

1. 9:00 A.M. Agenda

Documents:

[2020-05-21 Budget Hearing Minutes.pdf](#)
[2020-05-21 Urban Renewal Hearing Minutes.pdf](#)

2. Budget Meeting Materials

Documents:

[FY21 URA Budget Document_Budgetcommittee.pdf](#)
[FY21 City Budget Document_Budgetcommittee.pdf](#)
[2020-05-18 FY21 Budget Tables.pdf](#)



**BUDGET HEARING
CITY OF YACHATS
May 21, 2020**

Draft Minutes

I. Call to Order

City Beaucaire called the May 21, 2020 regular meetings of the Budget Committee to order at 10:05 am in Room 1 of the Yachats Commons. Members present: W. John Moore, Jim Tooke, Max Glenn, Mary Ellen O’Shaughnessey, Leslie Vaaler, Don Groth, Lance Bloch, John Purcell, Dawn Keller, and Brad Webb. Absent: none. Staff present: City Manager Shannon Beaucaire, Deputy Recorder Kimmie Jackson, Wastewater Plant Lead Dave Buckwald and Water Plant Lead Rick McClung. Audience: 8.

II. Election of Chair

Glenn moved to elect John Moore as Chair of the Budget Committee: Aye – 10; No – 0.

III. Approval of Minutes

Vaaler indicated she would send minor corrections to Helen Anderson.

Vaaler moved to approve the May 15, 2019 budget hearing minutes as amended: Aye – 10; No – 0.

IV. Public Comment - none

V. Public Hearing – State Revenue Sharing

Moore opened the public hearing on State Revenue Sharing at 10:07 am.

Moore explained the City is required by law to have a public hearing to be eligible to participate in state revenue sharing.

There was no public testimony.

Glenn moved to accept the state revenue sharing: Aye -10; No – 0.

Moore closed the hearing at 10:10 am.

VI. Public Hearing – City of Yachats Budget

Moore opened the City of Yachats Budget Hearing at 10:10 am.

A. Debt Service

Webb asked for clarification on the flow numbers. Beaucaire indicated she and the finance people from the Council of Governments (COG) were in the process of consolidating to get the

1 flow numbers to agree. Webb noted the summary description was not equal to details in the
2 document. Beaucaire explained the numbers in her document.

3
4 Tom Lauritzen asked that there be some notation of the loan forgiveness amount to increase
5 transparency (page 25). Groth clarified the original loan was \$1.7 million and with the
6 forgiveness the actual amount due is \$1.030 million.

7
8 **Webb moved to approve the debt service section as presented:** discussion

9
10 Groth suggested that the transfer section be expanded.

11
12 **Call for vote: Aye – 10: No – 0.**

13 14 **B. Public Works Operating and Capital**

15 16 Streets

17 Webb noted fuel prices were significantly down. McClung stated the impact of that decrease
18 had not yet shown up in material costs, and he expected to see the impact shortly.

19
20 Vaaler noted \$50,000 was from the state highway tax. She suggested that this tax would likely
21 decrease this year. Beaucaire stated the state had not yet provided a revised estimate. Vaaler
22 suggested they take a more conservative estimate at this time. Beaucaire noted any cuts to
23 revenue must be reflected in a corresponding decrease in expenditures. Webb agreed with
24 Vaaler that this estimate should be more conservative.

25
26 The amount of mowing showed an increase of 35%. Beaucaire indicated she got an estimate
27 from the mower. Buckwald noted this amount also includes tree removal.

28
29 Vaaler asked about street lighting and whether some of this could be reduced while still
30 maintaining safety. Beaucaire indicated this would be a discussion for Council. Beaucaire and
31 Moore discussed conversion to LED lighting.

32
33 Groth asked what the \$38,000 in labor included. Buckwald indicated that amount included tree
34 removal, pot hole filling, and any other work on streets.

35
36 Groth suggested keeping the \$50,000 estimate and having a supplemental budget to make a
37 transfer in should the revenues be lower.

38
39 **The Committee agreed this fund was satisfactory as presented.**

40 41 Storm Drains

42
43 Vaaler asked why the allocation of labor increased. Beaucaire explained she increased labor
44 15% across all funds except streets. She noted this increase includes contracted costs, cost of
45 living increases, step increases, and possible hiring. Vaaler asked that any new hires be
46 approved by Council. Webb suggested that hiring at this time should absolutely not be done.
47 Beaucaire noted hiring would only be done as is economically allowed.

48
49 Webb asked why there was \$30,000 allocated for labor when there were no line items.
50 Buckwald indicated that the work was maintenance and not part of capital expenses.

1 Groth asked if it was possible to merge streets and drains. Beaucaire indicated this would be a
2 future discussion. Webb noted that previously there was no budget at all for storm drains and
3 they decided they needed to have this category so it was part of ongoing planning on
4 maintenance. McClung added that there were SDC charges specifically for storm drains and he
5 thought it was good to separate the two.
6

7 **The Committee agreed this fund was satisfactory as presented.**
8

9 Water Operating

10 Groth noted there was excess revenues going forward and suggested that excesses be
11 transferred to capital projects.
12

13 Webb and Vaaler stated that they did not agree with any increases to water revenues. Vaaler
14 wanted to be more conservative. McClung stated 67% of revenue comes from water base rates
15 and that will remain consistent. He predicted they would sell about 25% less water and that is
16 why he suggested they not transfer the \$100,000 to capital.
17

18 Anderson reviewed the Public Works and Streets Commission analysis of April 2020 revenues
19 and where they concluded residential use was up and large user use was down, but this
20 decrease was not as significant as might be expected.
21

22 The Committee discussed possible scenarios. Beaucaire suggested they could use the zero-
23 balance going forward approach next year if there were in a similar situation.
24

25 Groth explained the auditor conversion to cash/contingency funds line.
26

27 McClung explained the \$40,000 contract expense was for testing, calibrations, and engineering
28 not related to a CIP project. Webb asked about main plant outside services. Buckwald
29 explained this was for lab testing and equipment calibrations which were requirements by OHA.
30

31 Bloch asked if action was needed to use the \$83,000 going forward to cover lower revenues.
32 Beaucaire noted they could do a budget transfer resolution to make the adjustment at the end of
33 the fiscal year.
34

35 Vaaler clarified there would be no practical difference in reducing revenues to \$550,000 with
36 \$33,000 in residuals as that would convey a better public image.
37

38 Moore took a straw poll on reducing the revenues to \$550,000 and the net residual by \$50,000:
39 No (4): Purcell, Tooke, Moore, Glenn
40 Yes (6): Keller, Groth, Bloch, O'Shaughnessey, Vaaler, Webb
41

42 Moore took a straw poll on moving \$33,125 to the contingency fund:
43

43 No (1): Purcell

44 Yes (9): Keller, Groth, Bloch, O'Shaughnessey, Vaaler, Webb, Tooke, Moore, Glenn
45

46 **The Committee agreed to change this fund to reflect \$50,000 reduction in revenues to \$550,000
47 and to move \$33,125 to the contingency to make that \$93,125 with a zero balance going
48 forward.**
49

50 Wastewater

1 Purcell asked for clarification on the \$20,000 for outside services. Buckwald indicated this
2 money was for rebuilding pumps.
3
4 Vaaler asked about the personnel costs, noting the estimated actual was \$255,000 and
5 \$345,000 was allocated for this year. Webb noted this was \$95,000 increase.
6
7 Buckwald noted \$288,000 from FY18-19 went up to \$340,000 to include training of an additional
8 operator. Webb was ok with that but still does not understand the increase for this budget.
9 Vaaler noted this reflects a \$95,000 increase due to how it is allocated. She asked where there
10 was a corresponding decrease in \$95,000 in the budget. Beaucaire noted there were two
11 factors: allocations and increases. McClung stated its impossible to forecast were extra labor
12 was needed and the budgeted amounts were based on a work plan.
13
14 Groth noted the \$345,000 was assuming a \$300,000 base amount with a 15% increase.
15
16 Groth asked to move the \$94,779 going forward to wastewater capital reserves.
17
18 Webb was not in favor of a 15% increase of labor. Vaaler agreed that the \$345,000 was
19 increased too much.
20
21 Vaaler clarified that education and training was required for certifications.
22
23 A member asked why water has so much more than wastewater in cell phone costs. McClung
24 reported he had both a cell phone and an iPad that links to the SCADA system. Vaaler asked
25 Beaucaire if she has looked into reducing this line item cost.
26
27 **The Committee agreed to decrease revenues by \$50,000 to \$525,000 and to move the \$94,770**
28 **going forward balance to capital reserves.**
29
30 Streets Capital
31 Groth asked about the transfers with Visitor Amenities where there was an accumulated
32 unspent balance of \$331,000. Beaucaire stated that was for the Ocean View Drive and
33 Driftwood projects.
34
35 Groth clarified that the \$200,000 for parking would be discussed with other Commissions and
36 Council. Webb stated \$200,000 of the \$264,000 transferred in FY17-18 was for purchase of the
37 501 Building. Lauritzen stated \$200,000 was applied to the 501 for parking portion and
38 \$200,000 was allocated to streets to purchase additional parking. He added that \$200,000 has
39 not been spent and should still be in the reserves. Moore indicated some of these reserves
40 could be added to the Driftwood project.
41
42 Webb suggested that in the name of transparency that a portion of the Driftwood project indicate
43 that some of the funding is coming from this \$200,000 allocation for parking that comes from
44 Visitor Amenities. Vaaler agreed this issue was important to highlight. The Committee
45 discussed ways to account for the source for these funds
46
47 **The Committee agreed the budget was satisfactory as presented. Vaaler noted that a note**
48 **would be made for the Visitor Amenity allocation.**
49

1 Webb asked how much of the Driftwood project would be allocated for parking. Moore stated
2 33% or \$55,000 of the Driftwood project was allocated for parking to be paid with Visitor
3 Amenity funds. Webb suggested they have an amount per spot.

4 5 Storm Drains Capital

6 Groth clarified with Webb that Storm Drains and Streets still need to be separated in the capital
7 reserves.

8
9 The Committee discussed the importance of maintaining reserves in Storm Drains.

10 11 Water Capital Reserves

12 Moore noted there were three capital projects:

- 13 1. \$35,000 for Horizon Hill
- 14 2. \$100,000 for Streets
- 15 3. \$50,000 for Ocean View Drive

16
17 Groth suggested a transfer in from General Fund reserves of \$234,238 to cover the repayment
18 of the Water reserves, as he recalled money was borrowed from water reserves to pay for the
19 501 Building. Beaucaire asked that this be considered in FY21-22 due to the issues around
20 COVID-19 and the need to support the community. Groth asked that this issue be put into the
21 5-year plan.

22
23 Tooke Purcell asked members to better identify what pages and tables they are referring to.

24
25 Webb suggested adding a footnote or table at the bottom for Water Reserves Fund 660-1705
26 that notates this amount was related to the 501 Building loan from the fund. Webb noted this
27 means they are understating their reserves by \$234,238. Tooke noted this amount was not
28 currently reflected in the current budget documents.

29
30 Vaaler asked if they were going to use a 2-step process to move funds from Urban Renewal.
31 Beaucaire indicated she has a note to do this. Lauritzen stated this \$150,000 was a loan
32 repayment and should not be reflected as revenues. Webb clarified they would change the line
33 for "Revenue in Urban Renewal" to "Loan Repayment."

34
35 **The Committee agreed to make the following changes:**

- 36 1. **Make the \$70,000 transfer in from the URD fund and not from the SDC fund (earthquake**
37 **valve)**
- 38 2. **Wait until FY22 to transfer \$234,230 to repay the loan taken from this fund to purchase**
39 **the 501 Building and to note this on the page for fund 660-1705**
- 40 3. **Change the \$150,000 transfer of "Revenue in Urban Renewal" to indicate "Loan**
41 **Repayment."**

42 43 Waste Water Capital Reserves

44 Webb asked for clarification on the personnel allocations on page 65. Beaucaire stated that the
45 labor charged to projects was estimated at 15% of the total projects outlay.

46
47 The waste water capital projects included:

- 48 • \$30,000 I&I Basin Rehab
- 49 • \$80,000 Pole Building
- 50 • \$10,000 Utility Rate Study
- 51 • \$90,000 Waste Water Master Plan

- 1 • \$30,000 Submersible Pumps
- 2 • \$100,000 Plant VFD
- 3 • \$5,000 Tanks Screen
- 4 • \$20,000 Sampler Test Container
- 5 • \$90,000 Vac Truck

6
7 Purcell noted for the sliding doors for the UV building the description on Page 64 indicates
8 \$15,000 and on sheet distributed it was for \$10,000. He asked if this project should be a capital
9 project. Buckwald estimated the cost would be \$10,000. Beaucaire noted she needed to revise
10 page in the budget document. Beaucaire noted the project was already in process so it should
11 not be in FY20-21.

12
13 Vaaler asked for clarification on the need for a labor charge to purchase a vac truck. Buckwald
14 indicated the purchase takes staff time.

15
16 O'Shaughnessey moved to approve the Public Works operating and capital projects as revised:
17 Aye – 10; No – 0.

18
19 Moore adjourned the meeting at 3:59 pm.

20
21 ATTEST:

22
23
24 _____
25 W. John Moore, Chair

26
27 _____
28 Shannon Beaucaire

_____ Date



**BUDGET HEARING
YACHATS URBAN RENEWAL AGENCY**

May 21, 2020

Draft Minutes

I. Call to Order

City Manager Shannon Beaucaire called the May 21, 2020 regular meeting of the Yachats Urban Renewal Agency Budget Committee to order at 9:00 am in through the Zoom meeting platform. Members present: W. John Moore, Jim Tooke, Max Glenn, Mary Ellen O'Shaughnessey, Leslie Vaaler, Don Groth, John Purcell, Lance Bloch, Dawn Keller, and Brad Webb. Staff present: City Manager Shannon Beaucaire, Deputy Recorder Kimmie Jackson, Wastewater Plant Lead Dave Buckwald, Water Plant Lead Rick McClung. Audience: 6.

II. Election of Chair

Glenn nominated John Moore to be Chair of the Urban Renewal Agency Board: Aye – 10; No – 0.

III. Approve 2019-2020 Urban Renewal Committee Minutes

Vaaler indicated she had minor corrections she would send to Helen Anderson.

__ moved to approve the May 15, 2019 Urban Renewal Agency Budget Hearing minutes as corrected: Aye – 10; No – 0.

IV. Public Comment - none

V. Budget for Urban Renewal Agency

Purcell wanted to apply \$15,000 the unspent Urban Renewal Agency (URA) money for Public Works to cover the UV doors at the Public Works building. Beaucaire listed the approved projects in the URA plan and was not certain the UV door project fell under one of those plans. She clarified with Dave Buckwald that the UV door project was funded in the City budget.

Bloch noted there was a goal for the URD to address parking but there were no parking projects in the URD capital improvement projects. Mayor Moore noted the goal was a Council goal. Beaucaire stated it was a goal in the original URD document but was not listed as a current project.

Vaaler asked about the property tax line item with the possibility of people not paying taxes due to COVID-19 financial strains. Groth explained he, Beaucaire, and Tom Lauritzen got an estimate of \$395,000 and they took 90% of that to reach \$357,000 figure.

Vaaler noted there was \$150,000 capital project moved from a previous year, which would require an audit due to the expenditure level. She recalled the City's Auditor, Theresa Hanford, noted they could transfer more so that an audit would not be required in the following year.

1 Vaaler noted Tom Lauritzen suggested the URD should reimburse street fund and then the street
2 fund should reimburse the water reserves. Beaucaire indicated that would be fine if the Committee
3 agreed.

4
5 The Committee discussed options for additional transfers in this budget year. Groth noted that
6 they do a base transfer of \$195,000 so the audit would be required each year.

7
8 Webb stated he believed the audit was extremely high. Manager Beaucaire noted the audit fee
9 was \$1,700-\$1,800 and there were additional filing fees for the State.

10
11 Vaaler clarified that she was recommending to transfer more now and allow it to sit for payment in
12 the following year. Vaaler stated she thought it was important to look at every \$1,700 in savings.

13
14 **Groth moved to approve a capital outlay transfer to the Water Capital fund 660-1705 for the**
15 **earthquake valve at the south tank for \$70,000 for FY21 and for the Highway 101 bridge**
16 **earthquake valve for \$100,000 for FY22: discussion**

17
18 Webb clarified that this transfer would free up \$70,000 in the SDC fund.

19
20 Manager Beaucaire explained the City is contractually obligated to transfer \$100,000 for the debt.
21 Groth clarified he was not suggesting to eliminate that but to transfer \$170,000 in FY21.

22
23 McClung stated the earthquake valve was part of the south tank project and it was not completed.
24 This transfer would reduce the reserves from \$404,000 to 334,000

25
26 **Call for vote: Aye – 10; No – 0.**

27
28 Groth clarified that the URD funds must only be spent on projects within the URD boundary or to a
29 system that supports the URD district.

30
31 Groth noted he pays the tax and does not see himself in the district Lauritzen explained the county
32 has a software limitation that indicates a tax for the URD on every tax payer within in the City limits,
33 but funds from only those within the URD get put into the URD fund. Taxes from those outside of
34 the URD go to the county.

35
36 Groth asked if the transfer for I&I would be for a project within the URD. Manager Beaucaire
37 stated Public Works could definitely find projects that fit that criterion.

38
39 Webb clarified that it would be in the best interest to fund as much as possible from the URD.
40 Groth suggested they look at the scheduled projects to determine if there were other projects that
41 could be added. Vaaler clarified that the URA Board would need to approve any changes.

42
43 **Glenn moved to approve the Urban Renewal Agency Budget for FY20-21 as amended: Aye – 10;**
44 **No – 0.**

45
46 Moore adjourned the meeting at 9:58 am.

47
48
49
50
51 _____
52 W. John Moore, Chair

1
2
3
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5
6
7

ATTEST:

Shannon Beaucaire, City Manager

Date

DRAFT

City of Yachats
Yachats Urban Renewal Agency



FY20-21 Proposed Budget

City of Yachats & Yachats Urban Renewal Agency Annual Budget

Fiscal Year: July 1, 2020 – June 30, 2021

URBAN RENEWAL BOARD:

W. John Moore, *Mayor*

Max Glenn, *Council President*

James Tooke, *Council Member*

Leslie Vaaler, *Council Member*

Mary Ellen O' Shaughnessy, *Council Member*

BUDGET COMMITTEE – CITIZEN MEMBERS:

Lance Bloch

Don Groth

Dawn Keller

John Purcell

Brad Webb

CITY STAFF:

Shannon Beaucaire, *City Manager*

Kimmie Jackson, *Deputy Recorder*

David Buckwald, *Wastewater Lead*

Rick McClung, *Water Lead*

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Agenda

CITY OF YACHATS
BUDGET COMMITTEE MEETING
CIVIC MEETING ROOM, YACHATS COMMONS
MAY 21, 2020

A public meeting of the Yachats Urban Renewal District Agency, Lincoln County, State of Oregon, to discuss the budget for the fiscal year July 1, 2020 to June 30, 2021 will be held virtually via zoom. Due to the COVID-19 pandemic, Governor Brown has issued Executive Order 20-16 directing local governments to take necessary precautions to facilitate public participation in decision-making helping ensure the continued operations of local governments and the related delivery of essential services.

Any person may attend the meeting and hear the discussion and deliberations of the Budget Committee. Please visit the City of Yachats website at <http://yachatsoregon.org> to view ways to submit public comment and access the budget meeting. Notice of these meetings and agenda items can also be viewed on the City's website.

The meeting will take place on May 21, 2020 at 9:00 a.m. The purpose of the first meeting is to receive the Budget Message and to receive comment from the public on the budgets.

A copy of the budget documents may be inspected or obtained electronically on the City's website, or by appointment at City Hall, 441 Hwy 101 N., between the hours of 9:00 am and 4:00 pm, on or after May 13, 2020. If you need accommodation, please contact the City Hall at 541-547-3565 before the meeting. The City of Yachats is an equal opportunity employer and service provider.

URBAN RENEWAL AGENCY (URA) BUDGET – 9:00 AM

- I. Call to Order
- II. Election of URA Chair
- III. Approval of URA 2019-20 Budget Committee Minutes
- IV. Public Comment
- V. Budget for the Urban Renewal Agency for 2020-21 Fiscal Year
- VI. Adjournment

Note: This Meeting may be adjourned to a later date and time if additional time is required.

Posted May 11, 2020

About the District

The City of Yachats Urban Renewal Agency (URA) is a separate entity from the City. The Yachats City Council serves as the Board of Directors for the URA and is financially accountable for its operations. In accordance with Oregon budget law, the URA prepares its own budget, and the Board of Directors approves its annual appropriations.

Urban renewal agencies are designed to borrow money and make expenditures for economic and community development projects included in the Urban Renewal Plan. When the Yachats Urban Renewal Plan was adopted in 2006, the assessed property values were frozen. The taxes collected on increased property values generate incremental tax revenue. The tax increment is then used to implement the Urban Renewal plan.

The Urban Renewal District (URD) is administered by the URA and the boundaries are defined in the Yachats Urban Renewal Plan. The URD must be less than twenty-five (25) percent of the City's area and must be defined by a continuous line. Property tax for the URA is a portion of the permanent tax levy for the City and each overlapping district, not an addition to it.

Each taxing jurisdiction has a tax rate that is applied to a parcel's assessed value to determine the amount of property taxes owed by that parcel. The County Assessor lowers these other taxing jurisdiction's tax rates based on the URD's incremental assessed value and the taxing jurisdiction's overall value, and mathematically derives a tax rate to be applied to each parcel for Urban Renewal.

The URD will cease to exist after it has collected all taxes specified in the Plan. The projects defined in the plan, and the life of the plan, can be amended by the City. In 2016 the URA plan was amended to assist in raising the City's contribution to the Highway 101 project.

The goals of the plan are:

1. Overall Economic Development

- Promote economic development.
- Promote private development.
- Assist public and private development as incentive to further growth and development.

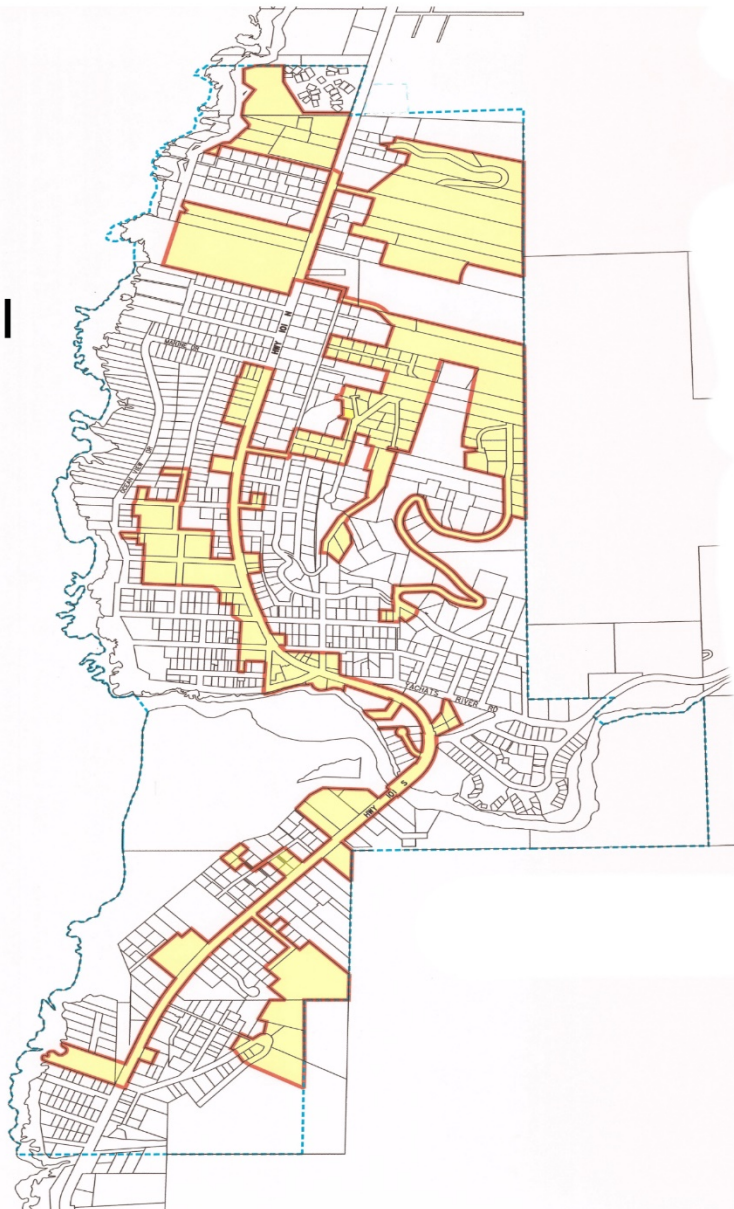
2. Transportation and Infrastructure

- Assist in providing wastewater facilities to allow continued economic development in Yachats.
- Assist in providing storm drainage and adequate fire flows for existing and new development in Yachats.
- Provide access and circulation improvements within the renewal area.
- Provide additional public parking in the commercial area of Yachats.

3. Improve Visual appearance

- Make funds available to assist rehabilitation and renovation of property.
- Provide funds for public parks, open space, trails, and public buildings.

Yachats Urban Renewal District



Urban Renewal Agency Budget Message

Dear Budget Committee Members,

Thank you for your service and commitment to the City of Yachats in reviewing the Yachats Urban Renewal Agency Budget. It is my privilege to provide you, and the citizens of the City of Yachats, with the proposed Urban Renewal Agency budget for Fiscal Year 2020-21.

The URA budget consists of one fund which includes administration costs and debt service, and capital. As per the Intergovernmental Agreement (IGA) with the City of Yachats, expenditures include an administrative fee to pay for personnel and other administrative costs incurred in the management of the plan. The IGA also allows the URA to pay a portion of the City's debt.

FY20-21 Proposed Budget

The Financial Planning for the URD forecasted project expenditures are presented in the tables that follow.

