86
8"	350,278.18

Both the existing and the proposed charges are based on meter flow capacity as expressed by the number of 5/8" x 3/4" meter equivalents. Meter flow capacity is directly linked to each customer's potential wastewater demand – not just average use. As meter sizes increase, flow capacity increases exponentially. Therefore, associated charges increase significantly from meter size to meter size – with the exponential change in potential demand.

The calculation of the proposed wastewater SDC is summarized below and provided in detail in Appendix A.

A. Capacity Basis

In order to estimate the number of meter equivalents associated with growth through 2029 (the end of the planning period for the most recent wastewater facilities plan) – the denominator in both the reimbursement and improvement fee calculations – the following approach was taken.

- Using a City report of wastewater customers by rate class, it was determined that the City currently served an estimated 835 meter equivalents through its wastewater service, as shown in the following table.

Class	Rate Class	Customers	Meter Size	5/8" x 3/4" MEs
Residential	1	673	5/8" x 3/4"	673
Commercial	2	54	1"	135
Flat Rate -- Community, Church, Fire	3	4	5/8" x 3/4"	4
Flat Rate -- Community, Church, Fire	3	1	1"	3
City -- No Charge	4	4	1"	10
2nd Line Accounts	5	2	1 1/2"	10
Totals		738		835

Note: Meter sizes are based on the water service's customer counts

- The forecasted annual growth rate of the wastewater service's customer base, 2.60%, was derived from the projected peak population growth from 2004 to 2029 (2,040 and 3,874, respectively).
- Applying the annual customer growth rate to current meter equivalents resulted in an estimate of future MEs that will be served: 1,505. Thus, the wastewater service will need to serve projected growth of 670 meter equivalents. Again, it is important to note that forecasted growth in meter equivalents may not occur proportionally with population. Absent specific projections, however, this is a necessary simplifying assumption.

B. Reimbursement Fee Cost Basis

In order to estimate the cost of unused capacity in the existing wastewater system – the numerator in the reimbursement fee calculation – the following approach was taken.

- The City's 2005 Financial Statements provided a net capital asset total of $3,199,491 – including accumulated depreciation – as of FY 2006. In addition, the City had construction work-in-progress totaling $7,300,000 – primarily made up of the treatment plant expansion. Accordingly, the total original cost of wastewater assets was $10,499,491.
- City staff reported that there was no unused capacity in the existing wastewater system. It was also reported that the new facilities and improvements currently being put into place would serve system users through year 2029. Accordingly, after a review of current and post-project capacities, the City's wastewater engineer calculated a growth allocation of 48% for the construction work-in-progress costs. As a result, $3,504,000 was allocated to the reimbursement fee cost basis.
- The sum of the costs of unused capacity, $3,504,000, less a pro-rata share of outstanding debt principal and outside contributions – $175,876 of the $527,000 debt total and $211,509 of the $633,772 grant/contribution total – resulted in a reimbursement fee cost basis of $3,116,615.

C. Reimbursement Fee Calculation

The reimbursement fee was then calculated as the reimbursement fee cost basis, $3,116,615, divided by forecasted customer growth, 670 meter equivalents. The result of this calculation is a reimbursement fee of $4,650 per 5/8" x 3/4" meter equivalent.

D. Improvement Fee Cost Basis

The City's most recent recommended capital improvements plan was reported in the 2004 Wastewater Facilities Plan. The current construction work-in-progress is based on and includes projects on that list. Accordingly, there were no future projects on which to base an improvement fee at this time.

E. Recommended System Development Charge

The recommended wastewater SDC consists of only the reimbursement fee, adjusted by an administrative cost recovery factor of 4.32%. The administrative cost recovery factor was derived by dividing annual SDC program accounting and administrative costs, including the amortized cost of this study, by forecasted annual SDC revenues. The resulting recommended SDCs are provided below.

Meter Size	Meter Flow Factor	Meter-Based SDC
5/8" x 3/4"	1.0	$ 4,851
3/4"	1.5	$ 7,277
1"	2.5	$ 12,128
1.5"	5.0	$ 24,255
2"	8.0	$ 38,808
3"	16.0	$ 77,616
4"	25.0	$ 121,275
6"	50.0	$ 242,550

Appendix A

Technical Analysis

City of Yachats
Water and Wastewater SDC Study
Water SDC Calculation

Table 1

		Unit Basis		
Reimbursement Fee	**Cost Basis**	**Dwelling Units**	**Meter Equivalents**	**Fixture Units**
Net Cost Unused Capacity	$ 481,754			
Growth to End of Planning Period		633	419	11,627
Reimbursement Fee		$ 761.00	$ 1,149.00	$ 41.40
Improvement Fee				
Capacity Expanding CIP:	$ 777,193			
Growth to End of Planning Period		633	419	11,627
Improvement Fee		$ 1,228.00	$ 1,854.00	$ 66.80
Total System Development Charge				
Reimbursement Fee		$ 761.00	$ 1,149.00	$ 41.40
Improvement Fee		1,228.00	1,854.00	66.80
SDC Subtotal		$ 1,989.00	$ 3,003.00	$ 108.20
plus: Administrative Cost Recovery	4.32%	86.00	130.00	4.70
Total SDC		**$ 2,075**	**$ 3,133**	**$ 112.90**
		per EDU	**per ME**	**per Fixture Unit**

City of Yachats
Water and Wastewater SDC Study
Water Customer Data Compilation

Table 2

Customer Class	Current Conditions: FY 2006 (1) # of Fixture Units	# of EDUs	# of Meter Equivalents	End of Period: FY 2021 (2) # of Fixture Units	# of EDUs	# of MEs	Net Growth # of Fixture Units	# of EDUs	# of MEs
All Classes	24,889	1,355	898	36,516	1,988	1,317	11,627	633	419
Total	**24,889**	**1,355**	**898**	**36,516**	**1,988**	**1,317**	**11,627**	**633**	**419**

NOTES:
(1) Projected from 2000 EDUs in Chapter 5 of Water Master Plan (June 2001).
(2)

Past (base) EDUs	1,163	2000	*Source: Water Master Plan (June 2001). Chapter 5, Page 6.*			
Peak Population, estimate	1,919	2001	*Source: Water Master Plan (June 2001). Chapter 2, Page 9.*			
Peak Population, projected	3,197	2021	*Source: Water Master Plan (June 2001). Chapter 2, Page 9.*			
Annual growth rate	2.585%		*Derived from 2001 and projected 2021 peak-population estimates.*			
Current EDUs, year 2006	1,355	2006				
Future EDUs (est.), year 2021	1,988	2021				
Future EDUs (est.), year 2011	1,540	2011	*Existing system has capacity for five years of population growth.*	*Associated meter equivalents:*	*1,020*	

Meter Sizes -- December 31, 2005

Water Customer Counts by Rate Class

Class	Rate Class	Customers	ME Lookup	Meter Size
Residential	1	562.0	1	5/8" x 3/4"
Flat Rate -- Community, Church, Fire	2	4.0	1	5/8" x 3/4"
Flat Rate -- Community, Church, Fire	2	1.0	2	1"
Outside City	3	14.0	1	5/8" x 3/4"
Commercial	4	35.0	2	1"
Low-Income Residential	5	13.0	2	1"
Small City Accounts	6	5.0	2	1"
Multiple Family Residents	7	7.0	1	5/8" x 3/4"
Transient Rentals	8	88.0	1	5/8" x 3/4"
County/State/Federal, State Parks	9	3.0	2	1"
Large Commercial Meters	10	11.0	3	1 1/2"
Large City Meters	11	2.0	3	1 1/2"
Large 2nd Line Commercial	12	3.0	3	1 1/2"

Note: Classes 1-3, 7, and 8 are 5/8" x 3/4" lines with the exception of one 1-inch meter. Classes 10-12 are greater than 1-inch.

Estimated Meter Equivalents

Calculated from Water Customer Counts

Meter Size	Customers	Meter Factor	Total MEs
5/8" x 3/4"	675	1.00	675.00
1"	57	2.50	142.50
1 1/2"	16	5.00	80.00
2"	-	8.00	-
3"	-	16.00	-
4"	-	25.00	-
6"	-	50.00	-
8"	-	80.00	-
Totals	748		898

Fixture Units

Estimated, by Meter Size

Meter Size	Fixture Units
5/8" x 3/4"	30.0
1"	39.0
1 1/2"	151.0
2"	370.0
3"	500.0
4"	750.0
6"	1,000.0
8"	1,250.0

Source: Uniform Plumbing Code

City of Yachats
Water and Wastewater SDC Study
Water Existing Infrastructure Costs