In reviewing the financial forecasts for the approved URA projects, and upon the occurrence of the Coronavirus pandemic, I took into account the following considerations in the proposed FY2020-21 budget:

- Debt service payments for the Wastewater Plant and the South Tank Reservoir, account for the majority of expenditures and remain as planned;
- Public Works was unable to utilize all of their \$25,000 I & I funding in FY20. The funding remains reserved in the capital budget. However, the forecasted FY21 amount will advance to a future year.
- The forecasted financial plan had planned for \$150,000 as a sidewalk expenditure in FY2030. In 2017-18, the City authorized an interfund loan of \$200,000 from the water reserves and \$450,000 from the wastewater reserves to fund the Highway 101 project which included sidewalk capital improvements.

In reviewing URD actual project expenditures in comparison to forecasted project expenditures, I am proposing the FY2030 \$150,000 capital expenditure occur this year to begin repayment of the \$200,000. This will allow rebuilding of reserves during this uncertain economic time.

Additional items of note in the FY20-21 proposed budget

- URD tax revenues were conservatively estimated from the Assessor’s Office Summary of Amounts Received by Taxing Districts;
- The Dues and Memberships and Advertising/Legal Notices line reflects any required filing fees or legal notices for administration of the URD; and
- The Audit line not only reflects the projected costs of the audit but also State fees associated with filing the audit.

I would like to acknowledge and thank Don Groth, Tom Lauritzen, Leslie Vaaler, Helen Anderson, and Kimmie Jackson for the additional work they contributed to this proposed budget.

Respectfully Submitted,

Shannon Beaucaire

City Manager

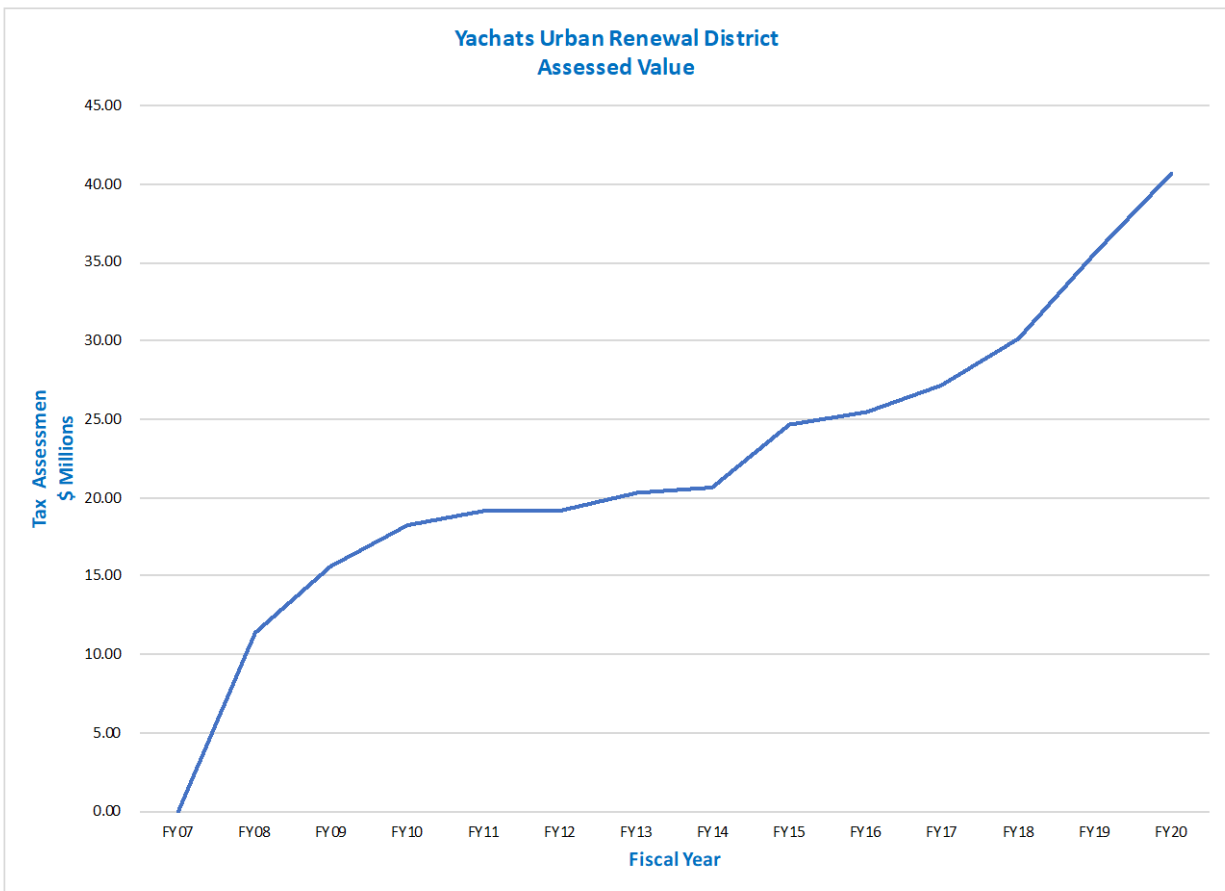


Table 1: URD Forecasted Project Expenditures

	ACTUAL & FORECAST REVENUE	CITY ADMIN FEE	MATERIALS & SERVICES	SEWER PLANT, PUMP STATIONS, OTHER	I&I	SOUTH WATER TANK	NEW HYDRANTS	STREET REPAIR	STORM DRAIN IMPROVEMENTS	SIDEWALKS W/CURBS 101	TRAILS	PARKS ETC.
FY17	251,443	0	(1,020)	(95,000)		0	0	0	(25,000)	(125,000)	0	0
FY18	278,317	0	(1,500)	(95,000)		0	0	0	0	(50,000)	0	0
FY19	322,029	(13,000)	(3,000)	(95,000)		(100,000)	0	(10,000)			(8,000)	0
FY20	345,244	(14,000)	(3,000)	(95,000)	(25,000)	(100,000)	(4,000)	(10,000)		(42,000)	(8,000)	0
FY21	388,611	(14,000)	(3,000)	(95,000)	(25,000)	(100,000)	(4,000)	(10,000)	0		(8,000)	(5,843)
FY22	404,853	(15,000)	(3,000)	(95,000)	(25,000)	(100,000)	(4,000)	(10,000)	(50,000)		(8,000)	(20,000)
FY23	421,583	(16,000)	(3,000)	(95,000)	(25,000)	(100,000)	(4,000)	(13,000)	(50,000)		(8,000)	(20,000)
FY24	438,814	(17,000)	(3,000)	(95,000)	(25,000)	(100,000)	(4,000)	(13,000)	(50,000)		(8,000)	(20,000)
FY25	456,562	(17,000)	(3,000)	(95,000)	(25,000)	(100,000)	(4,000)	(13,000)	(50,000)		(8,000)	(20,000)
FY26	474,843	(18,000)	(4,000)	(145,000)	(25,000)	(100,000)	(5,000)	(13,000)	(50,000)		(9,000)	(20,000)
FY27	493,672	(19,000)	(4,000)	(145,000)	(25,000)	(100,000)	(5,000)	(14,000)	(50,000)		(9,000)	(20,000)
FY28	513,066	(20,000)	(4,000)	(145,000)	(25,000)	(100,000)	(5,000)	(14,000)	(50,000)		(9,000)	(20,000)
FY29	533,041	(20,000)	(4,000)	(145,000)	(25,000)	(100,000)	(5,000)	(14,000)	(50,000)	0	(9,000)	(20,000)
FY30	536,650	(21,000)	(4,000)	(100,000)	(16,650)	(100,000)	(5,000)	(14,000)	(50,000)	(150,000)	(10,000)	(20,000)
FY31	0	(22,000)	(4,000)	0		(100,000)	(5,000)	(14,000)	(50,000)	(200,000)	(10,000)	(20,000)
FY32	0	(23,000)	(4,000)	0		(100,000)	(5,000)	(14,000)	(5,500)	(350,000)	(10,000)	(20,000)
FY33	0	(25,000)	(3,631)	0		(5,420)	(5,000)	(15,000)		(300,000)	(10,000)	(20,000)
FY34	0	(11,899)	0	0			(2,650)	(16,782)			(1,350)	

Table 2: Actual Project Expenditures

	INTEREST INCOME	ACTUAL & FORECAST REVENUE	CITY ADMIN FEE	MATERIALS & SERVICES	SEWER PLANT, PUMP STATIONS, OTHER	I&I	SOUTH WATER TANK	MISC LOOPING	UPGRADE WATERLINE SIZE	NEW HYDRANTS	REPLACE MAIN WATER VALVE	STREET REPAIR	STORM DRAIN IMPROVEMENTS	SIDEWALKS W/CURBS 101	TRAILS	PARKS ETC.
FY08	0	112,210	(2,500)	(417)	(100,000)	0	0	0	0	0	0	0	0	0	0	0
FY09	81	154,504	(2,500)	(1,433)	(65,645)	0	0	0	0	0	0	0	0	0	0	0
FY10	50	180,294	(2,500)	(1,401)	(91,897)	0	0	0	0	0	0	0	0	0	0	0
FY11	23	189,180	(2,500)	(1,681)	(97,250)	0	0	0	0	0	0	0	0	0	0	0
FY12	26	189,203	(2,500)	(1,538)	(95,000)	0	(104,193)	0	0	0	0	(33,272)	0	0	0	0
FY13	23	187,497	(2,500)	(1,795)	(95,000)	0	0	0	0	0	0	(17,055)	0	0	0	0
FY14	24	193,276	(9,000)	(1,411)	(95,000)	0	0	0	0	0	0	0	(110,000)	(120,000)	0	(87,457)
FY15	40	228,377	(2,500)	(1,791)	(95,000)	0	(120,000)	0	0	0	0	(8,541)	(26,500)	0	0	0
FY16	174	233,701	(10,000)	(1,902)	(95,000)	0	(100,000)	0	0	0	0	0	0	0	0	0
FY17	0	251,443	0	(1,020)	(95,000)	0	(4,000)	0	0	0	0	0	0	(146,000)	0	0
FY18	0	278,317	0	(1,538)	(95,000)	0	0	0	0	0	0	0	0	(46,000)	0	0
FY19	0	322,029	(13,000)	(2,277)	(95,000)	0	(100,000)	0	0	0	0	(10,000)	0	0	0	(8,000)
FY20	0	345,244	(13,000)	(7,280)	(95,000)	(25,000)	(100,000)	0	0	0	0	0	0	0	0	0
FY21	0	364,000	(14,000)	(3,000)	(95,000)	0	(100,000)	0	0	0	0	0	0	(150,000)	0	0

Table 3: Urban Renewal Agency Proposed Fiscal Year 20-21 Budget

2017-2018 2 nd Preceding Year	2018-2019 1 st Preceding Year	2019-2020 Adopted Budget	2019-2020 Estimated Actual	Description	2020-2021 Proposed Budget by Officer
68,236.06	204,015.30	274,756.00	297,767.48	Beginning Balance	402,792.15
0.00	0.00	0.00	0.00	Interest Earned	0.00
271,472.75	314,871.15	303,000.00	337,513.01	Property Tax - Current	357,000.00
6,844.50	7,157.84	5,000.00	8,000.00	Property Tax - Past due	7,000.00
346,553.31	526,044.29	582,756.00	643,280.49	TOTAL REVENUE	766,792.15
0.00	13,000.00	13,000.00	13,000.00	Personnel/Administrative Expenses	14,000.00
0.00	13,000.00	13,000.00	13,000.00	TOTAL PERSONNEL SERVICES	14,000.00
0.00	276.81	300.00	0.00	Dues & Memberships	200.00
1,538.01	2,000.00	2,000.00	7,280.00	Auditor	2,500.00
0.00	0.00	0.00	0.00	Insurance	0.00
0.00	0.00	0.00	208.34	Advertising/Legal Notices	300.00
1,538.01	2,276.81	2,300.00	7,488.34	TOTAL MATERIALS AND SERVICES	3,000.00
0.00	0.00	25,000.00	25,000.00	Wastewater Capital Outlay	0.00
46,000.00	0.00	0.00	0.00	Hwy 101 Capital Outlay 200-100	0.00
0.00	10,000.00	0.00	0.00	Streets Capital Outlay 150-121	0.00
0.00	8,000.00	0.00	0.00	Parks Capital Outlay 150-125	0.00
0.00	0.00	0.00	0.00	Capital Outlay Infrastructure	150,000.00
46,000.00	18,000.00	25,000.00	25,000.00	TOTAL CAPITAL OUTLAY	150,000.00
0.00	100,000.00	100,000.00	100,000.00	South Tank Debt Service 155-1268	100,000.00
95,000.00	95,000.00	95,000.00	95,000.00	Wastewater Debt Service 155-1276	95,000.00
95,000.00	195,000.00	195,000.00	195,000.00	TOTAL DEBT SERVICE	195,000.00
142,538.01	228,276.81	235,300.00	240,488.34	TOTAL EXPENSES	362,000.00
204,015.30	297,767.48	347,456.00	402,792.15	RESERVED - FUTURE YEARS	404,792.15
				TOTAL REQUIREMENTS	766,792.15

City of Yachats



FY2020-21 Proposed Budget

City of Yachats Annual Budget

Fiscal Year July 1, 2020 – June 30, 2021

CITY COUNCIL

W. John Moore, *Mayor*

Max Glenn, *Council President*

James Tooke, *Council Member*

Leslie Vaaler, *Council Member*

Mary Ellen O'Shaughnessey, *Council Member*

BUDGET COMMITTEE – CITIZEN MEMBERS

Lance Bloch

Don Groth

Dawn Keller

John Purcell

Brad Webb

CITY STAFF

Shannon Beaucaire, *City Manager*

Kimmie Jackson, *Deputy Recorder*

David Buckwald, *Wastewater Lead*

Rick McClung, *Water Lead*

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Agenda

CITY OF YACHATS
BUDGET COMMITTEE MEETING
CIVIC MEETING ROOM, YACHATS COMMONS
MAY 21 & 28, 2020

A public meeting of the City of Yachats to discuss the budget for the fiscal year July 1, 2020 to June 30, 2021 will be held virtually via zoom. Due to the COVID-19 pandemic, Governor Brown has issued Executive Order 20-16 directing local governments to take necessary precautions to facilitate public participation in decision-making helping ensure the continued operations of local governments and the related delivery of essential services.

Any person may attend the meeting and hear the discussion and deliberations of the Budget Committee. Please visit the City of Yachats website at <http://yachatsoregon.org> to view ways to submit public comment and access the budget meeting. Notice of these meetings and agenda items can also be viewed on the City's website.

The meeting will take place on May 21 & 28, 2020 at 9:00 a.m. The purpose of the first meeting is to receive the Budget Message and to receive comment from the public on the budgets.

A copy of the budget documents may be inspected or obtained electronically on the City's website, or by appointment at City Hall, 441 Hwy 101 N., between the hours of 9:00 am and 4:00 pm, on or after May 13, 2020. If you need accommodation, please contact the City Hall at 541-547-3565 before the meeting. The City of Yachats is an equal opportunity employer and service provider.

May 21, 2020 9:00 AM – 12:00 PM

- I. Call to Order
- II. Election of City Budget Chair
- III. Approval of 2019-20 City Budget Committee Minutes
- IV. Public Comment
- V. Public Hearing – Possible Uses for State Revenue Sharing
- VI. City Budget for FY20-21 Fiscal Year
 - a. Debt Service
 - b. Public Works Operating & Capital Funds
- VII. Adjournment

May 28, 2020 9:00 AM – 12:00 PM

- I. Call to Order
- II. Public Comment
- III. City Budget for FY20-21 Fiscal Year
 - a. Continuation of any unfinalized discussion from May 21 Meeting
 - b. Special Funds
 - c. General Operating & Capital Funds
- IV. Adjournment

Note: This Meeting may be adjourned to a later date and time if additional time is required.

Posted May 11, 2020

Reader's Guide: How to Make the Most of the Budget Document

This budget document serves to:

- Present the public with a clear picture of the services the city provides.
- Provide city management with a financial and operating plan.
- Communicate the vision of the City Council for the City of Yachats.
- Present financial and organizational operations for each of the city's departments.
- Provide a variety of information about the city through:
 - The Budget Message,
 - Council Vision and Goals, and
 - Oregon budget process, including an explanation of funds.

Revenues & Expenditures

This section includes current revenue by source and current expenses by major category. This section also includes an overview of the main sources of revenue for the City, including a review of Oregon's property tax system; as well as an overview of the major categories of expenses; personal services, materials and services, and capital outlay.

Debt Service & Capital Improvement Plan (CIP)

This section includes information on our General Obligation Bond, Water Revenue Bond and Loans.

The CIP establishes, prioritizes, and ensures funding for projects to improve existing, and develop new, infrastructure and facilities. While the CIP serves as a long-range plan, it is reviewed and revised annually.

City of Yachats Budget Message

May 21, 2020

Mayor W. John Moore, Members of the Yachats City Council
Members of the Yachats Budget Committee

Thank you for your time and commitment to participate in the City of Yachats (City) annual Budget review. We are pleased to present the proposed City annual budget for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Oregon Budget Law, Chapter 294 of the Oregon Revised Statutes, provides multiple levels of review of municipal proposed budgets by the Budget Committee and the City Council. At any step in this process, the Budget Committee and City Council can alter the proposed budget if they believe it is in the best interests of the City of Yachats.

This year's proposed budget is a compilation of many reviews and changes. The major influences for these changes were the financial system conversion and – of course - the COVID-19 pandemic. You will note that some of our budget sheets look different from previous years. Through the upgrade to the financial system, we have been working on establishing beginning balances in each specific department/fund, whereas previously some funds 'rolled up' into an overarching fund – such as the Capital Improvement Non-Departmental Fund or Debt Services Non-Departmental Fund.

Additionally, we have worked to reduce transfers whenever possible. For example, City Hall/General Fund reflects, and the accounting system directs, the distribution of 61% of every Transient Lodging Tax dollar to the General Fund and 39% to the state law restricted use Visitor Amenity Fund. Therefore, the City Hall Budget does not reflect the FY20 budgeted \$950,000 with a \$370,000 transfer to Visitor Amenities. The system is directing the true percentage distribution to reduce error and the need to 'true up' budget to actuals at the end of the year. Further, rather than depositing Food and Beverage Tax into the Capital Improvement Non-Departmental Fund and then budgeting a transfer to the Wastewater Debt, the Food and Beverage Tax is now being directed fully to the Wastewater Debt Service.

The goal of these improvements is to reduce potential error, eliminate the need to 'true up' these tax accounts at the end of the year, and – ultimately - increase transparency about the actual balances and costs to specific departments and funds.

The COVID-19 pandemic has obviously had a significant impact to this proposed budget. Due to the quarterly collections of the transient lodging and food and beverage tax, the City has not yet been fully impacted by the state and county wide closures that

have impacted our businesses over the last few months. During the last quarter of FY20 and first quarter of FY21, the City will begin to see a second wave impact to revenues as water and wastewater revenues decrease along with the food and beverage and lodging tax collections from the closures and/or limited operations of those industries.

Budget Overview

The proposed budget is conservative, tied to Council Goals, and emphasizes the following objectives:

1. Staying current on debt payments and reducing the City's overall debt obligations to:
 - a. Increase the City's financial sustainability (Goal 3), and
 - b. Increase the City's ability to support our businesses and community's economic recovery throughout the pandemic.

2. Invest in people.

As a local employer we have a major impact on our local economies and our investments in projects have multiplier effects. We can support our people by exploring alternatives to the traditional furloughs, cutbacks, layoffs, and elimination of temporary and contract positions.

Cutting back on employee or contractor wages decreases the amount of funds they would have available to support our local businesses through purchases and adds additional stressors to state and federal programs.

Additionally, support is needed to prevent a decrease in City services, avoid burn-out as individuals are unable to take time off or need to care for their family, and to handle new duties related to the pandemic – such as monitoring regulations to prevent the spread of the disease and protect our economy (Goal 6).

3. Invest in our new “normal”.

Invest in projects and marketing that safely bring back tourism. This too has a multiplier effect of, not only supporting customers for our local businesses, but also strengthening other businesses to complete City projects. These businesses can employ and pay their employees as the City pursues projects to continue to make Yachats an attractive place to live and play. Those employees,

in turn, have income to support other local businesses such as retail stores and restaurants.

4. Invest in projects.

As noted above, the impact of the City's investment in infrastructure and projects has impacts beyond a specific project. Investing in projects that are in whole, or in part, grant funded reduces the burden on City resources and can effectively stabilize our revenue/expenditure stream, while employing individuals and businesses.

Investing in capital and operating projects, while searching for additional potential grant funding for projects, such as infrastructure and building projects, touchless hand dryers and toilets to prevent disease spread, and information technology projects to improve contactless service delivery and increased security provides opportunities for additional employment. Which in turn, encourages additional revenue and support to our local businesses.

We are going to need a multi-prong approach to pull our local economy through these tough times. Our businesses need our support, and we need our businesses for the City to be able to provide essential services. We are going to have to be disciplined enough to withstand the new economic reality, while being agile enough to proactively respond to the rapidly evolving conditions presented by COVID-19. While this direction might be more challenging than cutbacks it might just be the stimulus that our community needs.

Debt Service

Food and beverage taxes are a substantial contributor to repayment of the City's debt obligations. Over the last three fiscal years, the food and beverage tax has averaged approximately \$350,000 – which is approximately 56% of the City's overall annual debt payments. The remaining debt payment revenue comes from property tax associated with the general obligation bond, the urban renewal district, system development charges, and water and wastewater operations.

Due to the decreased ability for restaurants to service customers due to the pandemic, food and beverage tax is estimated at 50% of the averaged revenues (\$175,000) for FY21. The reserves in the Wastewater Debt Service will ensure that the payments are kept current.

Detailed in the Debt Service section, a proposed debt reduction strategy has been proposed for the two loans held by Business Oregon – the South Tank Reservoir Construction Loan and the Wastewater Treatment Plant Loan, designated as IFA.

Considerations across Funds

Throughout the budget, the following were factors across all funds.

- Insurance costs (property, workers comp., etc.) were increased 12%.
- Labor costs were increased 15% to reflect contracted salary schedules, cost of living increases, benefits, and PERS. This also permits changes to specific personnel positions, should economic conditions allow (Goal 6). Specific changes are noted in the appropriate sections. The exception is to Streets operations, which required a decrease in overall personnel costs.
- No transfers to capital reserves from operations.
- Custodial and maintenance costs remain high. COVID-19 will require additional activities, including but not limited to, more frequent cleaning/disinfection with recommended disinfection products, facility modifications for contactless services such as hand dryers, toilets, and hand sanitizing. Increased software costs were included for additional contactless service delivery and cybersecurity protection.
- A policy has been implemented to freeze non-essential expenditures. Any proposals for non-essential spending must be justified and approved. This will remain until economic indicators, such as water consumption and quarterly tax revenue demonstrate improvement.

General Fund Operating and Capital

Where applicable FY20 percentage funding splits between the general fund and visitor amenity were maintained. Utilizing 2017 International Facilities Management Association (IFMA) guidelines of allocating \$3.50/sq. ft. for general maintenance, each City facility has maintenance budgets to deter the fiscal impact of deferred maintenance on our aging buildings.

City Hall

Reserves represent 56% of the total revenue in this fund. Other major contributors are the unrestricted portion of the lodging tax (22%), franchise fees (6%), and State shared taxes (2%). The general fund receives 61% of the lodging tax (unrestricted) and visitor amenity receives 39% (restricted). The three-year revenue average for total (restricted and unrestricted) lodging tax is \$985,982. I have estimated lodging tax revenues at 50% for FY21.

Taxes received from tobacco and state revenue share are expected to decrease, while liquor and marijuana taxes are expected to increase.

Cleaning and building maintenance items are expected to increase due to COVID-19 related activities, especially as the public returns using city buildings. Grants will be researched for items to protect our community such as plexiglass protection and contactless equipment.

Labor also includes an administrative assistant position as noted in Organizational development talks (Goal 6). This position would be filled when economically feasible.

The fund also includes evacuation signage (recently grant funded \$5,000) and other emergency preparedness opportunities such as a storage facility (recently \$2,500 in grant funding) (Goal 4).

Community Support

The proposed budget provides the opportunity to meet various needs of the community by supporting programs of other agencies. The following agencies have submitted Budget Allocation Requests (approximately \$36,250) and are included in the proposed budget (\$50,000 total in the community support line):

➤ Mid-Coast Water Conservation Consortium Development	\$1,500
➤ Yachats Youth & Family Activities Program	\$30,000
➤ Lincoln County Highway 101 roadside no-spray project	\$1,000
➤ ORCWCOG – Meals on Wheels Program	\$1,750
➤ ORCWCOG – Senior Volunteer Program	\$2,000
➤ Oregon Coastal Zone Management Association	\$not stated

Capital outlay projects for City Hall include the approved, grant funded, transition of City Hall to the old bank building (Goal 5). In addition to investments in City projects having a multiplier effect in the local economy, the pandemic has emphasized the critical need for this project. While it was documented that the office workstations are small, cramped, and inefficient and no longer serves the needs of the City or its team members the pandemic has illustrated the health and safety issues with the space.

Experts are recognizing that social distancing – for the protection of team members and the community - will require more office space to safely space team members and the public, less shared spaces, and furniture and surfaces that withstand frequent cleaning

and disinfection. Safe spaces are not limited to workstations but also applies to communal areas like hallways.

Additionally, monies are proposed to update information technology (IT) hardware and software (Goal 6). This includes items such as replacement of the outdated server, increased security items of firewalls and VPN connections to address and protect against the recent increase in cybercrime, and IT solutions to continue to provide services to our citizens in this changed environment. The pandemic has significantly changed not only how and where we work, but also how we provide services, and this adjustment will be with us for the foreseeable future. Contactless service delivery methods will need to be explored so that we can continue to reach and hear from all our community members. This can include solutions like paperless delivery, modules that efficiently promote information on multiple platforms, and even audio/visual equipment to live stream and encourage public participation in remote meetings.

The proposed budget does not include savings for the unfunded PERS liability. However, if revenues exceed budgetary estimates, it is recommended that savings for this critical goal are reevaluated.