Table 3

Utility Plant-in-Service	Original Cost	Noncapacity Related	Capacity Related	**2006 Unused Capacity**	Used Capacity
Net Capital Assets (ending FY2005) (1)	$ 4,909,684		$4,909,684	**$ 589,800**	$ 4,319,884
Fourth and Driftwood Waterline (2)	$ 105,450		$ 105,450	**$ 12,668**	$ 92,782
2nd Street Waterline Improvements (2)	$ 121,250		$ 121,250	**$ 14,566**	$ 106,684
Disinfection Improvements (2)	$ 53,900		$ 53,900	**$ 6,475**	$ 47,425
Reedy Creek Transmission Improvement (2)	$ 76,300		$ 76,300	**$ 9,166**	$ 67,134
Coolidge Lane Waterline (2)	$ 116,090		$ 116,090	**$ 13,946**	$ 102,144
Controls and Instrumentation (2)	$ 51,200		$ 51,200	**$ 6,151**	$ 45,049
Other			$ -		$ -
less: Net Utility Debt Principal Outstanding (:	$ 1,418,595	$ 0	$1,418,595	**$ 170,416**	$ 1,248,179
less: Grants / Contributions (4)	$ 5,000	$ 0	$ 5,000	**$ 601**	$ 4,399
Allocable Plant-in-Service	$ 3,486,089	$ 0	$3,486,089	**$ 481,754**	$ 3,067,305

NOTES:

(1) Unused capacity based on 2011 EDU projection of 1,540 and estimated current system usage of 1,355 EDUs. 12.01%

(2) Source: City of Yachats Water Master Plan (June 2001) and August 2006 meeting.

(3) Source: June 30, 2005 Financial Statements and Required Comments and Disclosures.

Outstanding Debt Issues -- As of July 1, 2006

Issue	**Amount**	**Principal Outstanding**
Water Revenue Bond – 1998 Issue	$ 396,000.00	$ 363,846.00
Water Revenue Bond – 1993 Issue	$ 296,700.00	$ 257,559.00
Water G.O. Bond – 2000 Issue	$ 240,000.00	$ 80,000.00
Water G.O. Bond – 1993 Issue	$ 780,000.00	$ 677,190.00
Water G.O. Bond – 1989 Issue	$ 200,000.00	$ 40,000.00
Total Principal Outstanding (7/1/2006)		**$1,418,595.00**

(4) Source: June 30, 2004 Financial Statements and Required Comments and Disclosures.

City of Yachats
Water and Wastewater SDC Study
Water Project List

Table 4

#	Project Source (1)	Project Description	% Capacity Increasing	2002 Project Cost (1)	2006 Project Cost (2)	SDC Eligible Cost
Priority 1 Projects						
9	2001 WMP	2nd Street and Pontiac 'Waterline	31.84%	$ 121,260	$ 142,543	$ 45,387
14	2001 WMP	Misc Loop Closures	31.84%	35,200	41,378	13,175
					-	-
Priority 2 Projects					-	-
6	2001 WMP	Highway 101 Waterline	37.50%	136,300	160,223	60,084
15	2001 WMP	King Street Waterline	0.00%	275,700	324,090	-
16	2001 WMP	Radar and 7th Street Waterline	30.43%	182,250	214,238	65,203
					-	-
Priority 3 Projects					-	-
10	2001 WMP	Spruce and Lincoln Ave Waterline	31.84%	100,750	118,433	37,710
13	2001 WMP	Surfside, Gender, & Windy Way Waterlines	31.84%	124,025	145,794	46,422
20	2001 WMP	Clarifier Improvements	31.84%	79,400	93,336	29,719
					-	-
Priority 4 Projects					-	-
1	2001 WMP	Yachats River Diversion Project	100.00%	224,700	264,139	264,139
12	2001 WMP	Shell Street Waterline	31.84%	27,250	32,033	10,200
19	2001 WMP	Controls and Instrumentation	31.84%	51,200	60,187	19,164
					-	-
Urban Renewal Projects					-	-
1	URD Leaflet	0.5 MG Finished Water Reservoir -- South end of town, including land acquisition, pump station, and waterlines to and from reservoir	31.84%	924,733	924,733	294,445
2	URD Leaflet	Miscellaneous Looping of Waterlines in URD	31.84%	92,484	92,484	29,448
3	URD Leaflet	Upgrade (size) of waterlines in URD	31.84%	92,484	92,484	29,448
4	URD Leaflet	New fire hydrants installed in URD	31.84%	46,224	46,224	14,718
5	URD Leaflet	Water Main Valve Replacement in URD	31.84%	46,224	46,224	14,718
					-	-
Total				**$2,560,184**	**$2,798,544**	**$973,980**
plus: SDC Credits Outstanding						$0
less: FY2006 Ending Improvement SDC Fund Balance (3)						$196,787
Total Improvement Fee-Eligible Costs						$777,193

NOTES:

(1) 2001 WMP = City of Yachats Water Master Plan (June 2001). Chapter 11, pages 19-20, and Chapter 10, pages 5-26.
URD Leaflet = City of Yachats "Urban Renewal in Yachats" leaflet. Project costs in 2006 dollars.

(2) Source: Engineer News Record. Based on 20-City CCI average through May 20

	2002	2006
20-City ENR Construction Cost Index (annual average)=	6,537.94	7,685.46

(3) Source: City of Yachats System Development Fees summary. Water Improvement carryover in Fund 16.

City of Yachats
Water and Wastewater SDC Study
Wastewater SDC Calculation

Table 1

		Unit Basis		
Reimbursement Fee	**Cost Basis**	**Dwelling Units**	**Meter Equivalents**	**Fixture Units**
Net Cost Unused Capacity	$3,116,615			
Growth to End of Planning Period		1,040	670	18,401
Reimbursement Fee		$ 2,997.00	$ 4,650.00	$ 169.40
Improvement Fee				
Capacity Expanding CIP:	$ -			
Growth to End of Planning Period		1,040	670	18,401
Improvement Fee		$ -	$ -	$ -
Total System Development Charge				
Reimbursement Fee		$ 2,997.00	$ 4,650.00	$ 169.40
Improvement Fee		0.00	0.00	0.00
SDC Subtotal		$ 2,997.00	$ 4,650.00	$ 169.40
plus: Administrative Cost Recovery	4.32%	130.00	201.00	7.30
Total SDC		**$ 3,127**	**$ 4,851**	**$ 176.70**
		per EDU	**per ME**	**per Fixture Unit**

City of Yachats
Water and Wastewater SDC Study
Wastewater Customer Data Compilation

Table 2

Customer Class	Current Conditions: FY 2006 (1) # of Fixture Units	# of EDUs	# of Meter Equivalents	End of Period: FY 2029 (2) # of Fixture Units	# of EDUs	# of MEs	Net Growth # of Fixture Units	# of EDUs	# of MEs
All Classes	22,913	1,295	835	41,314	2,335	1,505	18,401	1,040	670
Total	**22,913**	**1,295**	**835**	**41,314**	**2,335**	**1,505**	**18,401**	**1,040**	**670**

NOTES:

(1) Projected from 2002 EDUs in Appendix C of Wastewater Facilities Plan (September 2004).

(2)	Past (base) EDUs	1,168	2002	*Source: Wastewater Facilities Plan (September 2004). Appendix C.*
	Peak Population, estimate	2,040	2004	*Source: Wastewater Facilities Plan (September 2004). Chapter 2, Page 7.*
	Peak Population, projected	3,874	2029	*Source: Wastewater Facilities Plan (September 2004). Chapter 2, Page 7.*
	Annual growth rate	2.599%		*Derived from 2004 and projected 2029 peak-population estimates.*
	Current EDUs, year 2006	1,295	2006	
	Future EDUs (est.), year 2029	2,335	2029	

Meter Sizes -- December 31, 2005

Wastewater Customer Counts by Rate Class

Class	Rate Class	Customers	ME Lookup	Meter Size
Residential	1	673.0	1	5/8" x 3/4"
Commercial	2	54.0	2	1"
Flat Rate -- Community, Church, Fire	3	4.0	1	5/8" x 3/4"
Flat Rate -- Community, Church, Fire	3	1.0	2	1"
City -- No Charge	4	4.0	2	1"
2nd Line Accounts	5	2.0	3	1 1/2"

Note: Meter sizes are based on the water service's customer counts

Meter Sizes -- December 2005

Calculated from Wastewater Customer Counts

Meter Size	Customers	Meter Factor	Total MEs
5/8" x 3/4"	677	1.00	677.00
1"	59	2.50	147.50
1 1/2"	2	5.00	10.00
2"	-	8.00	-
3"	-	16.00	-
4"	-	25.00	-
6"	-	50.00	-
8"	-	80.00	-
Totals	738		835

Fixture Units

Estimated, by Meter Size

Meter Size	Fixture Units
5/8" x 3/4"	30.0
1"	39.0
1 1/2"	151.0
2"	370.0
3"	500.0
4"	750.0
6"	1,000.0
8"	1,250.0

Source: Uniform Plumbing Code

City of Yachats
Water and Wastewater SDC Study
Wastewater Existing Infrastructure Costs