Visitor Amenity

This fund merges the Marketing and Non-Departmental Visitor Amenities funds. The proposed changes in this fund primarily address Objective 3 – Invest in our new “normal”.

Proposed budget items in this fund, include:

- \$5,000 community support for Cape Perpetua.
- A proposed personnel service change to add an in-house Marketing Coordinator position to focus on bringing tourism back safely to support our local businesses. This position has precedent. During the FY08 economic downturn a marketing director was hired to encourage tourism in Yachats.
- Matched with the coordinator position, an increase to the marketing budget to support strategic, analytically supported marketing activities. Traditionally, this has also contained approximately \$5,000 in grant funds to encourage off-season tourism ideas.
- The Community Support and Beautification line has been increased to support projects specifically targeted to making Yachats an attractive place to visit. It also provides room for other community support initiatives that meet the State criteria.

Commons

The operating budget remains largely equivalent to the FY20 approved budget. There are currently no capital projects proposed; however, the heating system replacement may continue into FY21. There may be a future need for furnishings that allow for easy disinfection, especially as the building regains public use.

Library

Submitted by the Library Commission, the operating budget remains largely equivalent to the FY20 approved budget.

The Library is currently undergoing an approved Needs Assessment (\$14,857) to better plan for future requirements to serve the Yachats community and visitors. Fifty thousand (\$50,000), has been proposed as a place holder should capital requirements, beyond the needs assessment, arise in FY21.

Little Log Church and Museum (LLCM)

Submitted by the LLCM, the operating budget remains largely equivalent to the FY20 approved budget.

The LLCM remains in need of significant repairs/rebuild. The Friends of the Little Log Church noted in January that they have raised over \$10,000 and will continue fundraising once it is safe to do so. Capital outlay of \$150,000 has been proposed to leverage grant funding for the significant and critical rebuilding of the LLCM.

Parks & Trails

Over the last 3 fiscal years parks and trails has received \$150,000 in restricted lodging tax into their capital reserves (\$40,000 ridge trail signage, \$60,000 public restroom near commons, and \$50,000 for Ocean View Drive completion work). Currently, \$50,000 is proposed for leveraging grants for the planned boardwalk to increase visitor pedestrian safety from Highway 101 to approximately Beach Street. However, if the County funding decreases due to the pandemic, additional funds could be budgeted for other items that meet the State criteria.

Since the standardized operational budget lines don't align precisely with the Trails budget request descriptions, I have itemized them out below. Except for specific City costs, such as insurance, the Trails committee submitted the following budget:

- \$600 Conferences and training registration
- \$3,250 permanent outdoor signs/maps, printing
- \$400 safety first aid equipment and training
- \$2,050 conferences & training accommodation, travel, including local

- \$750 tools acquisition/replacement
- \$3,500 building and land maintenance
- \$500 New Year's Day Peace Hike Buttons
- \$1,500 Food and non-alcoholic refreshments for volunteers

Public Works and Streets Operating and Capital

Public Works labor also includes a Public Works Coordinator/Manager position as was noted in Organizational development talks (Goal 6). This position would be filled when economically feasible.

Streets

The streets capital reserve fund has a \$100,000 grant for the paving and improvements to Driftwood lane behind the old bank building and Commons (Goal 6). This area is heavily utilized during activities/festivals at the Commons and during Clean Sweep. The projected budget is coming in higher than the grant funding (approximately \$158,000). While the pandemic will impact bid prices on projects, in preparation for potential additional costs \$25,000 was budgeted in FY20 to assist with project costs. Additionally, \$200,000 was budgeted in FY18 for visitor parking and \$50,000 for 'multiple paving areas'. In addition to looking for much needed additional visitor parking in the downtown corridor, these funds also be utilized.

In FY19, \$50,000 was budgeted for assistance with the completion of the Ocean View Drive project (Goal 2). Due to potential County budget shortfalls due to the pandemic, these funds may be needed to complete the project. Additionally, the Horizon Hill Stabilization study will continue into FY21.

Due to the sizable number of potential capital projects, including significant grant funding, it is recommended that the focus is on completing these capital projects over operational projects for FY21.

Storm Drains

The storm drain operations fund balance remains strong at this time and it is recommended that the focus in FY21 be on operational projects versus capital projects.

Water

Our current base rate structure covers approximately 62% of the costs to operate and produce water for the City. In FY20 we began a utility rate study and update that will help increase that percentage slightly; however, we will need to monitor monthly consumption and bill payments.

Except for the necessary replacement for our Vac Truck, capital projects will be focused on:

- Grant funded, in whole or in part, projects such as the Water Master, Management, and Conservation Plan (\$20,000 grant) and Source Water Protection Plan (\$30,000 grant), or
- Projects that increase our financial sustainability, such as completion of the rate study (Goal 6).

Water source protection and security are Council's number 1 priority. In this conservative proposed budget, reserves for land acquisition for source water protection are not included. However, if revenues exceed budgetary estimates, it is recommended that savings for this critical goal are reevaluated.

However, in partnership with View of the Future, an application for a Resource Assistance for Rural Environments (RARE) intern focused on water security is being pursued. View of the Future generously offered to support the intern in housing assistance and financial costs of the program. The City is required to provide working space and equipment.

Wastewater

Like Water, close monitoring of operating revenues will be required. While some FY20 capital projects, like the UV building doors and pole building, will continue into FY21, capital projects will mirror the water capital reserve fund: Vac Truck, rate study, wastewater master plan (\$20,000 grant).

Thank you for your time and commitment to this vital process for the City of Yachats. I would like to acknowledge and thank all Commissions, Committees, and Staff involved for their efforts in developing the budget and contributing to the process. In particular, I wish to thank Don Groth, Leslie Vaaler, Helen Anderson, and Kimmie Jackson for the additional work they contributed to this proposed budget. Please forward any questions you may have so that we can address them at the public meeting. We look forward to working with you on the proposed 2020-21 budget with you.

Sincerely,

Shannon Beaucaire
City Manager

About the City of Yachats

Authority

The City of Yachats has all powers granted to municipal corporations by State statutes, including the power to issue debt, levy taxes on real property within its boundaries, and to extend its corporate limits by annexation.

Services

The City provides a full range of services: library, museum, construction and maintenance of streets, parks and trails, utility infrastructure, recreational activities and cultural events, and current and long-range planning. Yachats owns and operates a water system and a water treatment plant. The City also owns and operates the wastewater and stormwater collection facilities.

Fire protection is provided by Yachats Rural Fire Department. Electricity, phone, and trash disposal are provided by private businesses.

Yachats has an Urban Renewal Agency (URA) which undertakes projects in the designated Urban Renewal District. The URA is a distinct municipal corporation and its budget is separate from the City.

Yachats Vision Statement

Our village is a place where natural resources are valued and protected, where diversity is celebrated, and where a vibrant economy and sense of community pride create and recreate a living spirit. Yachats cares not just for its citizens' basic needs but also supports them in their efforts to excel mentally, physically, artistically, and spiritually. It is a community with an enduring sense of itself.

Council Goals

Goal 1

Water Source Protection & Security

Goal 2

Completion of the Ocean View Drive Project

Goal 3

Fiscal Responsibility & Sustainability

Goal 4

Emergency Preparedness – Ingress & Egress

Goal 5

Completion of the City Hall relocation project & utilization of current City Hall space

Goal(s) 6

Completion of Organization/HR Work

Completion of Utility Rate Study

Completion of Driftwood Paving Project

Update IT Hardware & Software for maximum operation efficiency & security

Revenue

Revenue Summary by Source

2017-2018 2nd Preceding Year	2018-2019 1st Preceding Year	2019-2020		Description	Proposed Budget by Officer	2020-2021	
		Adopted Budget	Estimated Actual			Approved Budget by Budget Cttee	Adopted Budget by City Council
272,457.00	436,660.00	828,433.00	829,068.00	Beginning Balance	753,209.19		
26,534.00	99,174.27	0.00	75,046.30	Interest Earned	78,000.00		
40,644.00	40,982.86	45,000.00	40,286.11	Property Tax - Current	45,000.00		
1,213.00	1,079.29	1,000.00	1,155.08	Property Tax - Past Due	1,000.00		
10,933.00	11,078.91	11,000.00	9,836.00	License Business	11,000.00		
39,004.00	31,640.00	30,000.00	32,338.78	License Vacation Rental	30,000.00		
19,858.00	21,594.51	20,000.00	17,037.58	Franchise Cable	20,000.00		
4,179.00	3,851.00	4,000.00	3,633.69	Franchise Telephone	4,000.00		
14,788.00	13,069.62	13,000.00	10,715.97	Franchise Disposal Services	13,000.00		
46,879.00	47,874.34	44,000.00	37,480.59	Franchise Electricity	44,000.00		
3,525.00	1,275.00	200.00	2,500.00	Permits/Filing Fee	1,000.00		
0.00	0.00	0.00	1,759.20	Misc Revenue	1,000.00		
1,040,059.00	1,059,913.28	579,500.00	523,365.00	Tax - Transient Lodging	300,724.68		
23,934.00	16,488.00	3,000.00	7,838.31	Other Local Resources	3,000.00		
0.00	13,000.00	13,000.00	13,000.00	Revenue In - Urban Renewal	14,000.00		
21,647.00	38,206.25	0.00	-	Transfer from Visitor Amenities due to reformatting	-		
928.00	790.70	700.00	711.59	Tax - State Tobacco	600.00		
11,887.00	12,015.75	10,000.00	10,031.68	Tax - State OLCC	11,000.00		
0.00	4,628.31	3,000.00	10,233.53	Tax - Marijuana	11,000.00		
15,403.00	12,481.90	9,000.00	13,635.58	State Revenue Share	5,000.00		
6,889.00	0.00	0.00	1,406.18	Other State Resources	1,000.00		
1,600,761.00	1,865,803.99	1,614,833.00	1,641,079.17	TOTAL REVENUE	1,347,533.87		

Overview of Major Revenue Sources

Beginning and Ending Fund Balance

A fund's beginning balance is equal to the prior year's ending fund balance. The ending fund balance is the difference between total estimated revenue sources and total estimated expenditures. Reserved for future years are total revenue sources less total expenses. Reserved for future years funds can only be spent if authorized by a supplemental budget.

Utility Fees

The City charges utility fees for the water and wastewater systems. The rates collected for each fund can only be used to support that individual fund's operational and capital needs. Annual revenue projections are based on current revenue estimates, taking into consideration any planned rate increases. Utility fees are shown in their respective funds of Water and Wastewater.

Property Taxes

Lincoln County determines assessed values and collects local property taxes, with a three percent (3%) maximum limit to the annual increase in assessed value. If a property's total tax bill exceeds the limits, taxes are reduced by the County in a process called compression. Each local government's tax rate was determined by the state in

1997, when Oregon passed ballot measure 50. At the time of measure 50, the City of Yachats decided not to implement a general levy, establishing the City's permanent property tax rate. Currently, there are no actions the City can take to increase the permanent property tax rate.

Effect of the Yachats Urban Renewal Agency

The Urban Renewal Agency (URA) began operations in 2006. The Urban Renewal District (URD) is administered by the URA and the boundaries are defined in the Yachats Urban Renewal Plan. When the Yachats Urban Renewal Plan was adopted in 2006, the assessed property values were frozen. The taxes collected on increased property values generate incremental tax revenue. The tax increment is then used to implement the Urban Renewal plan.

The goals of the plan are:

Overall Economic Development

- Promote economic development.
- Promote private development.
- Assist public and private development as incentive to further growth and development.

Transportation and Infrastructure

- Assist in providing wastewater facilities to allow continued economic development in Yachats.
- Assist in providing storm drainage and adequate fire flows for existing and new development in Yachats.
- Provide access and circulation improvements within the renewal area.
- Provide additional public parking in the commercial area of Yachats.

Improve Visual appearance

- Make funds available to assist rehabilitation and renovation of property.
- Provide funds for public parks, open space, trails, and public buildings.

Property tax for the URA is a portion of the permanent tax levy for the City and each overlapping district, not an addition to it.

Each taxing jurisdiction has a tax rate that is applied to a parcel's assessed value to determine the amount of property taxes owed by that parcel. The County Assessor lowers these other taxing jurisdiction's tax rates based on the URD's incremental assessed value and the taxing jurisdiction's overall value, and mathematically derives a tax rate to be applied to each parcel for Urban Renewal.

The URD will cease to exist after it has collected all taxes specified in the Plan (\$7.6 Million). The projects defined in the plan and the life of the plan can be amended by the City. The City amended the plan's projects in 2016 to assist in raising the City's contribution to the Highway 101 project.

Infrastructure Development Fees (System Development Charges)

System Development Charges (SDCs) are one-time charges assessed on new development to pay for the costs of expansion of water and wastewater infrastructure demands. These fees are necessary to provide adequate funding for growth-related capital improvements. There are two types of SDC fees: a Reimbursement fee and an Improvement fee.

The Reimbursement fee revenue is the portion of the specific system SDC charged to recoup the community's investment in extra capacity in anticipation of future growth. The Reimbursement fees may be spent only on capital improvements associated with the systems for which the fees are assessed; this includes expenditures relating to repayment of indebtedness.

The Improvement fee is the portion of the system-specific SDC charged to cover an equitable share of the capital improvements required to increase capacity of the system to accommodate new development. Improvement fees may be spent only on capacity-increasing capital improvements, including expenditures relating to repayment of debt for such improvements. An increase in system capacity may be established if a capital improvement increases the level of performance or service provided by existing facilities or provides new facilities. The portion of the improvements funded by improvement fees must be related to the need for increased capacity to provide service for future users. By state law, revenue from SDCs may not be used to repair existing infrastructure, address existing deficiencies, or for the expenses of the operation or maintenance of facilities. In addition, any capital improvement being funded with SDCs must be included in the adopted capital improvement plan and SDC expenditures are limited by type (water SDCs can't be used for sewer projects, sewer SDCs can't be used for water projects, etc.). The SDC fund detail is located under Special Funds.

Franchise Fees

Franchise fees are collected from utilities as compensation for use of the City's rights of way. These fees are based on utility revenue, so they generally increase with population growth. Franchise fee revenue is estimated based on prior year actuals.

Intergovernmental Revenue

This includes fees and taxes that are collected by other government agencies and passed through to the City as well as fees collected from other governments for services the City provides to them. Examples include state shared revenue, liquor, and cigarette tax.

Food and Beverage Tax

The City of Yachats collects a five (5) percent tax on the total amount charged by a seller for all food and non-alcoholic beverages. The taxes collected are utilized to pay the loans for the Wastewater Plant. The Food and Beverage Tax revenue and expenditures are located in Fund 155.

Transient Lodging Tax

In 2003 the Oregon Legislature passed House Bill (HB) 2267 to establish a state lodging tax. Transient Lodging Tax (TLT) accounts for taxes received from short-term lodging establishments like hotels, motels, or vacation rentals. Subsequent house bills expanded the definition of "transient lodging" and the list of who must pay the tax. Beginning July 1, 2016, the State of Oregon's tax rate under the law is 1.8% of the total price charged for lodging. The State's rate will drop to 1.5% on July 1, 2020. Local governments, like Yachats, that imposed a TLT before January 1, 2001 may maintain whatever reimbursement rate they allowed before January 1, 2001 but cannot decrease it. Section 3.08.150 of the Yachats Municipal Code states that a minimum of thirty (30) percent of the occupancy tax received by the City shall be allocated to visitor amenities each year and a maximum of 50% of that amount shall be allocated to a visitor information center.

Although state law does not restrict the tax rate a local government may impose, it does restrict how the tax dollars from newly imposed or newly increased taxes can be used. Increases after July 1, 2003 (grandfathered rate), must be allocated with a minimum of 70 percent of the TLT revenue used for tourism promotion, tourism-related facilities, or to finance or refinance debt for tourism-related facilities. The remaining 30 percent can be allocated for city services.

State law defines tourism-related facilities as conference centers, convention centers, visitor information centers or other improved real property that has a useful life of ten (10) or more years and has a substantial purpose of supporting tourism or accommodating tourist activities. The law provides definitions for conference centers and convention centers. Unfortunately, the law does not provide any additional guidance on what constitutes “other improved real property that has a useful life of ten (10) or more years and has a substantial purpose of supporting tourism or accommodating tourist activities.”

The local Yachats TLT rate is nine percent (9%). Thirty-nine percent (39%) is used for tourism promotion and the remaining sixty-one percent (61%) is allocated for city services.

Expenditures

Debt Service

The City currently has five (5) outstanding debts summarized as follows:

Outstanding Debt

	Original Amount	Outstanding June 30, 2020	Payments Due FY2020-21
Water Revenue Bond (Interest 3.07%)	\$512,000.00	\$427,415.82	\$42,850.38
Water GO Bond (Interest 3.0%)	\$533,000.00	\$439,091.33	\$43,825.00
South Tank Business Oregon Loan (Interest 1.0%)	\$1,030,000.00	\$1,005,498.08	\$39,910.56
DEQ Wastewater Plant Loan (Interest 2.9%)	\$6,671,721.00	\$3,545,001.00	\$467,216.00
DEQ Wastewater Plant Loan (Interest 2-5%)	\$528,756.00	\$365,562.00	\$36,911.88
Total Debt Activities		\$5,782,568.23	\$630,713.82

Water Revenue Bond

The Water Revenue Bond is a special obligation of the City authorized by the City's Resolution No. 2017-03-01 adopted March 8, 2017. This Bond is held at Washington Federal Bank. The Revenue Bond requires that the Net Water Revenues be 1.2 times of the total debt service and that a \$42,000 reserve be held in a Washington Federal Account. The interest rate on this debt is 3.07% with a payoff date of 3/17/2032.

Water Revenue Bond Budget

2017-2018 2nd Preceding Year	2018-2019 1st Preceding Year	2019-2020		Description	Proposed Budget by Officer	2020-2021	
		Adopted Budget	Estimated Actual			Approved Budget by Budget Cttee	Adopted Budget by City Council
-	149.62	0.00	299.24	Beginning Balance	448.86		
0.00	0.00	0.00	0.00	Interest Earned	0.00		
43,000.00	43,000.00	43,000.00	43,000.00	Water System Transfer	43,000.00		
43,000.00	43,149.62	43,000.00	43,299.24	TOTAL REVENUE	43,448.86		
15,510.16	14,664.38	13,792.42	13,792.42	Interest Expense	12,893.49		
27,340.22	28,186.00	29,057.96	29,057.96	Principal Payments	29,956.89		
42,850.38	42,850.38	42,850.38	42,850.38	DEBT SERVICES	42,850.38		
42,850.38	42,850.38	42,850.38	42,850.38	TOTAL EXPENSES	42,850.38		
149.62	299.24	149.62	448.86	ENDING FUND BALANCE	-		
				RESERVED FOR FUTURE YEARS	598.48		
				TOTAL REQUIREMENTS	43,448.86		

Water General Obligation (GO) Bond

The Water General Obligation (GO) Bond is a general obligation of the City, and the full faith and credit of the City are pledged to repay this debt. The interest rate on this debt

is 3.0% with a payoff date of 12/15/2031. This Bond is held at Washington Federal Bank.

Water General Obligation Bond Budget

2017-2018 2nd Preceding Year	2018-2019 1st Preceding Year	2019-2020		Description	Proposed Budget by Officer	2020-2021	
		Adopted Budget	Estimated Actual			Approved Budget by Budget Cttee	Adopted Budget by City Council
3,083.27	1,656.27	0.00	0.00	Beginning Balance	0.00		
42,061.00	41,845.02	44,000.00	43,000.00	Tax - Property Current	40,000.00		
950.00	1,110.08	1,000.00	1,755.00	Tax - Property Past Due	1,000.00		
-	-	-	-	Water System Transfer	3,000.00		
46,094.27	44,611.37	45,000.00	44,755.00	TOTAL REVENUE	44,000.00		
15,438.00	14,611.37	13,755.00	13,755.00	Interest Expense - Go Water	12,825.00		
29,000.00	30,000.00	31,000.00	31,000.00	Principle Payments - Go Water	31,000.00		
44,438.00	44,611.37	44,755.00	44,755.00	DEBT SERVICES	43,825.00		
44,438.00	44,611.37	44,755.00	44,755.00	TOTAL EXPENSES	43,825.00		
1,656.27	0.00	245.00	0.00	ENDING FUND BALANCE	-		
				RESERVED FOR FUTURE YEARS	175.00		
				TOTAL REQUIREMENTS	44,000.00		

South Tank Reservoir Construction Loan

The South Tank Reservoir Construction Loan is a loan made by the State of Oregon, acting through the Oregon Infrastructure Authority. This loan was originally authorized in 2016; however, the first payment is due December 2019 following completion of the South Tank Reservoir. The interest rate on this debt is 1.0% with a payoff date of 12/1/2048.

The amortization of this loan provided annual payments of \$39,910.56. When the City increased the loan amount in 2018, the lending agency required that the City enter into an Intergovernmental agreement (IGA) with the City's Urban Renewal Agency (URA) pledging a single annual \$100,000 payment from the URA to the City for 14 years. The IGA required that the first URA payment to the City occur in 2018-2019; however, the first payment was not due until the 2019-2020 fiscal year.

The same lending agency also holds the second smaller wastewater treatment plant loan. That loan has an interest rate of 5%. Last fall I explored the possibility of utilizing the \$60,000 difference between the Agency payment and the \$39,000 payment to the South Tank Loan to pay down the principal of this higher interest rate loan. I was told that if the City allowed the funds to be utilized that way, the proposed use would not conflict with the loan contract.

Having the opportunity to reduce debt on a higher interest loan during these uncertain times places the City in a stronger financial position. I am proposing utilizing the \$100,000 paid by the URA to the City in 2018-19 to begin to prepay the principal

balance on the second Wastewater Treatment Plant loan. The details of that loan are noted in the next section.

South Tank Reservoir Construction Loan Budget

2017-2018 2nd Preceding Year	2018-2019 1st Preceding Year	2019-2020		Description	Proposed Budget by Officer	2020-2021	
		Adopted Budget	Estimated Actual			Approved Budget by Budget Cttee	Adopted Budget by City Council
0.00	0.00	100,000.00	100,000.00	Beginning Balance	160,089.44		
0.00	100,000.00	100,000.00	100,000.00	Urban Renewal - Revenue In	100,000.00		
0.00	100,000.00	200,000.00	200,000.00	TOTAL REVENUE	260,089.44		
0.00	0.00	15,409.00	15,408.64	Interest Expense - South Tank	10,054.98		
0.00	0.00	24,502.00	24,501.92	Principal Payment - South Tank	29,855.58		
0.00	0.00	39,911.00	39,910.56	TOTAL DEBT SERVICES	39,910.56		
0.00	0.00	0.00	0.00	TOTAL TRANSFERS	100,000.00		
0.00	0.00	39,911.00	39,910.56	TOTAL EXPENSES	139,910.56		
0.00	100,000.00	160,089.00	160,089.44	ENDING FUND BALANCE	-		
				RESERVED FOR FUTURE YEARS	120,178.88		
				TOTAL REQUIREMENTS	260,089.44		

Wastewater Treatment Plant Loans

The First Wastewater Plant Loan is a loan made by the State of Oregon, acting through the Department of Environmental Quality (DEQ). This loan was originally authorized in 2005; however, payments commenced in 2009 following completion of the Wastewater Plant. The interest rate on this debt is 2.9% with a payoff date of 4/1/2029. This loan requires a reserve requirement that equals 100% times one-half of the average annual debt service. As of 3/14/2019, that reserve requirement is \$225,687. This reserve is to be held in a segregated Loan Reserve Account that shall be held in trust for the benefit of DEQ.

The Second Wastewater Plant Loan is a loan made by the State of Oregon, acting through the Economic and Community Development Department. This loan was originally authorized in 2009. The interest rate on this debt varies from 2-5% with a payoff date of 12/1/2033. This loan requires the City to charge Wastewater rates adequate to generate Net Revenues each fiscal year of at least 110% of the annual debt service. This is the loan I am proposing to begin repayment on, which is reflected in the principal payment noted in the chart below. The balance on the IFA loan is \$365,562.

Wastewater Treatment Plant Loan Budget

2017-2018 2nd Preceding Year	2018-2019 1st Preceding Year	2019-2020		Description	Proposed Budget by Officer	2020-2021	
		Adopted Budget	Estimated Actual			Approved Budget by Budget Cttee	Adopted Budget by City Council
533,872.95	594,242.95	814,283.00	646,892.07	Beginning Balance	686,856.09		
374,949.00	365,000.00	370,000.00	350,000.00	Tax - Food & Beverage	175,000.00		
60,000.00	60,000.00	60,000.00	60,000.00	Transfer in - Wastewater Ops	60,000.00		
40,000.00	40,000.00	40,000.00	40,000.00	Transfer In - SDC	40,000.00		
95,000.00	95,000.00	95,000.00	95,000.00	Urban Renewal - Revenue In	95,000.00		
0.00	0.00	0.00	0.00	Transfer In - South Tank Debt Service	100,000.00		
1,103,821.95	1,154,242.95	1,379,283.00	1,191,892.07	TOTAL REVENUE	1,156,856.09		
19,518.00	18,805.88	18,986.00	18,043.98	Interest Expense - IFA	18,089.88		
129,254.00	119,875.00	110,221.00	110,221.00	Interest Expense - DEQ	100,286.00		
21,887.00	20,258.00	18,581.00	18,581.00	Loan Fee - DEQ	16,856.00		
17,814.00	17,927.00	17,926.00	18,051.00	Principal Payments - IFA	118,822.00		
321,106.00	330,485.00	340,139.00	340,139.00	Principal Payments - DEQ	350,074.00		
509,579.00	507,350.88	505,853.00	505,035.98	DEBT SERVICES	604,127.88		
509,579.00	507,350.88	505,853.00	505,035.98	TOTAL EXPENSES	604,127.88		
594,242.95	646,892.07	873,430.00	686,856.09	ENDING FUND BALANCE	-		
				RESERVED FOR FUTURE YEARS	552,728.21		
				TOTAL REQUIREMENTS	1,156,856.09		

General Fund

The General Fund accounts for the financial resources of the City which are not accounted for in any other fund. Principal sources of revenue are property taxes, licenses and permits, franchise fees, transient lodging tax, and intergovernmental revenues. Primary expenditures are for City administration, financial services, planning, parks and commons, little log church and museum, and the library.