Table 3

Utility Plant-in-Service	Original Cost	Noncapacity Related	Capacity Related	**2006 Unused Capacity**	Used Capacity
Net Capital Assets (ending FY2005) (1)	$ 3,199,491		$3,199,491	**$ 0**	$ 3,199,491
Construction Work-in-Progress (2)	$ 7,300,000		$7,300,000	**$ 3,504,000**	$ 3,796,000
less: Net Utility Debt Principal Outstanding (3)	$ 527,000	$ 0	$ 527,000	**$ 175,876**	$ 351,124
less: Grants / Contributions (4)	$ 633,772	$ 0	$ 633,772	**$ 211,509**	$ 422,263
Allocable Plant-in-Service	$ 9,338,719	$ 0	$9,338,719	**$ 3,116,615**	$ 6,222,104

NOTES:

(1) Source: June 30, 2005 Financial Statements and Required Comments and Disclosures (plus accumulated depreciation). Unused capacity: 0% (August 2006 meeting).

(2) Source: The Dyer Partnership, August 2006 review of existing demands / capacities and future capacities. 48.00%

(3) Source: June 30, 2005 Financial Statements and Required Comments and Disclosures.

Outstanding Debt Issues -- As of July 1, 2006

Issue	**Amount**	**Principal Outstanding**
Sewer Revenue Bond – 1994 Issue	$ 570,000.00	$ 320,000.00
Sewer G.O. Bond – September 1974 Issue	$ 150,000.00	$ 53,000.00
Sewer G.O. Bond – January 1974 Issue	$ 450,000.00	$ 154,000.00
Total Principal Outstanding (7/1/2006)		**$ 527,000.00**

(4) Source: June 30, 2005 and June 30, 2004 Financial Statements and Required Comments and Disclosures.

City of Yachats
Water and Wastewater SDC Study
Wastewater Project List

Table 4

#	Project Source	Project Description	% Capacity Increasing	2004 Project Cost	2006 Project Cost	SDC Eligible Cost
					$ -	$ -
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
Total				**$0**	**$0**	**$0**
plus: SDC Credits Outstanding						$0
less: FY2006 Ending Improvement SDC Fund Balance						$0
Total Improvement Fee-Eligible Costs						$0

City of Yachats
Water and Wastewater SDC Study
Administrative Cost Recovery

Table 5

Net Annual Administrative Cost related to SDCs (1)	$ 4,446.30
Amortization of SDC Analysis Cost over 5 years (2)	$ 5,041.81
Net Annual SDC Administrative Cost:	**$ 9,488**
Estimated Annual Proposed SDC Revenues before Admin. Cost	
Water SDC	$ 83,939
Wastewater SDC	$ 135,492
Estimated Annual SDC Revenue:	**$ 219,431**
Admin. Cost/Total Annual SDC Revenues:	**4.32%** on all SDCs

NOTES:

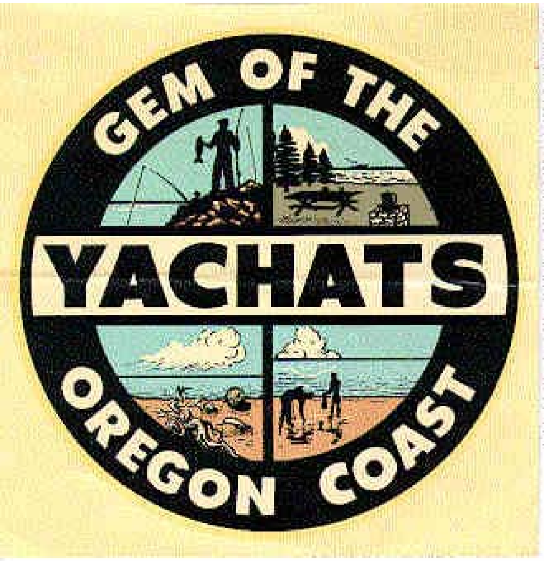
(1) Five percent of annual payroll costs for water and wastewater administrative, based on time spent administering water and wastewater SDCs (source: City payroll and August 2006 meeting).

(2)

Cost of:	**$ 23,090**	
at:	**3.0%**	
over:	**5**	years

Appendix B

Presentation Packet



Water & Wastewater System Development Charge Study

City of Yachats, Oregon

Presented by:

John Ghilarducci

FCS GROUP
Solutions-Oriented Consulting

8201 164th Ave. NE, Suite 300, Redmond, WA 98052 (425) 867-1802

What is an SDC?

SDCs are one-time charges, not ongoing rates.

Properties which are already developed *do not pay* SDCs unless they "redevelop".

A system development charge is a *one-time* charge, paid *at the time of development*, intended to equitably recover the cost of the system capacity needed to serve that development.