General Fund – City Hall Administration

Administration provides support for all City functions. Administration includes the City Council, City Manager, City Attorney, Information Technology, Custodian of Records, Elections, Human Resources, Finance, Facilities, and Municipal Court.

The five-member City Council is composed of an elected Mayor and four elected Councilors. The Council members serve four-year terms and the Mayor serves two years. The City Council is the legislative branch of our local government. Policies are set through the adoption of ordinances and resolutions. The City Council meets in regular monthly meetings, in addition to work sessions to study upcoming issues. The City Council also serves as the City's Urban Renewal District Board.

The City Manager's office provides coordination and management for the City and is responsible for establishing general administrative policies that govern the operations of the City. The City Manager, along with team members, also supports and assists the Mayor and City Councilors in their roles as policy makers by providing accurate and timely information and appropriate policy alternatives.

The City Manager's office serves as the City's Election Official and the custodian responsible for the management of public records according to Oregon's open government laws. The office provides human resource management functions such as training and development, union contract management, benefit management (health, fringe, etc.), and salary classifications. Facilities maintenance is responsible for the safety, maintenance, repair, and reservations of city facilities. A mowing contract is used for maintenance of all rights-of-way and city parks.

Since 2010, the City has contracted with the Local Government Law Group (LGLG) for City legal services. LGLG provides a broad range of professional legal services and a depth of legal expertise as each legal matter is assigned to an attorney with the specific subject matter expertise. Legal services range from researching legal questions and providing advice to reviewing various legal documents. Major areas of law include labor and employment law, tort liability, constitutional law, elections law, environmental and

land use law, public contracting, public meetings, public records, and public administration.

The City contracts with Oregon Cascades West Council of Governments (OCWCOG) to provide network and computer consulting services, technical support, troubleshooting, maintenance, and related information technology services. OCWCOG also provides back-up services for City servers, consults on software and hardware improvements, and cost-effective solutions.

The City also contracts with OCWCOG to provide additional financial services such as payroll, accounts receivable and accounts payable. The City Manager and OCWCOG coordinate for the development of the annual budget, annual audit, and debt management.

Municipal Court is responsible for processing non-felony offenses within the City. The City contracts out for Municipal Judge services on an as needed basis. The goal of the Municipal Court is to promote compliance with laws and regulations.

City Hall Operating Budget

2017-2018 2nd Preceding Year	2018-2019 1st Preceding Year	2019-2020		Description	Proposed Budget by Officer	2020-2021	
		Adopted Budget	Estimated Actual			Approved Budget by Budget Cttee	Adopted Budget by City Council
272,457.00	436,660.00	828,433.00	829,068.00	Beginning Balance	753,209.19		
26,534.00	99,174.27	0.00	75,046.30	Interest Earned	78,000.00		
40,644.00	40,982.86	45,000.00	40,286.11	Property Tax - Current	45,000.00		
1,213.00	1,079.29	1,000.00	1,155.08	Property Tax - Past Due	1,000.00		
10,933.00	11,078.91	11,000.00	9,836.00	License Business	11,000.00		
39,004.00	31,640.00	30,000.00	32,338.78	License Vacation Rental	30,000.00		
19,858.00	21,594.51	20,000.00	17,037.58	Franchise Cable	20,000.00		
4,179.00	3,851.00	4,000.00	3,633.69	Franchise Telephone	4,000.00		
14,788.00	13,069.62	13,000.00	10,715.97	Franchise Disposal Services	13,000.00		
46,879.00	47,874.34	44,000.00	37,480.59	Franchise Electricity	44,000.00		
3,525.00	1,275.00	200.00	2,500.00	Permits/Filing Fee	1,000.00		
0.00	0.00	0.00	1,759.20	Misc Revenue	1,000.00		
1,040,059.00	1,059,913.28	579,500.00	523,365.00	Tax - Transient Lodging	300,724.68		
23,934.00	16,488.00	3,000.00	7,838.31	Other Local Resources	3,000.00		
0.00	13,000.00	13,000.00	13,000.00	Revenue In - Urban Renewal	14,000.00		
21,647.00	38,206.25	0.00	-	Transfer from Visitor Amenities due to reformatting	-		
928.00	790.70	700.00	711.59	Tax - State Tobacco	600.00		
11,887.00	12,015.75	10,000.00	10,031.68	Tax - State OLCC	11,000.00		
0.00	4,628.31	3,000.00	10,233.53	Tax - Marijuana	11,000.00		
15,403.00	12,481.90	9,000.00	13,635.58	State Revenue Share	5,000.00		
6,889.00	0.00	0.00	1,406.18	Other State Resources	1,000.00		
1,600,761.00	1,865,803.99	1,614,833.00	1,641,079.17	TOTAL REVENUE	1,347,533.87		
103,143.00	109,976.47	126,700.00	100,000.00	Allocated Labor	132,250.00		
103,143.00	109,976.47	126,700.00	100,000.00	TOTAL PERSONNEL	132,250.00		
3,846.00	1,692.14	7,000.00	1,141.66	Emergency Prep & Public Safety	6,000.00		
5,457.00	5,361.51	9,000.00	7,236.65	Dues & Memberships	9,000.00		
325.00	1,455.24	2,000.00	14,561.50	Board/Comm/Meeting Education, Travel, & Expense	9,000.00		
8,549.00	6,792.43	11,500.00	15,669.84	Insurance	17,550.22		
13,626.00	10,771.99	11,500.00	8,375.21	Office Materials & Supplies	11,500.00		
0.00	0.00	0.00	6,257.83	Computer Equipment and Maintenance	6,300.00		
2,997.00	2,891.86	3,000.00	3,764.33	Telephones/Cell Phones/DSL	4,500.00		
5,487.00	4,135.82	3,500.00	3,012.65	Utilities	3,600.00		
60.00	123.53	200.00	63.48	Postage	200.00		
900.00	1,876.83	7,000.00	8,324.86	Education and Training	8,000.00		
136,117.00	101,503.88	168,500.00	193,579.27	Contract Expense (all Professional, IGA & Personal Svcs)	190,000.00		
4,000.00	4,000.00	4,000.00	3,600.00	Auditor	4,500.00		
0.00	0.00	0.00	9,740.02	Legal Expense	15,000.00		
0.00	0.00	0.00	2,043.41	Bank Charges/Credit Card Fees	2,200.00		
4,080.00	7,573.03	10,000.00	1,401.02	Travel	1,500.00		
0.00	0.00	0.00	17,747.33	Software	10,000.00		
1,916.00	2,036.78	2,000.00	1,707.34	Equipment Lease and Rental	2,000.00		
8,759.00	5,255.80	7,000.00	5,762.90	Yard Debris Dumpster	6,000.00		
8,634.00	6,122.89	21,027.00	16,603.99	Building and Land Maintenance	18,000.00		
1,815.00	1,859.54	3,000.00	6,636.91	Custodial Support/Supplies	9,000.00		
16,603.00	0.00	0.00	-	Street Lighting	0.00		
4,128.00	1,125.88	1,000.00	4,424.04	Advertising/Legal Notice	8,000.00		
39,400.00	38,250.00	50,000.00	150,000.00	Community Support (Cape Perpetua, City Beautification)	50,000.00		
0.00	0.00	0.00	864.00	Equipment & Furniture	1,000.00		
17,800.00	17,800.00	17,800.00	17,800.00	Rent	17,800.00		
2,717.00	917.49	500.00	0.00	Equipment Repair Maint(and office expense other)	0.00		
1,591.00	2,275.19	5,000.00	1,207.75	Material and Services	1,500.00		
0.00	5,419.69	16,000.00		Operating Contingency	16,000.00		
288,807.00	229,241.52	360,527.00	501,525.98	TOTAL MATERIALS AND SERVICES	428,150.22		
46,500.00	35,000.00	2,000.00	2,000.00	Transfer Out - Streets Ops	0.00		
106,000.00	0.00	0.00	0.00	Transfer Out - Street Projects	0.00		
24,750.00	63,080.00	88,134.00	88,134.00	Transfer Out - Library Op/Proj	28,047.39		
38,800.00	3,225.00	5,279.00	5,279.00	Transfer Out - LLCM Op/Proj	2,552.03		
76,800.00	93,000.00	120,380.00	120,380.00	Transfer Out - Commons Op/Proj	66,608.03		
403,901.00	415,088.00	0.00	0.00	Transfer Out - Visitor Amenity	59,853.25		
31,000.00	40,000.00	20,000.00	20,000.00	Transfer Out - City Hall Proj	0.00		
16,600.00	9,125.00	5,888.00	5,888.00	Transfer Out - Parks & Trails Op/Proj	716.95		
27,800.00	39,000.00	44,663.00	44,663.00	Transfer Out - Storm Drains Ops	0.00		
772,151.00	697,518.00	286,344.00	286,344.00	TOTAL TRANSFERS	157,777.65		
1,164,101.00	1,036,735.99	773,571.00	887,869.98	TOTAL EXPENSES	718,177.87		
436,660.00	829,068.00	841,262.00	753,209.19	ENDING FUND BALANCE	-		
				RESERVED FOR FUTURE YEARS	629,356.00		
				TOTAL REQUIREMENTS	1,347,533.87		

Visitor Amenities

The Visitor Amenities Fund receives the thirty-nine percent (39%) of the lodging tax received by the City and funds tourism related activities.

Visitor Amenities Operating Budget

2017-2018 2nd Preceding Year	2018-2019 1st Preceding Year	2019-2020		Description	Proposed Budget by Officer	2020-2021	
		Adopted Budget	Estimated Actual			Approved Budget by Budget Cttee	Adopted Budget by City Council
195,095.00	#REF!	52,576.00	98,664.00	Beginning Balance	175,472.84		
403,901.00	415,088.00	370,500.00	334,610.42	Tax - Transient Lodging	192,266.60		
0.00	0.00	0.00	0.00	Transfer In - General Fund	59,853.25		
598,996.00	#REF!	423,076.00	433,274.42	TOTAL REVENUE	427,592.69		
0.00	6,515.61	1,500.00	0.00	Allocated Labor	50,000.00		
0.00	6,515.61	1,500.00	0.00	TOTAL PERSONNEL	50,000.00		
64,765.00	64,765.00	65,000.00	65,000.00	Visitor Center Operations	65,000.00		
21,143.00	12,156.59	25,250.00	15,095.00	Marketing	30,000.00		
2,000.00	2,000.00	2,000.00	2,000.00	Fireworks	2,500.00		
0.00	6,949.23	17,850.00	12,000.00	Community Support/Beautification	25,000.00		
10,445.00	7,407.32	5,000.00	3,273.58	Material and Services	3,500.00		
98,353.00	93,278.14	115,100.00	97,368.58	TOTAL MATERIALS AND SERVICES	126,000.00		
3,950.00	8,820.00	11,807.00	11,807.00	Transfer Out - Library Op/Proj	12,020.31		
7,800.00	9,675.00	15,836.00	15,836.00	Transfer Out - LLCM Op/Proj	7,656.09		
0.00	0.00	17,663.00	17,663.00	Transfer Out - Parks & Trails Op/Proj	2,150.87		
23,800.00	30,000.00	40,127.00	40,127.00	Transfer Out - Commons Op/Proj	22,202.68		
60,000.00	87,375.00	50,000.00	50,000.00	Transfer Out - Parks & Trails	0.00		
264,000.00	162,000.00	25,000.00	25,000.00	Transfer Out - Capital Project	0.00		
21,647.00	38,206.25	0.00	0.00	Transfer Out - City Hall	0.00		
381,197.00	336,076.25	160,433.00	160,433.00	TOTAL TRANSFERS	44,029.95		
479,550.00	435,870.00	277,033.00	257,801.58	TOTAL EXPENSES	220,029.95		
119,446.00	98,664.00	146,043.00	175,472.84	ENDING FUND BALANCE	-		
				RESERVED FOR FUTURE YEARS	207,562.74		
				TOTAL REQUIREMENTS	427,592.69		

General Fund - Planning

The Planning Commission and City Planner/Code Enforcement Officer play an integral role in shaping the long-term character of the City through development and implementation of the Yachats Comprehensive Plan and other long-range planning documents. Planning for the City of Yachats is at a crucial turning point. There has been a rise in housing starts as well as an increased awareness of the need for more affordable housing for our local workforce. With this increased population comes an increase in the need to plan for the future of Yachats' built environment. Maintaining the "Coastal Village" atmosphere will take revisions to many of the current documents that dictate how the city grows and how that growth is managed.

GOALS

With the help of the City Planner, a priority timeline should be developed, and a step-by-step plan created with the goal of having the Comprehensive Plan and the City Council goals integrated and supported with enforceable Municipal Code.

COSTS

This work will be done by people without formal training in city planning. Each step of this process can take months. Basic training for the current planning commissioners and subsequent training for any new commissioners is needed.

City planning has evolved over the past decades, especially since the introduction of environmental, health and sustainability designs and concepts. Given the residents strong leanings toward environmental stewardship, the City of Yachats might integrate some of these concepts into how it grows. Making use of available conventions and meetings of city planners and organizations that are at the forefront of these positive planning developments might be one way. Suggestions include:

- Utilize the Oregon Cascades West Council of Governments Community Economic Development programs.
- Have commissioners attend planning meetings held in other coastal communities.
- Cover some costs of attendance at Oregon based conferences and events.
- Host webinars for the planning commission at City Hall.
- Negotiate with related organizations to hold meetings in Yachats, such as:
 - Oregon Chapter of the American Planners Association;
 - Living Future Institute;
 - Urban Land Institute Northwest; and
 - US Green Building Council, Oregon.

General Fund - Library

The Yachats Public Library is an all-volunteer lending library funded principally by the City of Yachats. It provides residents and visitors to the Yachats area with an open, public facility that provides resources for accessing and sharing both entertainment and information.

The Yachats Library Commission oversees the management and operation of the Library and facilitates communications among the various entities involved in library related activities. Among these entities, the Commission works on a regular basis with:

- The Head Librarian and Children's Librarian who volunteer their time to provide ongoing, hands-on management of library operations.
- The library's volunteers who (a) provide staff for the library, (b) serve those who visit the library, (c) stock and maintain library shelves and displays, (d) prepare books for fundraising sales, and (e) perform any number of other vital, behind-the-scenes activities.
- The Friends of the Yachats Library, an independent, non-profit organization that supports and promotes library service to the Yachats area, including raising money to help fund library operations, finance improvements, maintain facilities, and provide resources for other vital library-related expenses.
- City of Yachats administrative staff who provide advice and support to help ensure that library activities and library infrastructure are functionally and technically sound.
- The Yachats City Council who need periodic and timely updates as to the library's status, activities, and goals.
- The citizens and visitors to the Yachats area who are the primary beneficiaries of this important local institution.

In addition, the Library Commission periodically reviews library policy, develops strategic short-term and long-range plans, and acts as a conduit for library-related discussion and concerns.

Library Operating Costs

2017-2018 2nd Preceding Year	2018-2019 1st Preceding Year	2019-2020		Description	Proposed Budget by Officer	2020-2021	
		Adopted Budget	Estimated Actual			Approved Budget by Budget Cttee	Adopted Budget by City Council
1,047.74	4,056.74	0.00	0.00	Beginning Balance	9,182.60		
2,121.00	2,100.00	2,000.00	1,600.00	Gifts/Donations	1,500.00		
1,000.00	1,000.00	1,000.00	1,000.00	Other State Sources	1,000.00		
24,750.00	20,580.00	27,549.00	27,549.00	Transfer In - General Fund	28,047.39		
3,950.00	8,820.00	11,807.00	11,807.00	Transfer In - Visitor Amenities	12,020.31		
32,868.74	36,556.74	42,356.00	41,956.00	TOTAL REVENUE	51,750.30		
488.00	2,271.13	2,000.00	2,000.00	Allocated Labor	2,300.00		
488.00	2,271.13	2,000.00	2,000.00	TOTAL PERSONNEL	2,300.00		
981.00	1,063.00	1,500.00	2,405.62	Insurance	2,694.29		
1,531.00	1,609.53	1,500.00	600.00	Telephones/Cell Phones/DSL	1,500.00		
1,795.00	1,741.60	1,400.00	1,151.78	Utilities	1,700.00		
0.00	0.00	0.00	8,000.00	Contract Expense (all Professi	8,000.00		
0.00	0.00	0.00	200.00	Legal	200.00		
0.00	862.51	3,500.00	0.00	Software	3,500.00		
1,719.00	447.60	5,000.00	0.00	Equipment Repair	5,000.00		
5,629.00	11,132.64	7,056.00	2,000.00	Building and Land Maintenance	7,056.00		
0.00	0.00	0.00	176.00	Custodial Support/Supplies	500.00		
1,433.00	1,232.70	1,500.00	1,400.00	Operating Materials & Supplies	1,500.00		
10,749.00	12,298.35	12,000.00	10,500.00	Books and Periodicals/Children's Books/Programs	13,500.00		
0.00	0.00	0.00	640.00	Mowing/Trimming/Removal	1,000.00		
887.00	297.68	3,300.00	100.00	Material and Services	3,300.00		
24,724.00	30,685.61	36,756.00	27,173.40	TOTAL MATERIALS AND SERVICES	49,450.29		
3,600.00	3,600.00	3,600.00	3,600.00	Interfund Transfer - Capital Reserve	0.00		
3,600.00	3,600.00	3,600.00	3,600.00	TOTAL TRANSFERS	0.00		
28,812.00	36,556.74	42,356.00	32,773.40	TOTAL EXPENSES	51,750.29		
4,056.74	0.00	0.00	9,182.60	ENDING FUND BALANCE	-		
				RESERVED FOR FUTURE YEARS	0.00		
				TOTAL REQUIREMENTS	51,750.30		

General Fund - Parks and Commons

The Parks & Commons Commission formulates rules, regulations, and standards for the operation of the City's parks, Commons building, and grounds in a manner that assures the security of City assets and encourages use by renters, residents, and visitors alike; establishes rental rates for Commons use; plans for the regulation, development, and improvement of the City's parks; works with the Facilities Manager to create an annual Facilities Maintenance Budget, cooperates with volunteer organizations and City groups in the advancement of the Commons; and recommends items for the annual budget to the Budget Officer and City Budget Committee. The Commission also supports the Little Log Church & Museum Committee ("Friends of the Little Log Church") and the Trails Committee.

Funding:

Funding is derived primarily from the City's restricted "Visitor Amenities Fund" resulting from the City's "Transient Lodging Tax" (TLT). Depending on the expense, supplemental funding can come from the City's General Fund.

Goals:

- Work to assist the City Council to ensure success with its Council Goals.
- Work with the Facilities Manager to create a comprehensive plan for upgrades to the Commons Building to ensure the continued desirability and functionality for the various entertainment and educational events held at the Commons annually.
- Maximize Commons Building income by encouraging promotion or co-promotion of appropriate events.

The Commons

The Yachats Commons is the community center in the heart of Yachats. The building was built in the 1930s and was used as a school until 1983 when it closed. In 1990 the building was purchased by the City of Yachats to be used as a community center. It is the heart and soul of the greater Yachats community, being host to such events as dances, meetings, exercise classes, plays, musical productions, conferences, festivals, the youth center and much, much more.

The building hosts City Hall and the Yachats Youth and Family Program. Rooms, lighting, and sound equipment, and picnic shelter are available for rent to individuals, groups, or organizations and can host small groups or large events.

Commons Operating Costs

2017-2018 2nd Preceding Year	2018-2019 1st Preceding Year	2019-2020		Description	Proposed Budget by Officer	2020-2021	
		Adopted Budget	Estimated Actual			Approved Budget by Budget Cttee	Adopted Budget by City Council
-16,073.13	-13,106.13	26,414.00	15,291.68	Beginning Balance	60,920.62		
28,462.00	26,036.60	26,000.00	18,600.00	Rents or Fees	13,000.00		
17,800.00	17,800.00	17,800.00	17,800.00	Rental Income	17,800.00		
0.00	0.00	0.00	7,828.80	Gifts/Donations	0.00		
76,800.00	93,000.00	120,379.50	120,379.50	Transfer In - General Fund	66,608.03		
23,800.00	30,000.00	40,126.50	30,095.25	Transfer In - Visitor Amenities	22,202.68		
130,788.87	153,730.47	230,720.00	209,995.23	TOTAL REVENUE	180,531.32		
39,766.00	34,630.67	40,000.00	40,000.00	Allocated Labor	46,000.00		
39,766.00	34,630.67	40,000.00	40,000.00	TOTAL PERSONNEL	46,000.00		
5,509.00	4,830.00	6,000.00	3,772.61	Insurance	4,225.32		
309.00	656.98	500.00	600.00	Office Materials & Supplies	500.00		
849.00	334.03	1,000.00	1,700.00	Telephones/Cell Phones/DSL	2,000.00		
5,655.00	5,638.82	5,000.00	5,200.00	Utilities	6,000.00		
37,300.00	36,125.00	38,000.00	42,000.00	Contract Expense (all Professional, IGA & Personal Svcs)	38,000.00		
526.00	0.00	500.00	402.00	Tools and Small Equipment	500.00		
15,564.00	11,260.59	50,806.00	14,700.00	Building and Land Maintenance	50,806.00		
11,061.00	17,812.70	25,000.00	11,000.00	Custodial Support/Supplies	20,000.00		
0.00	0.00	0.00	1,500.00	Mowing/Trimming/Removal	1,500.00		
356.00	150.00	500.00	1,200.00	Material and Services	1,000.00		
0.00	0.00	10,000.00	0.00	Operating Contingency	10,000.00		
77,129.00	76,808.12	137,306.00	82,074.61	TOTAL MATERIALS AND SERVICES	134,531.32		
27,000.00	27,000.00	27,000.00	27,000.00	Interfund Transfer - Capital Reserve	0.00		
27,000.00	27,000.00	27,000.00	27,000.00	TOTAL TRANSFERS	0.00		
143,895.00	138,438.79	204,306.00	149,074.61	TOTAL EXPENSES	180,531.32		
-13,106.13	15,291.68	26,414.00	60,920.62	ENDING FUND BALANCE	-		
				RESERVED FOR FUTURE YEARS	0.00		
				TOTAL REQUIREMENTS	180,531.32		

Little Log Church & Museum

The Little Log Church Museum was built in the late 1920s by community volunteers using local timber hauled down the Yachats River. It was completed and dedicated in 1930. The church and property were sold to the Oregon Historical Society in 1969 when the congregation outgrew this site. It became a museum in 1970 and was deeded to the city of Yachats in 1986 for continued use for public purposes. The Little Log Church Museum houses photographs of the area, settler exhibits, and works by former resident artists and authors. It receives between 2,000 – 2,500 visitors annually.

Little Log Church & Museum Operating Costs

2017-2018 2nd Preceding Year	2018-2019 1st Preceding Year	2019-2020		Description	Proposed Budget by Officer	2020-2021	
		Adopted Budget	Estimated Actual			Approved Budget by Budget Cttee	Adopted Budget by City Council
-1,518.00	40.00	0.00	583.34	Beginning Balance	8,365.16		
1,961.00	1,895.00	1,500.00	1,500.00	Rents or Fees	2,000.00		
293.00	337.00	0.00	300.00	Inventory Sale	500.00		
1,317.00	1,403.00	1,400.00	1,200.00	Gifts/Donations	1,500.00		
3,800.00	3,225.00	5,278.50	5,278.50	Transfer In - General Fund	2,552.03		
7,800.00	9,675.00	15,835.50	15,835.50	Transfer In - Visitor Amenities	7,656.09		
13,653.00	16,575.00	24,014.00	24,697.34	TOTAL REVENUE	22,573.28		
1,459.00	3,830.39	2,500.00	2,500.00	Allocated Labor	2,875.00		
1,459.00	3,830.39	2,500.00	2,500.00	TOTAL PERSONNEL	2,875.00		
178.00	184.00	200.00	188.00	Marketing/Road Sign	200.00		
925.00	708.72	1,100.00	2,084.18	Insurance	2,334.28		
553.00	643.19	600.00	500.00	Telephones/Cell Phones/DSL	650.00		
1,675.00	1,569.78	1,400.00	1,400.00	Utilities	1,700.00		
903.00	232.16	9,114.00	4,200.00	Building and Land Maintenance	9,114.00		
0.00	0.00	1,000.00	0.00	Inventory Purchase	1,000.00		
2,938.00	3,430.03	3,000.00	0.00	Parks/Grounds Maintenance	3,000.00		
50.00	0.00	100.00	0.00	Equipment & Furniture	100.00		
0.00	0.00	0.00	760.00	Mowing/Trimming/Removal	1,400.00		
332.00	793.39	400.00	100.00	Material and Services	200.00		
7,554.00	7,561.27	16,914.00	9,232.18	TOTAL MATERIALS AND SERVICES	19,698.28		
4,600.00	4,600.00	4,600.00	4,600.00	Interfund Transfer - Capital Reserve	0.00		
4,600.00	4,600.00	4,600.00	4,600.00	TOTAL TRANSFERS	0.00		
13,613.00	15,991.66	24,014.00	16,332.18	TOTAL EXPENSES	22,573.28		
40.00	583.34	0.00	8,365.16	ENDING FUND BALANCE	-		
				RESERVED FOR FUTURE YEARS	0.00		
				TOTAL REQUIREMENTS	22,573.28		

Trails Committee

Formally adopted by the City of Yachats in 2009, the Yachats all-volunteer Trails Committee meets twice or more monthly (weather permitting) to maintain and develop hiking trails throughout the Yachats region. Additionally, the Committee has taken-up the task of removing invasive weeds on city property and replacing with native plants. This Committee often collaborates with the Siuslaw National Forest, Oregon Parks Recreation Department, Angell Job Corps, and other agencies to make our trail system the best regionally.