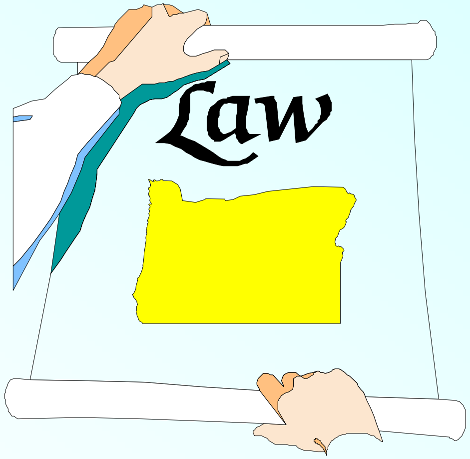
SDCs are for *general facilities*, not "local" facilities.

SDCs include *both future and existing* cost components.

SDCs are for *capital only*, in both their calculation and in their use.

Legal Framework for SDCs

ORS 223.297 - 314, known as *the SDC Act*, provides “a uniform framework for the imposition of system development charges by governmental units” and establishes “that the charges may be used only for capital improvements.”



SDC Components

Reimbursement Fee

Fair share of existing capacity

Improvement Fee

Fair share of future planned capacity

System Development Charge

Fair share of existing & future capacity

SDC Credits

Credits against the improvement fee must be provided for the construction of a capital improvement, which is:

- required as a condition of development,
- identified in an adopted capital facilities plan, and
- is either off-site or, if on-site, is required to provide more capacity than needed by the development in question.

Uses of SDC Receipts

Reimbursement Fee → **Any related capital facilities**

Improvement Fee → **Capacity-increasing facilities only**

System Development Charge → **Depends on fee; track proceeds separately**

The SDC Calculation

$$\frac{\text{Cost of Unused Capacity in Existing System}}{\text{Capacity to be Served}} + \frac{\text{Cost of Planned System Capacity to Serve Growth}}{\text{Capacity to be Served}} = \text{Sum of Reimbursement and Improvement Fees}$$

Reimbursement Fee		Improvement Fee		SDC
Cost of Unused Capacity in Existing System / Capacity to be Served	+	Cost of Planned System Capacity to Serve Growth / Capacity to be Served	=	Sum of Reimbursement and Improvement Fees

Existing Water SDC

- $3,278.91 per 5/8” x 3/4” meter equivalent
  - $999.40 reimbursement fee
  - $2,279.51 improvement fee
- FY2006 receipts were $31,923

Proposed Water SDC Calculation

Capacity Analysis			
Existing Demand		898	MEs
Planning Period Growth		419	MEs
End of Planning Period Demand		1,317	MEs
Reimbursement Fee Calculation			
Allocable Unused Capacity Cost	$	481,754	
Reimbursement Fee	$	1,149	per ME
Improvement Fee Calculation			
Capacity Increasing Project Costs	$	777,193	
Improvement Fee	$	1,854	per ME

Proposed Water SDC Calculation

System Development Charge				
Reimbursement Fee		$	1,149	per ME
Improvement Fee			1,854	per ME
Subtotal		$	3,003	per ME
plus: Administrative Cost Recovery	4.32%	$	130	per ME
Total SDC		**$**	**3,133**	**per ME**

Water SDC Application

Meter-Based SDC

Meter Size	Meter Flow Factor	Meter-Based SDC
5/8" x 3/4"	1.0	$ 3,133
3/4"	1.5	$ 4,700
1"	2.5	$ 7,833
1.5"	5.0	$ 15,665
2"	8.0	$ 25,064
3"	16.0	$ 50,128
4"	25.0	$ 78,325
6"	50.0	$ 156,650

Water Reimbursement Fee Cost Basis

	Original Cost	Unused Capacity	Allocable Cost
Net Capital Assets (ending FY2005) (1)	$ 4,909,684	12%	$ 589,800
Fourth and Driftwood Waterline (2)	105,450	12%	12,668
2nd Street Waterline Improvements (2)	121,250	12%	14,566
Disinfection Improvements (2)	53,900	12%	6,475
Reedy Creek Transmission Improvement (2)	76,300	12%	9,166
Coolidge Lane Waterline (2)	116,090	12%	13,946
Controls and Instrumentation (2)	51,200	12%	6,151
Subtotal	$ 5,433,874	12%	$ 652,771
less: Net Utility Debt Principal Outstanding (3)	$ 1,418,595	12%	$ 170,416
less: Grants / Contributions (4)	5,000	12%	601
Subtotal	$ 1,423,595	12%	$ 171,016
Allocable Unused Capacity			$ 481,754

Notes

(1) Source: June 30, 2005 Financial Statements and Required Comments and Disclosures (plus depreciation).