Parks & Trails Operating Costs

2017-2018 2nd Preceding Year	2018-2019 1st Preceding Year	2019-2020		Description	Proposed Budget by Officer	2020-2021	
		Adopted Budget	Estimated Actual			Approved Budget by Budget Cttee	Adopted Budget by City Council
-8,486.00	0.00	0.00	14,052.98	Beginning Balance	22,109.02		
87.00	0.00	0.00	0.00	Rents or Fees	0.00		
16,600.00	9,125.00	5,888.00	5,888.00	Transfer In - General Fund	716.95		
20,000.00	27,375.00	17,663.00	17,663.00	Transfer In - Visitor Amenities	2,150.87		
28,201.00	36,500.00	23,551.00	37,603.98	TOTAL REVENUE	24,976.84		
1,845.00	4,805.62	3,000.00	3,000.00	Allocated Labor	3,450.00		
1,845.00	4,805.62	3,000.00	3,000.00	TOTAL PERSONNEL	3,450.00		
0.00	0.00	3,000.00	0.00	Dues & Memberships	600.00		
0.00	0.00	0.00	750.00	Marketing	0.00		
0.00	0.00	3,000.00	1,140.04	Insurance	1,276.84		
9,755.00	8,607.41	2,000.00	3,087.14	Trails Maintenance/Supplies/Services	3,000.00		
0.00	0.00	3,250.00	226.85	Utilities	3,250.00		
0.00	0.00	300.00	0.00	Contract Expense (all Professi	400.00		
0.00	0.00	1,500.00	0.00	Travel	2,050.00		
0.00	0.00	1,500.00	0.00	Tools and Small Equipment	750.00		
0.00	1,217.00	4,500.00	2,160.00	Building and Land Maintenance	3,500.00		
16,601.00	7,816.99	0.00	1,031.30	Parks/Grounds Maintenance	1,200.00		
0.00	0.00	500.00	0.00	Equipment & Furniture	500.00		
0.00	0.00	0.00	2,628.00	Mowing/Trimming/Removal	3,500.00		
0.00	0.00	1,000.00	1,471.62	Material and Services	1,500.00		
26,356.00	17,641.40	20,550.00	12,494.96	TOTAL MATERIALS AND SERVICES	21,526.84		
28,201.00	22,447.02	23,550.00	15,494.96	TOTAL EXPENSES	24,976.84		
0.00	14,052.98	1.00	22,109.02	ENDING FUND BALANCE	-		
				RESERVED FOR FUTURE YEARS	0.00		
				TOTAL REQUIREMENTS	24,976.84		

General Fund – Public Works

The Public Works Division is responsible for operation and maintenance of the City's infrastructure including: water, wastewater, stormwater, streets, and fleet. Public Works provides critical services 24/7 to all residents. Fleet maintenance includes maintaining and repairing city vehicles and equipment with an emphasis on safety, cost effectiveness, and dependability.

Public Works Commission

The Public Works Commission is composed of up to seven Yachats citizens who have an interest in how the City Water, Wastewater, Streets, and Storm Drains are maintained, serviced, and other projects used to expand service. This also includes an understanding of how these services are paid for. The primary requirements for Commissioners are willingness to learn and a sense of curiosity of how these systems work and how delivery of these services is accomplished.

Funding:

Water and Wastewater services are paid for through the utility billing system. Streets are paid for from the Yachats share of Oregon Department of Transportation funds, grants and transfers from other City funds. Storm Drains are paid for from transfers from other City funds.

Functions:

- Prepare recommendations to the City Manager and City Council for rules, regulations, and standards for the operation and use of Public Works systems.
- Prepare recommendations for future development, improvements, and maintenance for Public Works systems with the help of City Staff.
- Review all rates and fees for funding and improvements for all Public Works systems and prepare recommendations to the City Manager and City Council as part of the annual City Budget Process.
- Serve as the City Public and Traffic Safety Committee.
- Review monthly Budget Reports for all Public Works systems including Capital Improvement projects.
- Serve as the Franchise Review Committee for reviewing City Franchise agreements and make recommendations to the City Manager and City Council.
- Serve as liaison to various Lincoln County Committees or Work Groups associated with Public Works systems.

- Serve as the sponsoring Commission for the Emergency Preparedness Committee.

Goals:

- Sponsor and assist with a review of the current utility billing system rates to ensure that capital reserves are adequate to fund future projects.
- Sponsor a review of options to increase the available water supply especially during July through October.
- Assist with development of a tree management program focused on trees effecting City property.

Emergency Preparedness Committee

The Emergency Preparedness Committee is composed of Yachats Citizens, City Staff, and other Lincoln County residents who have an interest in how the City and surrounding areas prepare to withstand various natural, accidental, and human caused life threatening events. This includes events such as Tsunamis, earthquakes, storms, fires, biological outbreaks, and landslides. The primary requirements to serve are willingness to learn and a sense of curiosity of how the City and citizens can protect institutions and themselves.

Funding

Committee activities are supported by volunteer efforts, City funds, and grants. Any request for City funds or grants must be reviewed and recommended by the Public Works and Street Commission before they can be sent for consideration by the City Manager and City Council.

Functions

- Maintain the City's Storm Ready and Tsunami Ready certification.
- Conduct events and exercises to improve City resilience when an emergency occurs.
- Conduct events and exercises to improve Citizen awareness of how to cope with an emergency event.
- Maintain a working liaison with the Yachats Rural Fire Protection District.
- Maintain a working liaison with Lincoln County organizations on Emergency Preparedness functions.
- Maintain a list of City Staff and Citizens who completed FEMA/NIMS training courses.

Goals

- Develop projects to address the lessons learned during the September 2019 Table Top Exercise before December 2020.
- Update Incident Staff descriptions by November 2020.
- Develop Tsunami Evacuation Plan by December 2020.
- Update the list of City Staff and City Volunteers who have completed FEMA/NIMS training courses.
- Refresh contents of North and South storage containers by August 2020.

Street Operations

The Streets Operations program is responsible for the repair and maintenance of streets, sidewalks, streetlights, signs and markings.

Streets Operating Costs

2017-2018 2nd Preceding Year	2018-2019 1st Preceding Year	2019-2020		Description	Proposed Budget by Officer	2020-2021	
		Adopted Budget	Estimated Actual			Approved Budget by Budget Cttee	Adopted Budget by City Council
71,773.16	77,870.16	70,356.00	93,513.00	Beginning Balance	50,510.22		
46,969.00	57,959.34	44,000.00	47,000.00	Tax - State Highway	50,000.00		
46,600.00	35,000.00	2,000.00	2,000.00	Transfer from the General Fund	0.00		
165,342.16	170,829.50	116,356.00	142,513.00	TOTAL REVENUE	100,510.22		
-	-	-	-	City Manager	-		
-	-	-	-	City Clerk 2	-		
-	-	-	-	Wastewater Lead	-		
-	-	-	-	Field Utility 1	-		
-	-	-	-	Fringe Benefits	-		
-	-	-	-	Insurance Benefits	-		
-	-	-	-	Regular PERS System	-		
37,812.00	28,609.38	40,000.00	35,200.00	Allocated Labor	38,000.00		
37,812.00	28,609.38	40,000.00	35,200.00	TOTAL PERSONNEL	38,000.00		
4,076.00	1,095.55	4,500.00	4,697.78	Insurance	5,261.51		
0.00	2,004.00	4,000.00	300.00	Contract Expense (all Professional, IGA & Personal Svcs)	500.00		
0.00	0.00	0.00	700.00	Legal	600.00		
0.00	105.60	1,500.00	0.00	Equipment Lease and Rental	500.00		
2,839.00	4,023.68	6,500.00	2,800.00	Equipment Fuel/Tires/Parts	2,900.00		
1,934.00	821.13	2,000.00	800.00	Equipment Repair	1,000.00		
1,033.00	0.00	1,500.00	105.00	Tools and Small Equipment	300.00		
2,413.00	0.00	0.00	2,000.00	Plant/System Operations	0.00		
0.00	1,051.43	3,500.00	2,000.00	Parts	2,000.00		
0.00	19.20	500.00	100.00	Consumables	200.00		
33,365.00	0.00	5,000.00	1,500.00	Outside Services	2,000.00		
0.00	18,274.53	18,500.00	18,600.00	Street Lighting	20,000.00		
0.00	17,312.00	25,000.00	18,500.00	Mowing/Trimming/Removal	25,000.00		
0.00	0.00	0.00	1,700.00	Material and Services	2,000.00		
45,660.00	44,707.12	72,500.00	53,802.78	TOTAL MATERIALS AND SERVICES	62,261.51		
4,000.00	4,000.00	3,000.00	3,000.00	Transfer Out - Capital Outlay Infrastructure	0.00		
4,000.00	4,000.00	3,000.00	3,000.00	TOTAL TRANSFERS	0.00		
87,472.00	77,316.50	115,500.00	92,002.78	TOTAL EXPENSES	100,261.51		
77,870.16	93,513.00	856.00	50,510.22	ENDING FUND BALANCE			
				RESERVED FOR FUTURE YEARS	248.71		
				TOTAL REQUIREMENTS	100,510.22		

Storm Drain Operations

The Stormwater Operations program provides a safe and reliable Stormwater system and implements watershed protection and restoration actions that consistently promote surface water quality and stream health.

Storm Drain Operating Costs

2017-2018 2nd Preceding Year	2018-2019 1st Preceding Year	2019-2020		Description	Proposed Budget by Officer	2020-2021	
		Adopted Budget	Estimated Actual			Approved Budget by Budget Cttee	Adopted Budget by City Council
85,318.76	91,460.76	101,393.00	110,146.00	Beginning Balance	80,146.00		
27,800.00	37,000.00	0.00	0.00	General Fund Support	0.00		
113,118.76	128,460.76	101,393.00	110,146.00	TOTAL REVENUE	80,146.00		
-	-	-	-	Wastewater Lead	-		
-	-	-	-	Field Utility 1	-		
-	-	-	-	Fringe Benefits	-		
-	-	-	-	Insurance Benefits	-		
-	-	-	-	Regular PERS System	-		
14,546.00	17,655.19	30,000.00	30,000.00	Allocated Labor	34,500.00		
14,546.00	17,655.19	30,000.00	30,000.00	TOTAL PERSONNEL	34,500.00		
0.00	659.57	1,500.00	0.00	Equipment Repair	1,500.00		
894.00	0.00	1,500.00	0.00	Tools and Small Equipment	1,500.00		
6,218.00	0.00	0.00	0.00	Operating Systems	0.00		
0.00	0.00	6,000.00	0.00	Storm Drain Parts	6,000.00		
0.00	0.00	500.00	0.00	Storm Drain Consumables	500.00		
0.00	0.00	2,500.00	0.00	Storm Drain Outside Services	2,500.00		
7,112.00	659.57	12,000.00	0.00	TOTAL MATERIALS AND SERVICES	12,000.00		
21,658.00	18,314.76	42,000.00	30,000.00	TOTAL EXPENSES	46,500.00		
91,460.76	110,146.00	59,393.00	80,146.00	ENDING FUND BALANCE			
				RESERVED FOR FUTURE YEARS	33,646.00		
				TOTAL REQUIREMENTS	80,146.00		

Enterprise Funds

Enterprise Funds are funds for the acquisition, operation, and maintenance of city facilities and services that are self-supporting through service charges to customers. The Water and Wastewater funds are the City of Yachats' enterprise funds.

Enterprise Fund - Water Operations

The Water Operation program's primary responsibility is to repair, maintain, and improve the water system, while providing a high quality, dependable water supply to its customers.

Water Operating Costs

2017-2018 2nd Preceding Year	2018-2019 1st Preceding Year	2019-2020		Description	Proposed Budget by Officer	2020-2021	
		Adopted Budget	Estimated Actual			Approved Budget by Budget Cttee	Adopted Budget by City Council
19,333.00	68,875.00	248,072.00	164,050.55	Beginning Balance	154,344.78		
617,693.00	650,598.71	606,000.00	610,000.00	Water/Wastewater Services	600,000.00		
39,123.00	41,750.22	37,000.00	38,000.00	Capital Reserve Fee	35,000.00		
6,008.00	13,600.00	3,000.00	6,120.00	Installation Charges	3,000.00		
0.00	0.00	0.00	2,300.00	Rents or Fees	0.00		
682,157.00	774,823.93	894,072.00	820,470.55	TOTAL REVENUE	792,344.78		
			35,940.96	City Manager	-		
			19,490.02	City Clerk 2	-		
0.00	0.00	0.00	81,343.75	Water Lead	-		
			3,997.56	Wastewater Lead	-		
0.00	0.00	0.00	70,424.40	Field Utility 2	-		
0.00	0.00	0.00	34,062.22	Field Utility 1	-		
0.00	0.00	0.00	27,216.60	Fringe Benefits	-		
0.00	0.00	0.00	84,114.65	Insurance Benefits	-		
0.00	0.00	0.00	40,770.24	Regular PERS System	-		
249,342.00	269,864.84	300,000.00	300,000.00	Allocated Labor			
249,342.00	269,864.84	300,000.00	300,000.00	TOTAL PERSONNEL	345,000.00		
1,995.00	3,923.52	2,100.00	1,700.00	Dues & Memberships	2,100.00		
4,856.00	2,226.56	3,500.00	3,500.00	Fee Expense	3,500.00		
12,595.00	13,656.99	21,000.00	19,214.09	Insurance	21,519.78		
9,227.00	8,363.03	7,500.00	8,000.00	Office Materials & Supplies	8,000.00		
10,315.00	9,898.91	10,000.00	10,400.00	Telephones/Cell Phones/DSL	10,500.00		
3,317.00	3,412.05	3,300.00	4,500.00	Postage	4,500.00		
945.00	12.50	3,500.00	1,450.00	Education and Training	3,500.00		
3,142.00	22,291.06	33,000.00	38,642.95	Contract Expense (all Professional, IGA & Personal Svcs)	40,000.00		
6,000.00	5,000.00	7,000.00	4,000.00	Auditor	5,000.00		
0.00	0.00	0.00	1,000.00	Legal Expense	1,000.00		
805.00	368.60	3,000.00	100.00	Travel	1,000.00		
0.00	0.00	0.00	7,500.00	Software	8,000.00		
0.00	0.00	0.00	-	Tools and Small Equipment	0.00		
1,946.00	2,520.68	3,000.00	2,000.00	Equipment Lease and Rental	2,600.00		
4,438.00	4,942.32	5,500.00	4,900.00	Equipment Fuel/Tires/Parts	5,500.00		
7,375.00	1,024.44	5,000.00	2,700.00	Equipment Repair	3,000.00		
3,411.00	440.07	3,500.00	1,340.00	Tools and Small Equipment	2,000.00		
3,217.00	1,944.69	4,000.00	-	Building and Land Maintenance	2,000.00		
480.00	166.28	500.00	500.00	Custodial Support/Supplies	1,000.00		
24,252.00	24,947.43	23,000.00	24,000.00	Plant Utilities	27,000.00		
7,132.00	19,392.80	10,000.00	2,578.73	Main Plant Parts	5,000.00		
6,241.00	6,505.15	10,000.00	4,400.00	Main Plant Consumables	7,500.00		
21,198.00	21,657.24	40,000.00	34,000.00	Main Plant Outside Services	40,000.00		
14,871.00	18,179.58	14,000.00	26,700.00	Parts	30,000.00		
1,809.00	1,641.92	2,000.00	1,900.00	Consumables	3,500.00		
14,061.00	6,211.03	6,500.00	4,600.00	Outside Services	5,000.00		
762.00	450.00	1,500.00	100.00	Equipment Repair/Maintenance	500.00		
0.00	8,311.00	9,000.00	8,400.00	Mowing/Trimming/Removal	10,000.00		
73,550.00	5,420.69	60,000.00	-	Operating Contingency/Audit Conversion to cash	60,000.00		
237,940.00	192,908.54	291,400.00	218,125.77	TOTAL MATERIALS AND SERVICES	313,219.78		
5,000.00	5,000.00	5,000.00	5,000.00	Transfer Out - Capital Outlay Infrastructure (Streets)	5,000.00		
78,000.00	100,000.00	100,000.00	100,000.00	Transfer Out - Capital Outlay Infrastructure	0.00		
43,000.00	43,000.00	43,000.00	43,000.00	Transfer Out - Debt Services	46,000.00		
126,000.00	148,000.00	148,000.00	148,000.00	TOTAL TRANSFERS	51,000.00		
613,282.00	610,773.38	739,400.00	666,125.77	TOTAL EXPENSES	709,219.78		
68,875.00	164,050.55	154,672.00	154,344.78	ENDING FUND BALANCE	-		
				RESERVED FOR FUTURE YEARS	83,125.00		
				TOTAL REQUIREMENTS	792,344.78		

Enterprise Fund - Wastewater Operations

The Wastewater Operation program operates and maintains a safe and reliable wastewater collection and treatment system that protects public health, the environment and meets or exceeds all regulatory standards.

Yachats wastewater treatment system consist of a two basin Sequencing Batch Reactor, utilizing ultra-violet treatment for disinfection. Biosolids are processed onsite and are sent to another biosolids treatment facility, landfill or occasionally land applied.

The City also owns and maintains approximately 65,000 feet of sewer main pipe ranging from 6-inch to 12-inch in diameter, five pump stations and approximately 268 manholes.

This year the Oregon Department of Environmental Quality (DEQ) reclassified the Yachats Wastewater Treatment Plant (WWTP) as a Class III plant. This is an upgrade from Class II due to a miscalculation on the DEQ 2009 NPDES Fact Sheet & Permit Evaluation Report when the new facility was brought online.

Wastewater treatment system classifications are derived from the total points assigned based on a criteria shown in OAR 340-049-0025. This reflects the complexity of the components in the treatment process. The Yachats WWTP scored 65.5 points. A Class III wastewater system is 56-75 points.

Wastewater Operating Costs

2017-2018 2nd Preceding Year	2018-2019 1st Preceding Year	2019-2020		Description	Proposed Budget by Officer	2020-2021	
		Adopted Budget	Estimated Actual			Approved Budget by Budget Cttee	Adopted Budget by City Council
126,059.00	119,261.00	226,078.00	178,721.29	Beginning Balance	225,740.36		
592,555.00	616,341.83	590,000.00	590,000.00	Water/Wastewater Services	575,000.00		
37,254.00	39,766.57	43,000.00	45,000.00	Capital Reserve Fee	40,000.00		
1,927.00	6,050.00	2,500.00	4,650.00	Installation Charges	2,500.00		
0.00	0.00	0.00	1,000.00	Rents or Fees	0.00		
757,795.00	781,419.40	861,578.00	819,371.29	TOTAL REVENUE	843,240.36		
274,257.00	287,891.71	340,000.00	255,000.00	Allocated Labor	345,000.00		
274,257.00	287,891.71	340,000.00	255,000.00	TOTAL PERSONNEL	345,000.00		
743.00	1,049.00	900.00	1,600.00	Dues & Memberships	1,300.00		
2,601.00	2,517.00	4,500.00	3,700.00	DEQ Fees	4,500.00		
4,856.00	2,226.53	4,500.00	4,800.00	Fee Expense	4,500.00		
16,552.00	15,348.96	18,000.00	13,446.93	Insurance	15,060.56		
8,911.00	7,029.92	7,700.00	8,500.00	Office Materials & Supplies	8,000.00		
6,247.00	5,865.13	6,000.00	6,400.00	Telephones/Cell Phones/DSL	6,600.00		
3,331.00	3,412.02	3,300.00	4,500.00	Postage	4,500.00		
640.00	1,278.70	5,000.00	3,000.00	Education and Training	5,000.00		
2,905.00	22,291.03	26,000.00	38,000.00	Contract Expense (all Professional, IGA & Personal Svcs)	40,000.00		
6,000.00	5,000.00	7,000.00	4,000.00	Auditor	5,000.00		
0.00	0.00	0.00	1,100.00	Legal	1,500.00		
297.00	397.35	3,000.00	50.00	Travel	1,000.00		
0.00	0.00	0.00	7,800.00	Software	10,000.00		
1,894.00	2,647.16	2,000.00	2,100.00	Equipment Lease and Rental	2,500.00		
4,427.00	5,051.04	6,000.00	4,250.00	Equipment Fuel/Tires/Parts	5,000.00		
14,809.00	4,956.82	9,000.00	10,000.00	Equipment Repair	9,000.00		
622.00	751.62	1,000.00	500.00	Tools and Small Equipment	1,000.00		
1,435.00	947.13	2,500.00	400.00	Building and Land Maintenance	1,000.00		
546.00	188.25	600.00	500.00	Custodial Support/Supplies	1,000.00		
30,297.00	29,420.69	30,000.00	27,000.00	Plant Utilities	30,000.00		
6,569.00	14,338.19	20,000.00	20,500.00	Main Plant Parts	20,000.00		
8,539.00	11,075.19	12,000.00	13,500.00	Main Plant Consumables	12,000.00		
12,558.00	7,074.19	12,000.00	4,600.00	Main Plant Outside Services	7,000.00		
6,826.00	1,150.63	5,000.00	1,500.00	Parts	2,000.00		
794.00	1,743.45	2,500.00	250.00	Consumables	1,000.00		
8,469.00	14,096.06	20,000.00	9,500.00	Outside Services	20,000.00		
0.00	2,163.65	5,000.00	0.00	Collection I & I	5,000.00		
762.00	0.00	1,500.00	100.00	Equipment Repair/Maintenance	1,500.00		
0.00	2,366.00	2,000.00	2,034.00	Mowing/Trimming/Removal	3,500.00		
67,247.00	5,420.69	60,000.00	0.00	Operating Contingency/Audit conversion to cash	60,000.00		
218,877.00	169,806.40	277,000.00	193,630.93	TOTAL MATERIALS AND SERVICES	288,460.56		
80,400.00	80,000.00	80,000.00	80,000.00	Transfer Out - Capital Outlay Infrastructure	0.00		
60,000.00	60,000.00	60,000.00	60,000.00	Transfer Out - Debt Services	60,000.00		
5,000.00	5,000.00	5,000.00	5,000.00	Transfer Out - Capital Outlay Infrastructure (Streets)	5,000.00		
145,400.00	145,000.00	145,000.00	145,000.00	TOTAL TRANSFERS	65,000.00		
638,534.00	602,698.11	762,000.00	593,630.93	TOTAL EXPENSES	698,460.56		
119,261.00	178,721.29	99,578.00	225,740.36	ENDING FUND BALANCE			
				RESERVED FOR FUTURE YEARS	144,779.80		
				TOTAL REQUIREMENTS	843,240.36		

Special Funds

Construction – South Tank Reservoir & Highway 101 Construction

In the financial system conversion, the South Tank and Highway 101 funds were merged into a general construction fund. The 2019-20 budget noted that these funds had balances in each of them and the Finance Committee research the balances and provide a recommendation where the funds should be placed.

After research, it is recommended that the \$2,951.15 Highway 101 balance be transferred to Streets Capital and that the \$210,353.77 South Tank Reservoir balance be transferred to Water Capital.

General Construction Costs

2017-2018 2nd Preceding Year	2018-2019 1st Preceding Year	2019-2020		Description	Proposed Budget by Officer	2020-2021	
		Adopted Budget	Estimated Actual			Approved Budget by Budget Cttee	Adopted Budget by City Council
-499,559.00	2,951.15	2,950.00	2,951.15	Beginning Fund Balance (HWY101)	2,951.15		
490,144.00	0.00	0.00	0.00	ODOT Storm Drain Funding (HWY101)			
46,000.00	0.00	0.00	0.00	Urban Renewal Contribution (HWY101)			
650,000.00	0.00	0.00	0.00	Transfers from Cap Reserve Fund (HWY101)			
686,585.00	2,951.15	2,950.00	2,951.15	TOTAL HWY 101 REVENUE	2,951.15		
211,843.00	-35,442.00	211,412.00	210,353.77	Beginning Fund Balance (S.TANK)	210,353.77		
994,780.00	438,601.00			Government Sources (S.TANK)			
1,206,623.00	403,159.00	211,412.00	210,353.77	TOTAL S.TANK REVENUE	210,353.77		
1,893,208.00	406,110.15	214,362.00	213,304.92	TOTAL REVENUE	213,304.92		
683,635.00	0.00			Capital Outlay - Streets/Sidewalks (HWY101)	2,951.15		
683,635.00	0.00	0.00	0.00	TOTAL EXPENSES (HWY101)	2,951.15		
2,950.00	2,951.15	2,950.00	2,951.15	ENDING FUND BALANCE (HWY101)	0.00		
22,245.00	10,506.24	0.00	0.00	Allocated Labor (S.TANK)	0.00		
51,329.00	14,892.10	0.00	0.00	Design & Engineering (S.TANK)	0.00		
0.00	6,000.00	0.00	0.00	Audit (S.TANK)	0.00		
0.00	3,412.42	0.00	0.00	Additional Services (S.TANK)	0.00		
0.00	110,910.00	0.00	0.00	Collection Line (S.TANK)	0.00		
1,168,491.00	47,084.27	0.00	0.00	Capital Outlay (S.TANK)	210,353.77		
1,242,065.00	192,805.03	0.00	0.00	TOTAL EXPENSES (S.TANK)	210,353.77		
-35,442.00	210,353.97	211,412.00	210,353.77	ENDING FUND BALANCE (S.TANK)	0.00		
				TOTAL REQUIREMENTS	213,304.92		

System Development Charges (SDC)

System Development Charges (SDCs) are one-time charges assessed on new development to pay for the costs of expansion of water and wastewater infrastructure demands. These fees are necessary to provide adequate funding for growth-related capital improvements. There are two types of SDC fees: a Reimbursement fee and an Improvement fee. SDCs have been proposed to be budgeted conservatively. The \$70,000 capital expenses the earthquake valve to protect the City's water.