(2) Source: City of Yachats Water Master Plan (June 2001) and August 2006 meeting.

(3) Source: June 30, 2005 Financial Statements and Required Comments and Disclosures

(4) Source: June 30, 2004 Financial Statements and Required Comments and Disclosures

Water Improvement Fee Cost Basis

	Project Cost (1) and (2)	Capacity Increasing (1)	Allocable Cost
Priority 1 Projects	$ 183,922	32%	$ 58,563
Priority 2 Projects	698,552	18%	125,287
Priority 3 Projects	357,563	32%	113,852
Priority 4 Projects	356,358	82%	293,503
Urban Renewal Projects	1,202,149	32%	382,777
Total Capacity Increasing Projects	$ 2,798,544	35%	$ 973,980
plus: SDC Credits Outstanding			$ -
less: FY2006 Ending Improvement SDC Fund Balance (3)			196,787
Subtotal			$ (196,787)
Allocable Capacity Increasing Cost			$ 777,193

Notes

(1) Source: City of Yachats Water Master Plan (June 2001) and "Urban Renewal in Yachats" summary.

(2) Engineer News Record. Based on 20-City Construction Cost Index.

(3) System Development Fees summary.

Water Capital Improvement Plan

Project Description	FY2006 Cost Estimate	% Capacity Increasing	SDC Eligible Cost
Priority 1 Projects			
2nd Street and Pontiac Waterline	$ 142,543	32%	$ 45,387
Misc Loop Closures	41,378	32%	13,175
			-
Priority 2 Projects			-
Highway 101 Waterline	160,223	38%	60,084
King Street Waterline	324,090	0%	-
Radar and 7th Street Waterline	214,238	30%	65,203
			-
Priority 3 Projects			-
Spruce and Lincoln Ave Waterline	118,433	32%	37,710
Surfside, Gender & Windy Way Waterlines	145,794	32%	46,422
Clarifier Improvements	93,336	32%	29,719
			-
Priority 4 Projects			-
Yachats River Diversion Project	264,139	100%	264,139
Shell Street Waterline	32,033	32%	10,200
Controls and Instrumentation	60,187	32%	19,164
			-
Urban Renewal Projects			-
0.5 MG Finished Water Reservoir	924,733	32%	294,445
Miscellaneous Looping of Waterlines in URD	92,484	32%	29,448
Upgrade (size) of waterlines in URD	92,484	32%	29,448
New fire hydrants installed in URD	46,224	32%	14,718
Water Main Valve Replacement in URD	46,224	32%	14,718
Total			**$ 973,980**

Existing Wastewater SDC

- $4,378.48 per 5/8” x 3/4” meter equivalent
  - $0 reimbursement fee
  - $4,378.48 improvement fee
- FY2006 receipts were $34,065

Proposed Wastewater SDC Calculation

Capacity Analysis			
Existing Demand		835	MEs
Planning Period Growth		670	MEs
End of Planning Period Demand		1,505	MEs
Reimbursement Fee Calculation			
Allocable Unused Capacity Cost	$	3,116,615	
Reimbursement Fee	$	4,650	per ME
Improvement Fee Calculation			
Capacity Increasing Project Costs	$	-	
Improvement Fee	$	-	per ME

Proposed Wastewater SDC Calculation

System Development Charge				
Reimbursement Fee		$	4,650	per ME
Improvement Fee			-	per ME
Subtotal		$	4,650	per ME
plus: Administrative Cost Recovery	4.32%	$	201	per ME
Total SDC		**$**	**4,851**	**per ME**

Wastewater SDC Application

Meter-Based SDC

Meter Size	Meter Flow Factor	Meter-Based SDC
5/8" x 3/4"	1.0	$ 4,851
3/4"	1.5	$ 7,277
1"	2.5	$ 12,128
1.5"	5.0	$ 24,255
2"	8.0	$ 38,808
3"	16.0	$ 77,616
4"	25.0	$ 121,275
6"	50.0	$ 242,550

Wastewater Reimbursement Fee Cost Basis

	Original Cost	Unused Capacity	Allocable Cost
Net Capital Assets (ending FY2005) (1)	$ 3,199,491	0%	$ -
Construction Work-in-Progress (2)	7,300,000	48%	3,504,000
Subtotal	$ 10,499,491	33%	$ 3,504,000
less: Net Utility Debt Principal Outstanding (3)	$ 527,000	33%	$ 175,876
less: Grants / Contributions (4)	633,772	33%	211,509
Subtotal	$ 1,160,772	33%	$ 387,385
Allocable Unused Capacity			$ 3,116,615

Notes

(1) Source: June 30, 2005 Financial Statements and Required Comments and Disclosures (plus depreciation).