Description	Collected as of February 2020	Three (3) year average, including FY17
WW Reimbursement	\$51,153	\$71,469
Water Improvements	\$21,192	\$19,209
Water Reimbursement	\$13,133	\$25,802
Storm Drain Improvement	\$13,129	\$21,854

SDC Budget

2017-2018 2nd Preceding Year	2018-2019 1st Preceding Year	2019-2020		Description	Proposed Budget by Officer	2020-2021	
		Adopted Budget	Estimated Actual			Approved Budget by Budget Cttee	Adopted Budget by City Council
148,981.66	236,321.34	355,332.00	413,375.68	Beginning Fund Balance	485,875.68		
61,922.00	109,721.10	60,000.00	79,000.00	SDC Wastewater Reimbursement	60,000.00		
15,776.00	27,134.30	15,000.00	31,500.00	SDC Water Improvements	15,000.00		
21,432.00	43,768.90	20,000.00	19,500.00	SDC Water Reimbursements	20,000.00		
28,119.00	24,001.21	19,000.00	19,500.00	SDC Storm Drain Improvement	20,000.00		
0.00	14,946.20	10,000.00	8,000.00	LID Assessments-Principal	10,000.00		
0.00	2,814.63	0.00	0.00	LID Assessments-Interest	0.00		
0.00	164,668.00	25,294.00	0.00	Transfer In - Capital Reserve	0.00		
276,230.66	623,375.68	504,626.00	570,875.68	TOTAL REVENUE	610,875.68		
0.00	170,000.00	45,000.00	45,000.00	Transfer Out - Capital Reserve	70,000.00		
40,000.00	40,000.00	40,000.00	40,000.00	Transfer Out - Debt Services	40,000.00		
40,000.00	210,000.00	85,000.00	85,000.00	TOTAL TRANSFERS	110,000.00		
40,000.00	210,000.00	85,000.00	85,000.00	TOTAL EXPENSES	110,000.00		
236,230.66	413,375.68	419,626.00	485,875.68	ENDING FUND BALANCE	-		
				RESERVED FOR FUTURE YEARS	500,875.68		
				TOTAL REQUIREMENTS	610,875.68		

Yachats Capital Improvement Plan

A portion of the total City budget is for building or improving the City infrastructure to handle growth. Capital Improvement Projects and their total costs are detailed below. Expenditures for capital projects may vary dramatically between years, depending on the particular projects in process.

Five Year Capital Improvement Plan

Library Projects	Estimated Cost	20/21	21/22	22/23	23/24	24/25
Library Expansion	375,000	50,000	100,000	0	0	0
	375,000	50,000	100,000	0	0	0
LLCM Projects	Estimated Cost	20/21	21/22	22/23	23/24	24/25
LLCM Rebuild	300,000	150,000	50,000	0	0	0
	300,000	150,000	50,000	0	0	0
City Hall Projects	Estimated Cost	20/21	21/22	22/23	23/24	24/25
Relocation (grant)	166,300	75,000	0	0	0	0
IT Projects	25,000	25,000	0	0	0	0
	191,300	100,000	0	0	0	0
Commons Projects	Estimated Cost	20/21	21/22	22/23	23/24	24/25
Items in Commons Master Plan	40,000	0	10,000	10,000	10,000	10,000
Fire Circle	5,000	0	5,000	0	0	0
	45,000	0	15,000	10,000	10,000	10,000
Water Projects	Estimated Cost	20/21	21/22	22/23	23/24	24/25
Plans: Master/Conservation/Mgmt (grant)	65,000	35,000	0	0	0	0
Plan: Source Water Protection (grant)	30,000	0	0	0	0	0
Rate Study	10,000	10,000	0	0	0	0
SCADA upgrade	60,000	0	30,000	30,000	0	0
Vac Truck	90,000	90,000	0	0	0	0
Shop Doors	45,000	0	45,000	0	0	0
Vehicle replacement	25,000	0	25,000	0	0	0
Water Plant Upgrades	50,000	0	50,000	0	0	0
3d street waterline	110,000	0	110,000	0	0	0
Enclose booster stations	20,000	0	20,000	0	0	0
Meter Replacement system wide	70,000	0	10,000	60,000	0	0
Radar & 7th Waterline	275,500	0	0	0	275,500	0
King street waterline	418,000	0	0	0	0	418,000
Gender Waterlines	50,000	0	0	50,000	0	0
Windy Way Waterlines	50,000	0	0	50,000	0	0
2nd st waterlines prospect	250,000	0	250,000	0	0	0
Looping of lines in URD	131,560	0	0	131,560	0	0
Upgrade line sin URD	131,560	0	0	131,560	0	0
Pontiac Waterline	40,000	0	40,000	0	0	0
Connect Blackston to Hanley	50,000	0	0	0	50,000	0
Earthquake Valve	70,000	70,000	0	0	0	0
Water Plant move	750,000	0	0	0	0	750,000
Raw Water Storage	2,000,000	0	0	0	0	2,000,000
Watershed/Protection Purchase	500,000	0	0	0	0	500,000
	5,291,620	205,000	580,000	453,120	325,500	3,668,000
Wastewater Projects	Estimated Cost	20/21	21/22	22/23	23/24	24/25
Plans: Master (grant)	90,000	30,000	30,000	30,000	0	0
Rate Study	10,000	10,000	0	0	0	0
Sewer Collection I&I	120,000	0	30,000	30,000	30,000	30,000
Sewer line extension	500,000	0	50,000	50,000	50,000	250,000
Vac Truck	90,000	90,000	0	0	0	0
Shop Doors	45,000	0	45,000	0	0	0
	855,000	130,000	155,000	110,000	80,000	280,000
Strom Drain Projects	Estimated Cost	20/21	21/22	22/23	23/24	24/25
Storm drain buildout	90,000	0	40,000	40,000	140,000	40,000
	90,000	0	40,000	40,000	140,000	40,000
Street Projects	Estimated Cost	20/21	21/22	22/23	23/24	24/25
Horizon Hill Stabilization - roll over	50,000	0	0	0	0	0

E 2nd St Prospect	50,000	0	0	0	50,000	0
Gender	50,000	0	0	50,000	0	0
W 3rd St	100,000	0	100,000	0	0	0
W 2nd St	100,000	0	0	0	0	100,000
	350,000	0	100,000	50,000	50,000	100,000

Total Annual Expenditures	7,497,920	635,000	1,040,000	663,120	605,500	4,098,000
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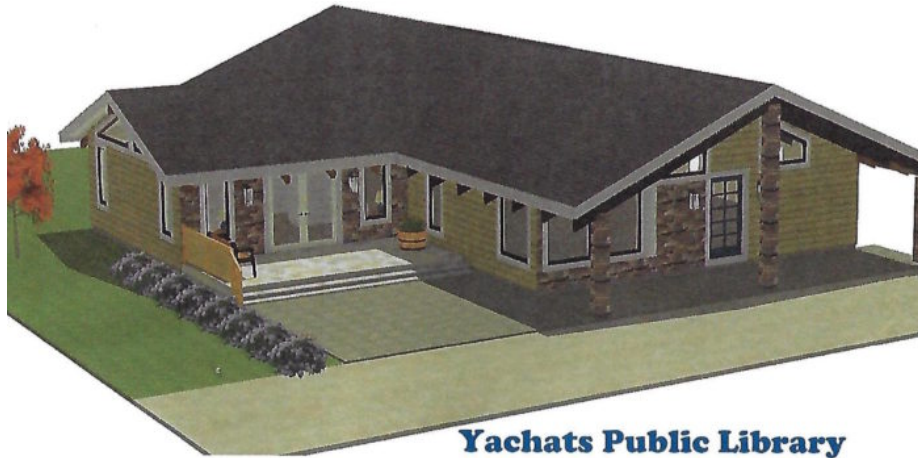
Library Expansion

Department:	General Fund - Library	MP Project #:	n/a
Category:	Capital Project - Building		
Total Project Cost:	<i>Pending</i>	Status	In Process

Ranking Criteria Met		Project Type
<input type="checkbox"/> Council Goals	<input type="checkbox"/> Regulatory Requirement	<input type="checkbox"/> Maintenance
<input type="checkbox"/> Master Plan	<input type="checkbox"/> Outside Funding/Partnership	<input type="checkbox"/> Replacement
<input type="checkbox"/> Health & Safety	<input type="checkbox"/> Upgrade Serviceability	<input type="checkbox"/> New/Expansion

Priority	<input type="checkbox"/> High	<input type="checkbox"/> Medium-High	<input type="checkbox"/> Medium	<input checked="" type="checkbox"/> Medium-Low	<input type="checkbox"/> Low
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Project Description:	Construction of a 400 sq. ft. addition to the existing Yachats Public Library was originally proposed. Currently a needs assessment is being done and then a proposal made to the Council.
Ongoing Maintenance & Estimated Annual Cost:	Current library sq. ft. 2,016. IFMA guidelines \$3.50/sq. ft. for general maintenance = \$8,416/yr.



Library Capital Reserve 150-1030

2017-2018 2nd Preceding Year	2018-2019 1st Preceding Year	2019-2020		Description	Proposed Budget by Officer	2020-2021	
		Adopted Budget	Estimated Actual			Approved Budget by Budget Cttee	Adopted Budget by City Council
60,318.00	63,918.00	96,493.00	92,453.40	Beginning Balance	156,638.40		
150,000.00	150,000.00	150,000.00	150,000.00	Hall Bequest	150,000.00		
0.00	890.00	0.00	0.00	Grant	0.00		
0.00	42,500.00	60,585.00	60,585.00	Transfer In - General Fund	0.00		
3,600.00	3,600.00	3,600.00	3,600.00	Transfer In- Library Operations	0.00		
0.00	0.00	0.00	0.00	Transfer In - Visitor Amenities	0.00		
213,918.00	260,908.00	310,678.00	306,638.40	TOTAL REVENUE	306,638.40		
0.00	0.00	8,000.00	0.00	Labor	7,500.00		
0.00	0.00	8,000.00	0.00	TOTAL PERSONNEL	7,500.00		
0.00	18,454.60	52,585.00	0.00	Capital Outlay - Buildings	50,000.00		
0.00	18,454.60	52,585.00	0.00	TOTAL CAPITAL OUTLAY	50,000.00		
0.00	18,454.60	60,585.00	0.00	TOTAL EXPENSES	57,500.00		
213,918.00	242,453.40	250,093.00	306,638.40	ENDING FUND BALANCE	-		
				RESERVED FOR FUTURE YEARS	249,138.40		
				TOTAL REQUIREMENTS	306,638.40		

Little Log Church & Museum

Department:	General Fund - LLCM	MP Project #:	n/a
Category:	Capital Project - Building		
Total Project Cost:	\$ 300,000	Status	In Process

Ranking Criteria Met		Project Type
<input type="checkbox"/> Council Goals	<input type="checkbox"/> Regulatory Requirement	<input checked="" type="checkbox"/> Maintenance
<input type="checkbox"/> Master Plan	<input checked="" type="checkbox"/> Outside Funding/Partnership	<input checked="" type="checkbox"/> Replacement
<input checked="" type="checkbox"/> Health & Safety	<input type="checkbox"/> Upgrade Serviceability	<input type="checkbox"/> New/Expansion

Priority	<input checked="" type="checkbox"/> High	<input type="checkbox"/> Medium-High	<input type="checkbox"/> Medium	<input type="checkbox"/> Medium-Low	<input type="checkbox"/> Low
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Project Description:	The project will include, but not be limited to, the demolition and removal of the existing building. The rebuilding from the ground up of an exact as possible replica of the Little Log Church.
Ongoing Maintenance & Estimated Annual Cost:	Current & Finished LLCM sq. ft. 2,604. IFMA guidelines \$3.50/sq. ft. for general maintenance = \$9,114/yr.



LLCM Capital Reserve 150-1025

2017-2018 2nd Preceding Year	2018-2019 1st Preceding Year	2019-2020		Description	Proposed Budget by Officer	2020-2021	
		Adopted Budget	Estimated Actual			Approved Budget by Budget Cttee	Adopted Budget by City Council
34,725.00	74,325.00	217,827.00	213,077.50	Beginning Balance	208,077.50		
35,000.00	0.00	0.00	0.00	Transfer In- General Fund	0.00		
0.00	112,000.00	0.00	0.00	Transfer In- Visitor Amenities	0.00		
0.00	27,000.00	0.00	0.00	Transfer In - Commons Operations	0.00		
4,600.00	4,600.00	4,600.00	4,600.00	Transfer In - LLCM Operations	0.00		
74,325.00	217,925.00	222,427.00	217,677.50	TOTAL REVENUE	208,077.50		
0.00	0.00	5,000.00	0.00	Labor	22,500.00		
0.00	0.00	5,000.00	0.00	TOTAL PERSONNEL	22,500.00		
0.00	4,847.50	143,000.00	9,600.00	Capital Outlay - Buildings	150,000.00		
0.00	4,847.50	143,000.00	9,600.00	TOTAL CAPITAL OUTLAY	150,000.00		
0.00	4,847.50	148,000.00	9,600.00	TOTAL EXPENSES	172,500.00		
74,325.00	213,077.50	74,427.00	208,077.50	ENDING FUND BALANCE	-		
				RESERVED FOR FUTURE YEARS	35,577.50		
				TOTAL REQUIREMENTS	208,077.50		

Water Master Plan, Source Water Protection, & Management & Conservation Plan

Department:	Water	MP Project #:	n/a
Category:	Capital Project		
Total Project Cost:	\$ 90,000	Status	In Process

Ranking Criteria Met		Project Type
<input checked="" type="checkbox"/> Council Goals	<input type="checkbox"/> Regulatory Requirement	<input type="checkbox"/> Maintenance
<input checked="" type="checkbox"/> Master Plan	<input type="checkbox"/> Outside Funding/Partnership	<input checked="" type="checkbox"/> Replacement
<input type="checkbox"/> Health & Safety	<input type="checkbox"/> Upgrade Serviceability	<input type="checkbox"/> New/Expansion

Priority	<input checked="" type="checkbox"/> High	<input type="checkbox"/> Medium-High	<input type="checkbox"/> Medium	<input type="checkbox"/> Medium-Low	<input type="checkbox"/> Low
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Project Description:	The Water Master Plan is designed to address the needs of the Water system over the next 20 years . It is designed to help in establishing a capital improvement and capital maintenance plan for the water system. The report provides descriptions of the recommended improvements and an opinion of probable project cost for each item. The Source Water Protection Plan evaluates threats and opportunities to protect our water source.
Ongoing Maintenance & Estimated Annual Cost:	Council Goals



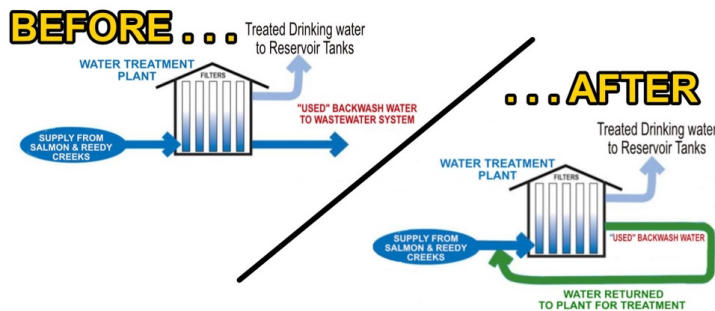
Backwash Recycling

Department:	Water	MP Project #:	n/a
Category:	Capital Project		
Total Project Cost:	\$ 45,000	Status	Not Started

Ranking Criteria Met		Project Type
<input checked="" type="checkbox"/> Council Goals	<input type="checkbox"/> Regulatory Requirement	<input type="checkbox"/> Maintenance
<input type="checkbox"/> Master Plan	<input type="checkbox"/> Outside Funding/Partnership	<input type="checkbox"/> Replacement
<input type="checkbox"/> Health & Safety	<input type="checkbox"/> Upgrade Serviceability	<input checked="" type="checkbox"/> New/Expansion

Priority	<input type="checkbox"/> High	<input checked="" type="checkbox"/> Medium-High	<input type="checkbox"/> Medium	<input type="checkbox"/> Medium-Low	<input type="checkbox"/> Low
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Project Description:	<p>As a water conservation measure, backwash water can be recycled in the confines of regulation 22.40-22.43. The purpose of the regulation was to improve the control of microbial contaminants such as Cryptosporidium by reducing the potential for recycled product streams to upset the removal efficiency of the main treatment processes. The regulation requires that spent filter backwash water be recycled to the front of the treatment plant so that all available particle removal treatment processes can be employed to remove the microbial and particulate material from the backwash water.</p> <p>This project will introduce the recycled water in front of the treatment plant process. The water plant uses 30,000 to 60,000 gallons of water daily during high demands in the summer. Since drought conditions happen almost every summer, recycling water will help mitigate droughts.</p>
Ongoing Maintenance & Estimated Annual Cost:	



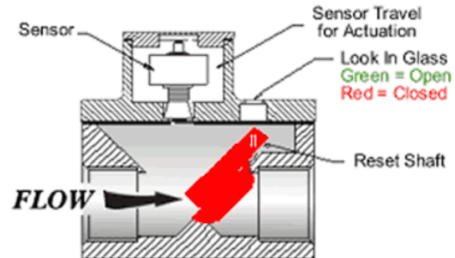
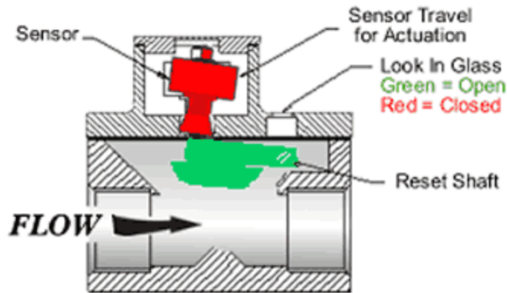
Earthquake Valve and Water Tap

Department:	Water	MP Project #:	n/a
Category:	Capital Project		
Total Project Cost:	\$ 60,000	Status	Not Started

Ranking Criteria Met		Project Type
<input type="checkbox"/> Council Goals	<input type="checkbox"/> Regulatory Requirement	<input type="checkbox"/> Maintenance
<input type="checkbox"/> Master Plan	<input type="checkbox"/> Outside Funding/Partnership	<input type="checkbox"/> Replacement
<input checked="" type="checkbox"/> Health & Safety	<input type="checkbox"/> Upgrade Serviceability	<input checked="" type="checkbox"/> New/Expansion

Priority	<input type="checkbox"/> High	<input checked="" type="checkbox"/> Medium-High	<input type="checkbox"/> Medium	<input type="checkbox"/> Medium-Low	<input type="checkbox"/> Low
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Project Description:	1 valve at bridge. 1 valve at tank
Ongoing Maintenance & Estimated Annual Cost:	



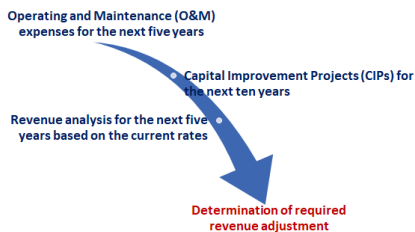
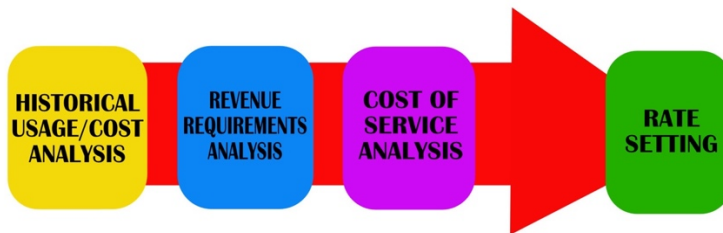
Utility Rate Study

Department:	Water Wastewater	MP Project #:	n/a
Category:	Capital Project		
Total Project Cost:	\$ 40,000	Status	In Process – approved FY20

Ranking Criteria Met		Project Type
<input checked="" type="checkbox"/> Council Goals	<input checked="" type="checkbox"/> Regulatory Requirement	<input type="checkbox"/> Maintenance
<input type="checkbox"/> Master Plan	<input type="checkbox"/> Outside Funding/Partnership	<input type="checkbox"/> Replacement
<input checked="" type="checkbox"/> Health & Safety	<input checked="" type="checkbox"/> Upgrade Serviceability	<input checked="" type="checkbox"/> New/Expansion

Priority	<input checked="" type="checkbox"/> High	<input type="checkbox"/> Medium-High	<input type="checkbox"/> Medium	<input type="checkbox"/> Medium-Low	<input type="checkbox"/> Low
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Project Description:	Audit water rates and determine best rate structure to cover water and wastewater services, maintenance, and upgrades.
Ongoing Maintenance & Estimated Annual Cost:	Promotes protection of valuable water resources, water and wastewater assets.



Note: A quote from Oregon Association for Water Utilities was received on April 18, 2019. The water rate study is quoted at approximately \$13,000 and \$11,000 for wastewater rates. The study is estimated to take 6-8 weeks to complete.

Replacement Vac Truck

Department:	Water Wastewater	MP Project #:	n/a
Category:	Capital Project		
Total Project Cost:	\$ 180,000	Status	Not Started

Ranking Criteria Met		Project Type
<input type="checkbox"/> Council Goals	<input type="checkbox"/> Regulatory Requirement	<input type="checkbox"/> Maintenance
<input type="checkbox"/> Master Plan	<input type="checkbox"/> Outside Funding/Partnership	<input checked="" type="checkbox"/> Replacement
<input checked="" type="checkbox"/> Health & Safety	<input checked="" type="checkbox"/> Upgrade Serviceability	<input type="checkbox"/> New/Expansion

Priority	<input type="checkbox"/> High	<input checked="" type="checkbox"/> Medium-High	<input type="checkbox"/> Medium	<input type="checkbox"/> Medium-Low	<input type="checkbox"/> Low
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Project Description:	<p>A replacement Vac truck will be purchased in FY2019-20. This piece of equipment has become Public Works most valuable asset, not only in cost but in labor savings as well. For example, it would take two workers 2-3 hours to pot-hole for underground utilities where now it might take 0.5 -1 hour with the Vac truck. The ability to clean and clear sewer mains fast and efficiently is another high-light.</p> <p>The current Vac truck used at Public Works has become unreliable. The crew can spend 30 minutes or more priming the pressure pump. The truck recently broke down on private property while working on a project.</p>
Ongoing Maintenance & Estimated Annual Cost:	



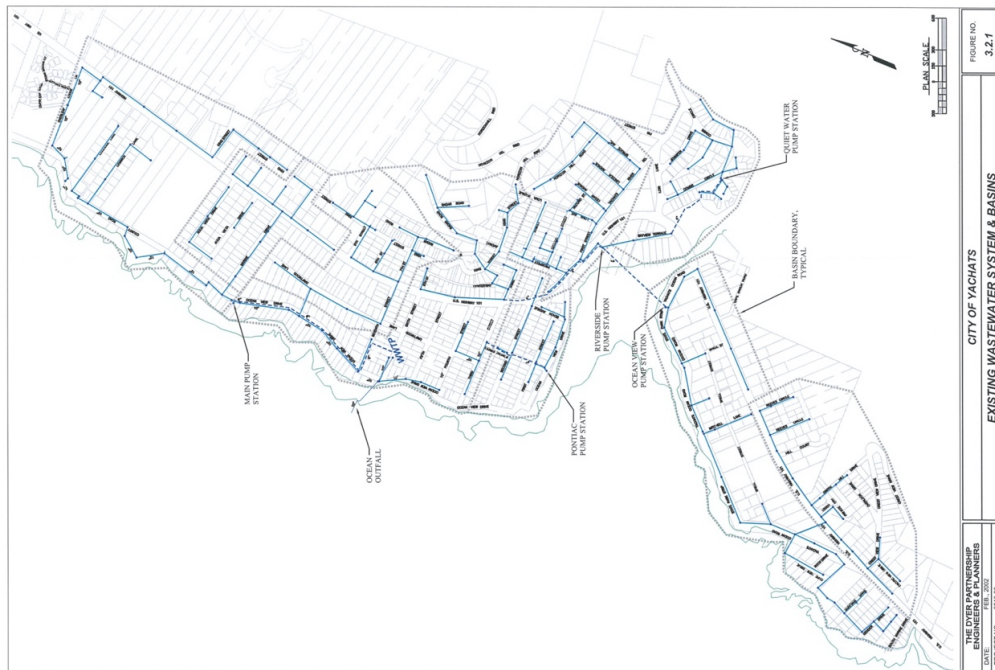
Wastewater Master Plan

Department:	Wastewater	MP Project #:	n/a
Category:	Capital Project		
Total Project Cost:	\$ 90,000	Status	Not Started

Ranking Criteria Met		Project Type
<input type="checkbox"/> Council Goals	<input type="checkbox"/> Regulatory Requirement	<input type="checkbox"/> Maintenance
<input checked="" type="checkbox"/> Master Plan	<input type="checkbox"/> Outside Funding/Partnership	<input checked="" type="checkbox"/> Replacement
<input checked="" type="checkbox"/> Health & Safety	<input checked="" type="checkbox"/> Upgrade Serviceability	<input type="checkbox"/> New/Expansion

Priority	<input checked="" type="checkbox"/> High	<input type="checkbox"/> Medium-High	<input type="checkbox"/> Medium	<input type="checkbox"/> Medium-Low	<input type="checkbox"/> Low
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Project Description:	The previous Wastewater Master Plan was completed in 2009 when the new wastewater plant was brought online. The new Wastewater Master Plan will identify any improvements, upgrades and repair issues that may be needed in the wastewater system.
Ongoing Maintenance & Estimated Annual Cost:	



Solids Pole Building

Department:	Wastewater	MP Project #:	n/a
Category:	Capital Project		
Total Project Cost:	\$ 80,000	Status	In Process

Ranking Criteria Met		Project Type
<input type="checkbox"/> Council Goals	<input type="checkbox"/> Regulatory Requirement	<input type="checkbox"/> Maintenance
<input type="checkbox"/> Master Plan	<input type="checkbox"/> Outside Funding/Partnership	<input type="checkbox"/> Replacement
<input checked="" type="checkbox"/> Health & Safety	<input checked="" type="checkbox"/> Upgrade Serviceability	<input type="checkbox"/> New/Expansion