(2) Source: The Dyer Partnership, August 2006 review of existing demands / capacities and future capacities.

(3) Source: June 30, 2005 Financial Statements and Required Comments and Disclosures

(4) Source: June 30, 2005 and June 30, 2004 Financial Statements and Required Comments and Disclosures

Wastewater Improvement Fee Cost Basis

	Cost	Capacity Increasing	Allocable Cost
Total Capacity Increasing Projects	$ -	0%	$ -
plus: SDC Credits Outstanding			$ -
less: FY2006 Ending Improvement SDC Fund Balance			-
Subtotal			$ -
Allocable Capacity Increasing Cost			$ -

SDC Comparison

City		Water [1]		Sewer [2]		Total
Pacific City [3]		5,659		5,273		10,932
Yachats (proposed)	***$***	***3,133***	***$***	***4,851***	***$***	***7,984***
Yachats (current)		***3,279***		***4,378***		***7,657***
Lincoln City		2,176		4,543		6,719
Florence		2,838		3,554		6,391
Sisters		2,895		2,994		5,889
Bend		3,385		1,973		5,358
Waldport [3]		2,412		2,925		5,337
Gleneden Beach [3] [4]		1,764		3,497		5,261
Redmond		2,092		2,105		4,197
Seaside [3]		2,873		675		3,548
Newport		1,800		1,500		3,300
Depoe Bay		1,808		1,282		3,090
Toledo		1,472		1,144		2,616
Warrenton [5]		50		50		100
Astoria		0		0		0

NOTES:

[1] Typical SFR: 5/8" x 3/4" meter
[2] Typical SFR: 5/8" x 3/4" meter and/or 1 EDU
[3] Minimum meter size: 3/4"
[4] Effective October 1st, 2006
[5] Does not include installation charges of $650 for water and $1,575 for sewer

Adopt-A-Hydrant

Sponsored by

Yachats Fire Protection District

and

SW Lincoln County Water PUD

There are currently 182 fire hydrants within the Yachats Rural Fire Protection District (YRFPD), 113 are within the SW Lincoln County Water PUD (SWLCWPUD). To help us keep these hydrants properly maintained, we are seeking volunteer help.

Fire hydrants located in our coastal area require ongoing maintenance. The responsibility of the YRFPD and SWLCWPUD is to ensure hydrants are placed where needed and in proper operating condition. This includes regular checking to ensure valves will open and close properly and the hydrant can deliver water when needed. This is an ongoing task requiring considerable time.

Both the YRFPD and SWLCWPUD work hard to keep them working, but it is difficult to keep up with one part of the hydrant maintenance program, keeping them properly PAINTED.

Properly painted hydrants ensure the high visibility needed by fire crews when responding to fires or other issues in neighborhoods where hydrant water might be required.

Would you volunteer (with maybe a neighbor or two) to adopt a hydrant (or more) near you and attend to its painting needs? This will help the YRFPD and SWLCWPUD to focus on and attend to the primary maintenance responsibilities.

Adopting a hydrant requires minimal work, minimal cost and can be done at a time convenient to you. This is what you would basically do:

- Meet with a YRFPD or SWLCWPUD employee at the selected hydrant(s). They will provide specific painting instructions pertinent to the selected hydrant(s).
- Wire brush dirt and rust off as best possible (a good stiff wire brush is available at the dollar stores).
- Paint the hydrant barrel Safety Yellow (available as a spray or liquid at most any store carrying paint).

Hydrant bonnets and caps will be painted by the YRFPD (color used tells fire district personnel the pressure available at the hydrant).

You will be reminded annually to check your hydrant(s), but a properly painted hydrant is typically good for at least two years and often more.

To start, fill out and submit this form to the YRFPD or SWLCWPUD business office.

Name ______________________________ Address ____

Phone _____________________ Email ______________________ Date _________________________

Hydrant Location ____

Thanks, your help is what makes this community great!!

YRFPD
2056 Highway 101 N
PO Box 1
Yachats OR 97498
541-547-3266 (Office)
yrfpd@peak.org

SWLCWPUD
7740 Highway 101 N
P O Box 368
Waldport OR 97394
541-547-3315
swlcwpud@peak.org