Priority	<input checked="" type="checkbox"/> High	<input type="checkbox"/> Medium-High	<input type="checkbox"/> Medium	<input type="checkbox"/> Medium-Low	<input type="checkbox"/> Low
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Project Description:	The solids pole building was scheduled for FY 2018-19 but was delayed until the Library could decide how much to expand their building towards the Public Works fence. This delay has moved the project into the 2020-21 fiscal year. Currently, the goal is to build a 32x48 foot pole building.
Ongoing Maintenance & Estimated Annual Cost:	



Sliding Doors for UV Building

Department:	Wastewater	MP Project #:	n/a
Category:	Capital Project		
Total Project Cost:	\$ 15,000	Status	In process – approved FY20

Ranking Criteria Met		Project Type
<input type="checkbox"/> Council Goals	<input type="checkbox"/> Regulatory Requirement	<input type="checkbox"/> Maintenance
<input type="checkbox"/> Master Plan	<input type="checkbox"/> Outside Funding/Partnership	<input type="checkbox"/> Replacement
<input checked="" type="checkbox"/> Health & Safety	<input checked="" type="checkbox"/> Upgrade Serviceability	<input checked="" type="checkbox"/> New/Expansion

Priority	<input checked="" type="checkbox"/> High	<input type="checkbox"/> Medium-High	<input type="checkbox"/> Medium	<input type="checkbox"/> Medium-Low	<input type="checkbox"/> Low
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Project Description:	Sliding doors on the U.V. Building are needed reduce the amount of dust and grit blowing into the U.V. channel. This material settles on the U.V. glass sleeves and will scratch the tubes during the automated cleaning process. The result is higher maintenance costs and reduced disinfection of the treated wastewater effluent.
Ongoing Maintenance & Estimated Annual Cost:	Already approved in Process



Water Cap Reserves 660-1705

2017-2018 2nd Preceding Year	2018-2019 1st Preceding Year	2019-2020 Adopted Budget Estimated Actual		Description	Proposed Budget by Officer	2020-2021 Approved Budget by Budget Cttee	Adopted Budget by City Council
373,986.78	106,678.78	162,450.00	167,522.47	Beginning Balance	298,522.47		
0.00	0.00	0.00	50,000.00	Grant	0.00		
78,000.00	100,000.00	100,000.00	100,000.00	Transfer In - Water	0.00		
0.00	0.00	45,000.00	45,000.00	Transfer In - SDC	70,000.00		
0.00	0.00	0.00	0.00	Transfer In - Gen Const (S.Tank)	210,353.77		
0.00	0.00	0.00	0.00	Revenue In - Urban Renewal	150,000.00		
451,986.78	206,678.78	307,450.00	362,522.47	TOTAL REVENUE	728,876.24		
0.00	22,494.70	3,000.00	3,000.00	Allocated Labor	52,500.00		
0.00	22,494.70	3,000.00	3,000.00	TOTAL PERSONNEL	52,500.00		
69,776.00	0.00	114,000.00	0.00	Capital Outlay - Equipment	90,000.00		
75,532.00	16,661.61	273,000.00	61,000.00	Capital Outlay - Infrastructure	260,000.00		
145,308.00	16,661.61	387,000.00	61,000.00	TOTAL CAPITAL OUTLAY	350,000.00		
200,000.00	0.00	0.00	0.00	Transfer Out - Gen. Const (HWY101)	0.00		
200,000.00	0.00	0.00	0.00	TOTAL TRANSFERS	0.00		
345,308.00	39,156.31	390,000.00	64,000.00	TOTAL EXPENSES	402,500.00		
106,678.78	167,522.47	-82,550.00	298,522.47	ENDING FUND BALANCE	-		
				RESERVED FOR FUTURE YEARS	326,376.24		
				TOTAL REQUIREMENTS	728,876.24		

Wastewater Cap Reserve 670-1805

2017-2018 2nd Preceding Year	2018-2019 1st Preceding Year	2019-2020 Adopted Budget Estimated Actual		Description	Proposed Budget by Officer	2020-2021 Approved Budget by Budget Cttee	Adopted Budget by City Council
816,800.00	277,685.78	463,065.00	443,799.74	Beginning Balance	532,487.95		
0.00	0.00	0.00	20,000.00	Grant	0.00		
80,400.00	80,000.00	80,000.00	80,000.00	Transfer In - Wastewater	0.00		
0.00	170,000.00	0.00	0.00	Transfer In - SDC	0.00		
0.00	0.00	25,000.00	25,000.00	Revenue In - Urban Renewal	0.00		
897,200.00	527,685.78	568,065.00	568,799.74	TOTAL REVENUE	532,487.95		
0.00	3,045.92	3,000.00	3,000.00	Allocated Labor	54,750.00		
0.00	3,045.92	3,000.00	3,000.00	TOTAL PERSONNEL	54,750.00		
99,739.00	63,395.00	276,000.00	33,311.79	Capital Outlay - Infrastructure Syste	275,000.00		
69,776.00	17,445.12	89,000.00	0.00	Capital Outlay - Equipment	90,000.00		
169,515.00	80,840.12	365,000.00	33,311.79	TOTAL CAPITAL OUTLAY	365,000.00		
450,000.00	0.00	0.00	0.00	Transfer Out - Gen. Const (HWY101)	0.00		
450,000.00	0.00	0.00	0.00	TOTAL TRANSFERS	0.00		
619,515.00	83,886.04	368,000.00	36,311.79	TOTAL EXPENSES	419,750.00		
277,685.00	443,799.74	200,065.00	532,487.95	ENDING FUND BALANCE	-		
				RESERVED FOR FUTURE YEARS	112,737.95		
				TOTAL REQUIREMENTS	532,487.95		

Information Systems Development

Department:	City Hall	MP Project #:	n/a
Category:	Capital Project		
Total Project Cost:	\$ 25,000	Status	In Process

Ranking Criteria Met		Project Type
<input checked="" type="checkbox"/> Council Goals	<input type="checkbox"/> Regulatory Requirement	<input type="checkbox"/> Maintenance
<input type="checkbox"/> Master Plan	<input type="checkbox"/> Outside Funding/Partnership	<input type="checkbox"/> Replacement
<input type="checkbox"/> Health & Safety	<input checked="" type="checkbox"/> Upgrade Serviceability	<input type="checkbox"/> New/Expansion

Priority	<input checked="" type="checkbox"/> High	<input type="checkbox"/> Medium-High	<input type="checkbox"/> Medium	<input type="checkbox"/> Medium-Low	<input type="checkbox"/> Low
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Project Description:	Unsupported Equipment upgrades and increased security features.
Ongoing Maintenance & Estimated Annual Cost:	\$10,000 annually

City Hall Office Furniture, Equipment, And Upgrades

Department:	City Hall	MP Project #:	n/a
Category:	Capital Project		
Total Project Cost:	\$ 166,300	Status	Not Started

Ranking Criteria Met		Project Type
<input checked="" type="checkbox"/> Council Goals	<input type="checkbox"/> Regulatory Requirement	<input type="checkbox"/> Maintenance
<input type="checkbox"/> Master Plan	<input type="checkbox"/> Outside Funding/Partnership	<input type="checkbox"/> Replacement
<input checked="" type="checkbox"/> Health & Safety	<input checked="" type="checkbox"/> Upgrade Serviceability	<input type="checkbox"/> New/Expansion

Priority	<input checked="" type="checkbox"/> High	<input type="checkbox"/> Medium-High	<input type="checkbox"/> Medium	<input type="checkbox"/> Medium-Low	<input type="checkbox"/> Low
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Project Description:	Refurbish 501 Building with flooring, paint, windows, and division wall for relocating City Hall in and upgrade select furniture and equipment in FY21
Ongoing Maintenance & Estimated Annual Cost:	\$91,300 USDA Grant awarded. Current & Finished 501 Bldg. sq. ft. 4,579. IFMA guidelines \$3.50/sq. ft. for general maintenance = 16,027/yr.

City Hall Capital Reserve 150-1010

2017-2018 2nd Preceding Year	2018-2019 1st Preceding Year	2019-2020		Description	Proposed Budget by Officer	2020-2021	
		Adopted Budget	Estimated Actual			Approved Budget by Budget Cttee	Adopted Budget by City Council
120,232.76	3,166.77	97,319.00	69,065.95	Beginning Balance	64,065.95		
17,509.00	0.00	0.00	0.00	Interest Earned	0.00		
15,800.00	15,000.00	0.00	0.00	Grant	91,300.00		
11,357.97	0.00	0.00	0.00	LID Assessments	0.00		
13,936.01	0.00	0.00	0.00	LID Installment Payment Invoices	0.00		
377,661.66	416,296.61	0.00	0.00	F&B Tax Revenues	0.00		
31,000.00	42,000.00	20,000.00	20,000.00	Transfer In - General Fund	0.00		
587,497.40	476,463.38	117,319.00	89,065.95	TOTAL REVENUE	155,365.95		
0.00	0.00	5,000.00	0.00	Allocated Labor	15,000.00		
0.00	0.00	5,000.00	0.00	TOTAL PERSONNEL	15,000.00		
44,713.63	42,397.43	114,000.00	25,000.00	Capital Outlay - Equipment	25,000.00		
0.00	0.00	0.00	0.00	Capital Outlay - Buildings	75,000.00		
44,713.63	42,397.43	114,000.00	25,000.00	TOTAL CAPITAL OUTLAY	100,000.00		
164,668.00	0.00	25,294.00	0.00	LID Transfer to System Dev Charges	0.00		
374,949.00	365,000.00	0.00	0.00	F&B Transfer to Debt Service-Wastewater	0.00		
539,617.00	365,000.00	25,294.00	0.00	TOTAL TRANSFERS	0.00		
584,330.63	407,397.43	139,294.00	25,000.00	TOTAL EXPENSES	100,000.00		
3,166.77	69,065.95	-21,975.00	64,065.95	ENDING FUND BALANCE	-		
				RESERVED FOR FUTURE YEARS	55,365.95		
				TOTAL REQUIREMENTS	155,365.95		

Streets

Department:	Streets	MP Project #:	n/a
Category:	Capital Project		
Total Project Cost:	\$ 380,000	Status	In Process

Ranking Criteria Met		Project Type
<input type="checkbox"/> Council Goals	<input type="checkbox"/> Regulatory Requirement	<input checked="" type="checkbox"/> Maintenance
<input type="checkbox"/> Master Plan	<input type="checkbox"/> Outside Funding/Partnership	<input checked="" type="checkbox"/> Replacement
<input checked="" type="checkbox"/> Health & Safety	<input checked="" type="checkbox"/> Upgrade Serviceability	<input checked="" type="checkbox"/> New/Expansion

Priority	<input checked="" type="checkbox"/> High	<input type="checkbox"/> Medium-High	<input type="checkbox"/> Medium	<input type="checkbox"/> Medium-Low	<input type="checkbox"/> Low
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Project Description:	Oceanview Drive - \$50,000 Horizon Hill Stabilization - continuation Driftwood - \$100,000
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Streets Capital Reserve 150-1040

2017-2018 2nd Preceding Year	2018-2019 1st Preceding Year	2019-2020		Description	Proposed Budget by Officer	2020-2021	
		Adopted Budget	Estimated Actual			Approved Budget by Budget Cttee	Adopted Budget by City Council
17,630.00	395,514.00	454,064.00	437,840.92	Beginning Balance	295,781.53		
0.00	0.00	100,000.00	99,253.11	Grant	100,000.00		
0.00	4,000.00	3,000.00	3,000.00	Transfer In - Streets	0.00		
5,000.00	0.00	5,000.00	5,000.00	50 Cent Per Wastewater Meter	5,000.00		
4,000.00	0.00	5,000.00	5,000.00	50 Cent Per Wastewater Meter	5,000.00		
264,000.00	50,000.00	25,000.00	25,000.00	Transfer In - Visitor Amenities Support	0.00		
105,900.00	0.00	0.00	0.00	Transfer In - General Fund	0.00		
0.00	10,000.00	0.00	0.00	Urban Renewal - Revenue In	0.00		
5,000.00	5,000.00	0.00	0.00	Transfer In - Sewer	0.00		
0.00	5,000.00	0.00	0.00	Transfer In - Water	0.00		
0.00	0.00	0.00	0.00	Transfer In - Gen Construct (HWY 101)	2,951.15		
401,530.00	469,514.00	592,064.00	575,094.03	TOTAL REVENUE	408,732.68		
0.00	787.68	60,000.00	30,000.00	Allocated Labor	27,750.00		
0.00	787.68	60,000.00	30,000.00	TOTAL PERSONNEL	27,750.00		
0.00	4,312.50	0.00	4,312.50	Capital Outlay - Gateway Sign	0.00		
0.00	0.00	25,000.00	0.00	Capital Outlay - Parking; Paving	0.00		
6,016.00	26,573.19	300,000.00	245,000.00	Capital Outlay - Infrastructure	185,000.00		
6,016.00	30,885.69	325,000.00	249,312.50	TOTAL CAPITAL OUTLAY	185,000.00		
6,016.00	31,673.37	385,000.00	279,312.50	TOTAL EXPENSES	212,750.00		
395,514.00	437,840.63	207,064.00	295,781.53	ENDING FUND BALANCE	-		
				RESERVED FOR FUTURE YEARS	195,982.68		
				TOTAL REQUIREMENTS	408,732.68		

Commons

Department:	Commons	MP Project #:	n/a
Category:	Capital Project		
Total Project Cost:	\$ 50,000	Status	In Process

Ranking Criteria Met		Project Type
<input type="checkbox"/> Council Goals	<input type="checkbox"/> Regulatory Requirement	<input checked="" type="checkbox"/> Maintenance
<input type="checkbox"/> Master Plan	<input type="checkbox"/> Outside Funding/Partnership	<input checked="" type="checkbox"/> Replacement
<input checked="" type="checkbox"/> Health & Safety	<input checked="" type="checkbox"/> Upgrade Serviceability	<input checked="" type="checkbox"/> New/Expansion

Priority	<input checked="" type="checkbox"/> High	<input type="checkbox"/> Medium-High	<input type="checkbox"/> Medium	<input type="checkbox"/> Medium-Low	<input type="checkbox"/> Low
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Project Description:	Replace failing/failed heating system in the Commons
Ongoing Maintenance & Estimated Annual Cost:	Regular and consistent operations maintenance.

Commons Capital Reserve 150-1020

2017-2018 2nd Preceding Year	2018-2019 1st Preceding Year	2019-2020		Description	Proposed Budget by Officer	2020-2021	
		Adopted Budget	Estimated Actual			Approved Budget by Budget Cttee	Adopted Budget by City Council
186,593.81	185,116.81	131,900.00	118,449.02	Beginning Balance	95,449.02		
0.00	40,000.00	0.00	0.00	Grant	0.00		
27,000.00	8,500.00	27,000.00	27,000.00	Transfer In - Commons	0.00		
213,593.81	233,616.81	158,900.00	145,449.02	TOTAL REVENUE	95,449.02		
28,477.00	115,167.79	0.00	50,000.00	Capital Outlay - Buildings	0.00		
28,477.00	115,167.79	0.00	50,000.00	TOTAL CAPITAL OUTLAY	0.00		
28,477.00	115,167.79	0.00	50,000.00	TOTAL EXPENSES	0.00		
185,116.81	118,449.02	158,900.00	95,449.02	ENDING FUND BALANCE	-		
				RESERVED FOR FUTURE YEARS	95,449.02		
				TOTAL REQUIREMENTS	95,449.02		

Parks & Trails

Department:	Parks & Trails	MP Project #:	n/a
Category:	Capital Project		
Total Project Cost:	\$ 50,000	Status	In Process

Ranking Criteria Met		Project Type
<input checked="" type="checkbox"/> Council Goals	<input type="checkbox"/> Regulatory Requirement	<input type="checkbox"/> Maintenance
<input type="checkbox"/> Master Plan	<input type="checkbox"/> Outside Funding/Partnership	<input checked="" type="checkbox"/> Replacement
<input checked="" type="checkbox"/> Health & Safety	<input checked="" type="checkbox"/> Upgrade Serviceability	<input checked="" type="checkbox"/> New/Expansion

Priority	<input checked="" type="checkbox"/> High	<input type="checkbox"/> Medium-High	<input type="checkbox"/> Medium	<input type="checkbox"/> Medium-Low	<input type="checkbox"/> Low
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Project Description:	The City funded \$50,000 for improvements to Ocean View Drive Trail/Boardwalk.
Ongoing Maintenance & Estimated Annual Cost:	Regular and consistent operations maintenance.

Parks & Trails Cap Reserve 150-1035

2017-2018 2nd Preceding Year	2018-2019 1st Preceding Year	2019-2020		Description	Proposed Budget by Officer	2020-2021	
		Adopted Budget	Estimated Actual			Approved Budget by Budget Cttee	Adopted Budget by City Council
0.00	35,485.55	103,486.00	103,485.55	Beginning Balance	153,485.55		
0.00	8,000.00	0.00	0.00	Revenue In - Urban Renewal	0.00		
40,000.00	60,000.00	50,000.00	50,000.00	Transfer In - Visitor Amenities	0.00		
40,000.00	103,485.55	153,486.00	153,485.55	TOTAL REVENUE	153,485.55		
0.00	0.00	5,000.00	0.00	Allocated Labor	7,500.00		
0.00	0.00	5,000.00	0.00	TOTAL PERSONNEL	7,500.00		
4,514.45	0.00	45,000.00	0.00	Capital Outlay - Infrastructure	50,000.00		
4,514.45	0.00	45,000.00	0.00	TOTAL CAPITAL OUTLAY	50,000.00		
4,514.45	0.00	50,000.00	0.00	TOTAL EXPENSES	57,500.00		
35,485.55	103,485.55	103,486.00	153,485.55	ENDING FUND BALANCE	-		
				RESERVED FOR FUTURE YEARS	95,985.55		
				TOTAL REQUIREMENTS	153,485.55		

Storm Drains

There are no Storm Drains Capital Projects planned for FY21.

Storm Drains Cap Reserve 150-1050

2017-2018 2nd Preceding Year	2018-2019 1st Preceding Year	2019-2020		Description	Proposed Budget by Officer	2020-2021	
		Adopted Budget	Estimated Actual			Approved Budget by Budget Cttee	Adopted Budget by City Council
0.00	0.00	0.00	0.00	Beginning Balance	40,000.00		
0.00	0.00	40,000.00	40,000.00	Transfer from the General Fund	0.00		
0.00	0.00	40,000.00	40,000.00	TOTAL REVENUE	40,000.00		
0.00	0.00	40,000.00	0.00	Capital Outlay -Infrastructure	0.00		
0.00	0.00	40,000.00	0.00	TOTAL CAPITAL OUTLAY	0.00		
0.00	0.00	40,000.00	0.00	TOTAL EXPENSES	0.00		
0.00	0.00	0.00	40,000.00	ENDING FUND BALANCE	-		
				RESERVED FOR FUTURE YEARS	40,000.00		
				TOTAL REQUIREMENTS	40,000.00		

Appendices

Appendix A: 2019-20 Minutes of the Yachats URA and City Budget Hearing



BUDGET HEARINGS CITY OF YACHATS AND YACHATS URBAN RENEWAL AGENCY May 15, 2019

Draft Minutes

Mayor W. John Moore called the May 15, 2019 regular meetings of the Budget Committee and the Yachats Urban Renewal Agency to order at 10:00 am in Room 1 of the Yachats Commons. Members present: W. John Moore, Jim Tooke, Max Glenn, James Kerti, Leslie Vaaler, Don Groth, Lance Bloch, John Purcell, Dawn Keller, and Brad Webb. Absent: none. Staff present: City Manager Shannon Beaucaire, Clerk Kimmie Jackson, Wastewater Plant Lead Dave Buckwald, Water Plant Lead Rick McClung, and Facilities Manager Heather Hoen, Public Works Crew Jeremy Mabry and Russ Mabe. Audience: 11.

PART 1: URBAN RENEWAL AGENCY

A. Election of Chair

Glenn nominated John Moore to be Chair of the Urban Renewal Agency: Aye – 10; No - 0.

Webb clarified that it was not an issue for the Mayor to chair the URA and Budget Committee.

Committee members introduced themselves.

B. Approve Minutes

Vaaler moved to approve the May 15, 2018 Urban Renewal Agency meeting minutes as presented: Aye – 8; No – 0; Abstain – 1 (Bloch not present). Groth was not at the meeting at the time of this vote.

C. URA Budget for FY2019-20

Beaucaire explained the URA budget was mostly same as last year, with the exception of the items for the South Tank and the admin fee. The committee agreed not to read the message into the record. Webb suggested increasing the tax revenues of \$268,000 to a higher amount given that past years have generated \$271,000 to \$290,000. The committee agree to keep the revenue line at \$268,000.

Groth moved that the Finance Committee approve the projects that are covered by the interfund transfers and determine whether these funds are appropriate for those projects: Aye – 10; No - 0.

Vaaler asked for clarification on whether the Finance Committee would need to approve any amendments to the Urban Renewal District plan. Beaucaire suggested that the Finance Committee review the URD in its entirety to become familiar with the map and all projects. Webb asked if the funds were on track with the original projections. He suggested that the ending balance be compared to the original projected amounts.

D. Public Comment

Tom Lauritzen (Shell Street) stated the fund was significantly behind projected amounts. Lauritzen added that projects that are located outside of the URD area can be funded with URD funds.

Mayor Moore closed the hearing and adjourned the Urban Renewal Agency meeting at 10:17 am.

PART 2: BUDGET COMMITTEE HEARING

Mayor Moore called to order the City of Yachats Budget Hearing at 10:17 am.

I. Election of Chair

Glenn moved to elect John Moore as Chair of the Budget Committee: Aye – 10; No – 0.

II. Approval of Minutes

Vaaler moved to approve the May 15, 2018 budget hearing minutes as amended: Aye – 10; No – 0.

III. Public Hearing – State Revenue Sharing

Moore opened the public hearing on State Revenue Sharing at 10:20 am.

Moore read the request of from the State Department of Revenue Sharing on participation in the program and requirements for spending.

Glenn moved to approve Resolution 2019-74 declaring the City of Yachats election to receive State Revenues: Aye – 10; No – 0.

There was no public testimony.

Moore closed the Public Hearing on State Revenue Sharing at 10:21 am.

IV. City Budget 2019-2020

Moore opened the City Budget Hearing at 10:21 am.

Beaucaire noted the valued role of volunteers in the City and wanted to recognize staff for their role in supporting the City, the volunteers, the Commissions and Commissions, and a host of other unseen tasks. She recognized Dave Buckwald, Rick McClung, Kimmie Jackson, Russ Mabry, Jeremy Mabe, Heather Hoen, and Helen Anderson.

Beaucaire noted there were recent budget requests from the community, including one received the previous day at 2:00 pm. She also noted there would be more emphasis on maintenance in this budget.

A. Fund 100-100 General Fund Non-Departmental

Beaucaire explained the changes in Fund 100-100 from the previous year, noting she lowered the vacation rental licenses and fees amount as there was now a cap. She also lowered property tax revenues as numbers coming in have been lower.

Groth suggested increasing transient room tax amount from \$950,000 to \$1,000,000 and Vaaler was opposed that increase given the possibility of something happening that impacted visitors, such as a landslide on Highway 101. Webb asked if there was information on transient room tax income by month.

Purcell asked about the franchise agreement income. Beaucaire stated she has asked the City Attorney to review the franchise agreements, and she would bring recommendations to the Finance Committee and to the Council when that is done.

B. 100-101 City Hall

Beaucaire explained there was an increase in IT Vendor Support to cover a new server and annual software cost that are already contracted.

Beaucaire explained Miscellaneous Public Services included organizations that make requests to the City. She noted Cape Perpetua was not in this \$50,000. Vaaler asked that the Committee approve the requests individually.

1. SOLVE Beach Cleanup: Beaucaire noted SOLVE requested \$3,000 and, she included \$1,500 in this budget, which was the support for last year. Vaaler estimated SOLVE allocated approximately 33 volunteer hours to Yachats. Webb suggested the volunteer hours were only a small portion of what SOLVE does. Groth agreed that keeping the beaches clean was especially important. Bloch strongly supported the SOLVE program.

Groth moved to approve the \$3,000 request from SOLVE Aye – 9; No – 1 (Vaaler).

2. YYFAP (Yachats Youth and Families Activities Program): Vaaler noted this program supports the workers in the community. Beaucaire noted 13 families were now at Fistera and several of those have 3 to 4 children.

Purcell moved to approve the \$30,000 request from the Yachats Youth and Families Activities Program: Aye – 8; No – 1 (Webb); Abstain – 1 (Glenn has relationship with YYFAP and is on the Board).

3. RAIN (Regional Accelerator & Innovation Network): Beaucaire explained this group asked for support last year and the City did not support it. She noted the County has voted to provide funding contingent upon other cities supporting the program, which she has heard was unlikely. Vaaler and Webb asserted this program was not a good fit with Yachats. All Committee members agreed to not fund this project.

4. Highway 101 No Spray Funding: Glenn stated support for this program and noted the program started in Yachats. Webb asked if there was information on the success of the program, and if so, should they increase the funding. Moore suggested Commissioner Claire Hall might have an answer. Vaaler suggested they could request an expansion of the area targeted. Beaucaire stated they could encourage the County to expand the area in a cover letter.

Webb moved to approve the \$1,000 request for the Highway 101 No Spray project: Aye – 10; No – 0.

5. Meals on Wheels

Purcell moved to approve the \$1,750 request for the Meals on Wheels program operated by Oregon Cascades West Council of Governments: Aye – 10; No – 0.

6. RSVP Program (Retired Senior Volunteer Program): Vaaler opposed funding this program, in part because she was not certain there was a significant impact within Yachats. Library Volunteer Sara Moore

noted the SHIBA volunteer works by appointment and some days had a lot of people coming. Glenn asserted this program was of great value to the community.

Groth moved to approve the \$2,000 request for the RSVP program: Aye – 9; No - 1 (Vaaler).

7. Celtic Healing Garden: Webb did not think it was appropriate for the City to fund an individual artist. The Committee agreed on not funding this project.

8. Mid-coast Water Planning Partnership: Moore noted the original request was for \$700 but the Partnership now want an additional \$3,924. Tooke explained the \$700 was for a consortium conference and the other amount was for support of the Partnership. Tooke reviewed contributions from the State and other jurisdictions. Tooke noted the Council had previously approved up to \$25,000 contingent upon the State’s renewing their support of the Partnership.

Purcell moved to approve \$700 for the consortium conference and \$4,000 for the Mid-Coast Water Partnership program: discussion

Bloch asked how the money was being spent, and Tooke stated the money supports the consortium and plans on how to reach and educate the public. Beaucaire added that this funding helps the consortium get grants and this project was in line with Council goals. Tooke noted the amount requested was based on the number of water connections. Kerti added that water security was critical in light of vacation rental issues.

Call for vote: Aye – 10; No – 0.

Groth moved to increase the line item for Emergency Prep and Public Safety from \$7,000 to \$10,000: motion withdrawn

McClung recalled there had been \$5,000 in operations for Emergency Preparedness for several years. He also noted there was a CIP for an emergency supply container replacement.

Kerti asked what the City was doing about code enforcement, noting the comments at the Council meeting the previous night. Beaucaire noted she was in discussions with Waldport about sharing a planner and with the Sheriff’s Department about sharing code enforcement. She added Planner Mattison was spending time on code enforcement outside of the office.

Vaaler asked for an explanation of what falls under Professional Services. Beaucaire explained this included contracted work such as the minute taker, legal fees, mowing, and any contracted professional services.

Vaaler asked about auditing services listed under four categories which totaled \$20,000 and not the \$12,000 that the City Manager reported was negotiated. Beaucaire explained the relationship to Materials and Services and how monies are distributed across line items.

Purcell stated that he calculated an additional \$3,700 increase to the \$50,000 budgeted for Public Services. Beaucaire calculated that she got a total of \$42,450 for these items, leaving about \$7,500 for Council to approve during the coming year.

Webb asked about Building and Land Maintenance and whether there were maintenance plans. Beaucaire indicated Public Works and the Facilities Manager were developing maintenance plans. She noted she was budgeting a maintenance amount based on the square footage of the building.

Webb asked if the curbside yard debris program had made a difference on what was sent to the waste bin at the sewer plant. McClung stated he thought it had.

Webb objected to money set aside for rent of \$17,800 to the Commons for the City Hall space. He argued this transaction does not make “accounting sense.”

C. Fund 100-102 501 Building

Beaucaire indicated there was only maintenance needed for the 501 Building at this time. Beaucaire explained the 3.5% maintenance fee was based on 2017 IFMA recommendations of \$3.50 per square foot. Webb suggested the maintenance fee was not appropriate given the building was unoccupied now and it would be refurbished in the process of moving. Moore suggested the building would be occupied. Purcell noted there could be other issues that could arise from having been left empty. McClung noted there was significant exterior maintenance that needs attention. Webb argued many of these items were capital improvements and not operations.

Purcell moved to approve the line items in Fund 100-102 for the 501 Building: Aye – 9; No - 1 (Webb).

D. Fund 100-107 Marketing and Amenities

Beaucaire explained this fund was close to what it was last year with additional monies for the Marketing and Website line item. Bev Wilson, Yachats Visitors Center, stated the \$3,600 for social media was not approved in the marketing budget, and she wanted to explain why this amount was needed. She cited data on use of social media and its importance in making travel plans. Kerti asked how many people entered in the last photo contest. Wilson estimated there were 15 entries per month, with winter being slightly less. Wilson indicated there were 7,000 followers on social media weekly, which could go up in the summer. Kerti indicated Wilson’s information has illuminated the need for the social media line item.

Purcell clarified the Cape Perpetua contribution was included in this fund because it was funded by Visitor Amenities. Beaucaire explained the plans for the City Beautification line item.

Vaaler stated the City should expect a down year at some point and wanted to eliminate unnecessary items so that the Visitor Amenities reserves would increase. Beaucaire noted that funds would not be spent if they were not collected. Moore explained the Council would revisit the budget in the event of some emergency. Moore noted the current budget already increases the reserves by \$94,000. Anthony Muirhead, Adobe Hotel Manager, stressed the importance of wanting to spend marketing dollars to prevent the downturn. Webb objected to this budget on the basis that there were other more pressing needs for the City.

Muirhead indicated the Chamber was undergoing an effort to revitalize and to increase business and community involvement. He indicated they anticipate having more information on marketing needs by next year’s budget.

Moore noted eight members were approving of this fund as is and two members wanted to make changes.

E. Fund 100-120 Visitor Amenities

Beaucaire explained the percentage allocations of transient rental taxes to Visitor Amenities were established by the State. Webb asked about the allocation for Streets. McClung explained he wanted to

add parking as part of paving Driftwood (ballfield road) and parking does qualify for Visitor Amenities. Beaucaire noted some of the grants will require matching funds. Beaucaire reports she is having the engineer look at the circulation flow in the greater downtown area. Keller clarified that Streets was used instead of Parking because the money goes into the Streets fund.

Moore noted Drew Roslund and Anthony Muirhead wanted to talk about the use of Visitor Amenities funds.

Drew Roslund (Overleaf Lodge) wanted to more closely examine the restrictions on how Visitor Amenities Funds were spent. He suggested Yachats has been inappropriately using restricted funds. He noted the restrictions for tourism or tourism related facilities, defining a tourism related facility as a conference center. He argued that only one item in Fund 100-120 meets the definitions in ORS 320. Roslund argued that neither the Commons or the Little Log Church were tourism related facilities. He stated that 50% of the City's income comes from tourists. He noted he hears at conferences that funding of the Library with Visitor Amenities funds was "laughable." He asked that the Library be removed from this fund. He asked that the City begin to take action to come into compliance with the State restrictions. He also noted Visitor Amenities was only about promotion and tourism related facilities.

Groth asked Roslund about using this fund for parking. Roslund stated there was a case in Bend, OR where pavement was disallowed for use of Visitors Amenities. He suggested that parking could be appropriate but a roadway was not.

Anthony Muirhead (Adobe Resort) agreed with Roslund and suggested researching how cities have used the transient rental tax. He noted there were several examples where cities have been found to have inappropriately used these monies.

Glenn recalled the first use considered for the 501 Building was for a Visitors Center. He noted that the people involved in the tourism industry recommended that the Visitor Center remain in the central area rather than be isolated at the 501 Building.

Revisit Fund 100-100

Groth noted at bottom of page 1 of 100-100 there were allocations for Departments 101 and 102, and above that there were transfers for the funds 120, 150, and 240.

F. Fund 150-101 Capital Reserves City Hall

Beaucaire explained the Equipment/IT Projects were itemized at the bottom of the sheet. Vaaler clarified that the \$36,703 and \$39,903 amounts differed because the timing of when calculations were made.

Heather Hoen explained the \$75,000 for Office Upgrade was based on previous rough estimates from contractors, including \$30,000 for flooring, \$10,000 for windows, \$6,000 for paint, and \$10,000 for framing walls. She noted all components need to be paid at prevailing wages. Groth suggested the item was under City Hall as it was moving City Hall. Vaaler asked if they could save on prevailing wages if the work was divided between years. Hoen indicated it was a violation of State law to split a project for that purpose.

Beaucaire added they were exploring options for grants and, if that came from federal monies, that would require paying prevailing wages and would require matching funds.

The Committee agreed to the line items for Fund 150-101.

G. Fund 150-102 501 Building

Beaucaire stated this fund would be reclassified as City Hall as the 501 Building would soon be used for City Hall.

H. Fund 150-121 Streets

Beaucaire stated the City were applying for a grant for street funding. She added McClung has also found other potential opportunities for funding. Beaucaire noted the CIP on page 7 of 8 outlined the street projects. She provided details of several of the CIP projects and noted some of the numbers were placeholders. McClung explained the situation on Horizon Hill where there might be potential for a slide. He reported the core sample revealed that most of the dirt was fill, so the trench was likely due to this fill settling and not land mass movement. McClung noted that road was put in before there were many regulations on its engineering.

I. Fund 150-122 Library

Beaucaire stated the Library requested that remaining funds for this year (FY18-19) be rolled over into FY19-20 and that an additional \$50,000 be included in FY19-20. She estimated that the entire project is anticipated to be around \$375,000, of which \$60,000 is the City's portion. Anderson clarified the City's contribution was not from the Hall Bequest.

J. Fund 150-123 Little Log Church and Museum

Beaucaire recalled the Budget Committee previously \$150,000 in FY18-19 and another \$150,00 in FY19-20. She stated the request is to roll over the funds left in FY18-19 to FY19-20. She indicated the project would likely span two fiscal years and they were looking for grants.

Vaaler wanted to see significant fundraising before promising funding. Purcell asked what amount was realistic as a need for the Little Log Church in FY19-20. Karl Christianson stated the nonprofit was founded as 501(c)4, and they were meeting with an attorney in Eugene about converting to a 501(c)3 so donations would be tax deductible. Christianson explained the efforts they were taking to fundraise going forward. Purcell wanted to know more about community support and when they would need the money. Beaucaire added that some grants would require matching funds. Webb recalled that the City would acquire the building but Friends were to maintain it. Beaucaire had the understanding that a 501(c)3 could not be legally responsible for maintaining a city building. Purcell stated the community should help support the building. Keller stated she saw the Little Log Church and Museum as a tourist draw. Keller suggested the facilities could be better promoted, and if they were going to spend \$300,000, they should treat it as a tourist entity. Bloch agreed that setting aside \$300,000 was premature. Beaucaire noted the damage keeps escalating. Beaucaire clarified they were rolling the \$150,000 from this year to next year. Purcell suggested allocating 25% of the building cost (\$75,000) and \$10,000 for engineering while the fundraising issues continue to be investigated. Beaucaire noted some of the grants required 100% matching funds.

Glenn asked if there was some other big expenditure requiring funding that would need these funds. Vaaler suggested that 25% of the monies to fund Little Log Church was from City reserves, and that money could instead go to help fund Public Works reserves and projects. Webb suggested that every project goes over-budget and the City should be building reserves now for the future. Beaucaire clarified that the 25:75 split was for operations, not capital. She noted last year, \$112,000 was transferred from Visitor Amenities to the Little Log Church and Museum reserves, and rolling over \$150,000 was just continuing what was appropriated last year. Groth noted the \$112,000 was 75% of the \$150,000 allocation. Groth clarified there was no money coming from Visitors Amenities in the upcoming budget. Kerti added that cutting the funding now would severely hamper the ability to move forward with the

project. Webb stated that some funding is needed in order to apply for grants and get community support. Webb also had concern about whether the City could be held liable for misusing Visitor Amenities funds.

The Committee agreed to keep the line items in Fund 150-123 as is.

K. Fund 150-124 Commons

Beaucaire noted she removed the 54,000 for projects from this fund as she placed a \$50,000 line item for maintenance in the operational budget for the Commons.

L. Fund 150-125 Parks & Trails

Beaucaire reviewed the projects proposed by Trails. She noted the 804 Mitigation Funds were part the transfer of Oceanview Drive. Groth suggested making the \$50,000 come from the General Fund 100-100 rather than Visitor Amenities. Vaaler had some objections to this suggestion. Webb and Keller stated Visitors Amenities was a more appropriate for Trails than some other projects, especially because the 804 Trail is an attraction. Webb doubted that a boardwalk type project could be affordably constructed and maintained. Moore noted this money was a placeholder at the moment as they were still waiting on archeological studies to determine if any work could be done.

The Committee agreed to leave the proposed budget as is.

M. Fund 150-130 Storm Drains

Buckwald indicated that the \$40,000 for the Hanley Culvert line was supposed to be for Build Out/Improvements. Groth discussed ways to clear the balance in this fund.

N. Fund 150-160 Water

McClung explained the CIP projects for water. He explained 30,000-60,000 gallons are used each day for backwashing, and this backwash water could be recycled. He explained how an earthquake valve would work to shutoff flow and the levels of alarms that could operate to allow extra flow for an event like a fire. Purcell and Webb both expressed concern over the poor engineering around the earthquake valve installed with the South Tank.

Vaaler stated \$20,000 seemed high for a study. Groth reported the Public Works and Streets Commission just voted to recommend a outside study. Beaucaire explained that this study was highly specialized and included analysis of maintenance, weather, replacement, water availability needs. She also noted the attorney and auditors both recommended getting an independent study. Bob Bennett noted that the master plans were different than the rate study. Bennett added that the decision to go with a third party for the water rates was in part to gain credibility and impartiality.

McClung stated Water Plant Systems were upgrades to equipment, like the clarifier drive wheels and gears.

Webb suggested the \$2,000 labor cost was unrealistically low. McClung noted each of the projects have some labor costs built in. Groth explained how the monies allocated for labor are posted in the different funds.

McClung noted the Truck line item was to replace a utility truck they lost the previous year.

No changes were made to this fund.

O. Fund 150-170 Wastewater Plant

Buckwald clarified the Pole Building was funded for FY18-19 and FY19-20. Buckwald noted the line item for doors included seven doors. He indicated “side gate” should read, “slide gate.” Groth suggested they include I&I in the next fiscal year. Lauritzen reported that in the URD amendment, money I&I would resume in FY19-20 at \$25,000 each year for ten years.

The Committee agreed to add \$30,000 for I&I and to transfer \$25,000 from the URD.

Moore continued the Budget hearing at 2:20 pm to be reopened after a hearing for the URA.

PART 3: URBAN RENEWAL AGENCY

Moore re-opened the URA Hearing at 2:20 pm.

The Committee agreed to increase the revenues from \$268,000 to \$303,000 and to add a line to transfer \$25,000 to Wastewater by increasing the Property Tax line to \$298,000.

Groth moved to approve changes in Fund 900-100 to increase the Property Tax line to \$298,000 and to add a transfer of \$25,000 to Fund 150-170 Wastewater: Aye – 10; No – 0.

Moore closed the URA Hearing at 2:29 pm.

PART 4: BUDGET HEARING

Moore reopened the City Budget Hearing 2:30 pm.

P: Fund 155-168 South Tank Loan

Beaucaire noted payments begin in December 2019 and the URD contribution was for \$100,000. She noted the Finance Committee would be reviewing this contribution to see if the unused portion could go to repay other loans and the principal and interest was only \$40,000. Beaucaire clarified with Lauritzen that this loan could be set up for 30 years.

Q. Fund 150-017 and Fund 150-018 Water Revenue Bond

Beaucaire summarized that this first loan was at 3.07% interest and has two payments per year. The second loan was at 3% interest and has two payments per year.

R. Fund 150-176 Wastewater Plant Loan

Beaucaire explained this Loan was comprised of two loans, one from IFA (5% variable with 1 payment per year) and one from DEQ (2.9% with 2 payments per year). Moore asked about the 5% variable rate loan and whether that rate would go down. Beaucaire indicated these issues would be addressed with the Finance Committee. Webb recalled the Food & Beverage Tax was supposed to sunset.

S. Fund 160 SDC Charges

Beaucaire explained she was very conservative in estimating the amounts on this sheet. Groth noted the “LID repayments transferred from Reserves” came from Fund 150-100 and there was \$25,294 left in that reserve fund. He noted on the of the binder summarizing Capital Reserves, there was \$25,294 left in the LID column. He suggested to transfer this remaining amount to Fund 160-100 for LID repayments for FY19-20 to close out the column in the reserve Fund 150-100. The Committee agreed to this change.

Webb asked about the contribution from Fisterra to SDCs. Vaaler noted that Fisterra asked for a payment plan spread out over many years. Beaucaire noted that there will not be additional construction for Fisterra but they will continue to make annual payments. Webb was concerned that building in general

would decreasing in the near future which would impact SDCs. Webb anticipated that SDCs would continue to drop more than was being estimated.

T. Fund 200-100 Highway 101 Construction

Beucaire indicated the Finance Committee would review and recommend to Council where to put the remainder of this fund.

U. Fund 240-122 Library

Webb suggested the building and maintenance could be removed if the capital project was going to refurbish the building. Beaucaire stated the Library still needed significant maintenance. Webb recalled the Library reported 15% of patrons were non-residents, and coupled with the concerns over appropriate spending of Visitor Amenities, the funding could come from the General Fund instead of Visitor Amenities. Vaaler recalled that checked out books was at 15% but there were significantly more visitors coming into the Library for the computers, the space, and other purposes. Moore recalled the Librarians reported that they get people asking questions about the City when the Visitors Center was not open. The majority of the Committee agreed to keep this fund as is.

V. Fund 240-123 Little Log Church and Museum

Vaaler clarified that the maintenance fee was based on the current building. Groth suggested funding may be needed to maintain the building until the rebuild occurs.

W. Fund 240-124 Commons

Webb thought the amount for maintenance was very high and wanted to see a plan for what maintenance would be done. Webb wanted money to be kept in reserves until needed. Purcell asserted the \$3.50 per square foot was consistent with approaches used for other building. Bloch suggested this money could be used for remodeling the building when City Hall vacates the building. Beaucaire noted there were many small projects were needing upgrades that did not fall under CIPs. Beaucaire noted the civic meeting room could remain in the Commons for another year.

X. Fund 240-125 Parks & Trails

Beucaire explained items in the Trails budget. Vaaler reported that the Trails Committee did reduce the amount for refreshments from \$2,000 to \$1,500. She noted some of that money was used for water and nutrition bars for workers on the trail. Vaaler stated that Linda Hetzler donated the food and the City pays the setup fee. She noted Trails decreased their conference and travel amount from \$4,650 to \$3,000. Webb asked what the Building or Land Maintenance item was for. McClung explained there was a room at the water plant that Trails to use for tools storage.

Y. Fund 621-100 City Infrastructure - Streets

Buckwald explained the line items in this fund, making note of increasing fuel costs and related projects. Buckwald asked to add \$2,000 to the fuel and tire costs, bringing it to a total of \$6,500. Groth suggested transferring \$2,000 from the General Fund to cover this increase. The Committee agreed to these changes.

Webb asked for clarification on the doubling of insurance costs.

Groth clarified that the Street Lights item was formerly in another section.

Purcell asked if the large maps and blueprints stored at the plant had backups. Buckwald and McClung agreed this was a much-needed service. McClung suggested that the engineers could use their equipment

to scan the documents. McClung added the crew was documenting institutional knowledge from employees onto these maps. Purcell added there were grants available for GIS conversions.

Z. Fund 630-100 City Infrastructure - Storm Drains

Buckwald explained year-to-date figures were low as some of the storm drain costs were yet to happen this year.

AA. Fund 660-100 City Infrastructure - Water Systems

McClung explained Public Works has been focusing on eliminating leaks. He noted the distribution system parts expenses have resulted in significant improvements in the water efficiency rate from an approximately 9% to nearly 7% loss. McClung indicated he raised the contingency amount to \$60,000 as it was common to plan for 10-20% of project costs for contingencies, and this amount was approximately 10%.

AB. Fund 668-100 City Infrastructure – Water Construction

Beaucaire explained this fund was for the south tank project and the Finance Committee will make a recommendation to Council as to where this \$211,412 remaining amount will go. Lauritzen explained this amount was expended before the loan was approved, so the residual just needed to go back to where it was pulled from for these earlier expenditures.

AC. Fund 670-100 City Infrastructure – Wastewater Systems

Buckwald noted the sewer plant was upgraded to a Class 3 plant last year. He reported it was taking around 1.3 FTEs to complete work in the sewer plant so the allocated labor was approximately \$36,000 higher. He noted the higher DEQ fees were due to the reclassification of the plant. Buckwald explained they were switching their certification courses to be done every two years rather than staggering the trainings. He noted the Collection Systems Maintenance was increased to \$20,000 in order to catch up on deferred maintenance issues. He plans to refurbish pumps over the next 2½ years. Keller clarified there were 11 pumps in the field and many more in the plant. Buckwald reported he has had trouble getting workers in to do the I&I work. Webb asked what the change in classification of the plant meant. Buckwald explained DEQ previously miscalculated the points the plant earned and the plant actually qualified as a Class 3. Buckwald explained the classification has to do with the complexity and frequency of testing.

Webb stated part of the reason for getting a new sewer plant was to save in costs. Buckwald explained the maintenance costs are actually low when viewed over the years the plant has been in service.

AD. Miscellaneous

Lauritzen noted there was a mathematical error in fund 155-100. Beaucaire reported someone had already noted that error and a correction had been made.

Lauritzen recalled when the decision was made to use \$100,000 of the URD to service the debt for the south tank loans, they knew the loan payment would be less than the \$100,000 allocation. He noted the loan payment was only \$39,000. Lauritzen reported the plan was to use that extra \$60,000 of URD money to reduce the amount the sewer plant would need to contribute to the DEQ reserves, thus allowing the sewer plant to contribute \$60,000 to capital reserves. He suggested eliminating the \$60,000 transfer from the sewer plant to the debt reserves and instead sending that to capital reserves. Moore noted they could also use the extra URD money to pay down the 5% loan debt. Webb asked if the URD money could be used for this other loan. Beaucaire stated her initial research is indicating that it can be used for that purpose. She added that the Finance Committee would look more closely at this matter.

Glenn moved to approve the City of Yachats FY2019-2020 budget as amended: 9- 1 (Webb)

AE. Other Public Comment

Webb reported that he knows clients that are excluded from budgeting process because of the daytime meeting. Moore explained the meeting was changed to the daytime to save overtime costs for staff.

Anderson complimented the work of Beaucaire and the Budget Committee for creating a much more understandable budget document and discussion process.

Moore adjourned the meeting at 3:59 pm.

ATTEST:

W. John Moore, Chair

Shannon Beaucaire

Date

Minutes prepared by H H Anderson on September 6, 2019.

Appendix B: Budget Allocation Requests

Mid-Coast Conservation Consortium Request

Membership Dues Analysis (Draft)	
Example Budget	\$40,000
Payments: "All Providers"	
Tier 1: Large Water Providers	\$10,000
Tier 2: Medium-Large Water Providers	\$5,000
Tier 3: Medium Water Providers	\$1,500
Tier 4: Small Water Providers	\$100

(Suggested contribution between \$0-\$300; \$100 used as an example)

Aug-2019							All Providers		Mid-Range Participation		S Providers	
Tier	PWS Name	System Type	Owner Type	Connections	Population Served	Demand Estimate (MG)	Payment	Total Share of Budget	Payment	Total Share of Budget	Payment	Total Share of Budget
1	LINCOLN CITY WATER DISTRICT	C	Local Government	6,234	20,830	415	\$ 10,000	24%	\$ 11,000	28%	\$ 15,000	38%
	NEWPORT, CITY OF	C	Local Government	4,850	10,160	785	\$ 10,000	24%	\$ 11,000	28%	\$ 15,000	38%
2	SEAL ROCK WATER DISTRICT	C	Local Government	2,552	5,500	119.2	\$ 5,000	12%	\$ 5,800	15%	\$ 7,000	18%
	KERNVILLE-GLENEDED-LINC BCH WD	C	Local Government	2,378	5,598	156.8	\$ 5,000	12%	\$ 5,800	15%		0%
3	TOLEDO WATER UTILITIES	C	Local Government	1,369	3,645	314	\$ 1,500	4%	\$ 1,500	4%		0%
	WALDPART, CITY OF	C	Local Government	1,318	2,080	91.6	\$ 1,500	4%	\$ 1,500	4%	\$ 1,500	4%
	SW LINCOLN CO WATER PUD	C	Local Government	1,270	3,000	59.78	\$ 1,500	4%	\$ 1,500	4%		0%
	DEPOE BAY, CITY OF	C	Local Government	1,084	1,398	68.3	\$ 1,500	4%		0%		0%
	YACHATS, CITY OF	C	Local Government	853	1,000	72	\$ 1,500	4%	\$ 1,500	4%	\$ 1,500	4%
	SILETZ, CITY OF	C	Local Government	480	1,200		\$ 1,500	4%		0%		0%
4	PANTHER CREEK WD	C	Local Government	406	760		\$ 100	0.2%	\$ 100	0.2%		0%
	LOWER SILETZ WATER SYSTEM	C	Private	155	158		\$ 100	0.2%		0%		0%
	HILAND WC - ECHO MOUNTAIN	C	Private	142	362		\$ 100	0.2%		0%		0%
	OTTER ROCK WATER DISTRICT	C	Local Government	139	125		\$ 100	0.2%		0%		0%
	HILAND WC - BOULDER CREEK	C	Private	131	350		\$ 100	0.2%		0%		0%
	INN AT OTTER CREST	C	Private	125	90		\$ 100	0.2%		0%		0%
	BEVERLY BEACH WATER DISTRICT	C	Local Government	124	150		\$ 100	0.2%	\$ 100	0%		0%
	HILAND WC - BEAR CREEK	C	Private	107	275		\$ 100	0.2%		0%		0%
	HILAND WC - WESTWOOD	C	Private	81	120		\$ 100	0.2%		0%		0%
	HILAND WC - RIVERBEND	C	Private	80	172		\$ 100	0.2%		0%		0%
	FALL CREEK WATER DISTRICT	C	Private	48	50		\$ 100	0.2%		0%		0%
	SALMON RIVER RV PARK	C	Private	45	69		\$ 100	0.2%		0%		0%
	SALMON RIVER MOBILE VILLAGE	C	Private	38	75		\$ 100	0.2%		0%		0%
	SEA CREST	C	Private	36	72		\$ 100	0.2%		0%		0%
	RIVERSIDE MOBILE PARK	C	Private	22	32		\$ 100	0.2%		0%		0%
	GUPTIL SUBDIVISION	C	Private	20	28		\$ 100	0.2%		0%		0%
	BAY HILLS WATER ASSOCIATION	C	Private	19	45		\$ 100	0.2%	\$ 100	0%		0%
	KOZY ACRES WATER SYSTEM	C	Private	19	40		\$ 100	0.2%		0%		0%
CARMEL BEACH WATER DISTRICT	C	Local Government	17	36		\$ 100	0.2%	\$ 100	0%		0%	
TOTAL: ALL PROVIDERS				24,142	57,420	2,082	\$ 40,900	100%	\$ 40,000	100%	\$ 40,000	100%

Newport, Lincoln City, Waldport, SRWD, Yachats Total	\$ 28,000	\$ 30,800	\$ 40,000
Tier 1	\$ 20,000	\$ 22,000	\$ 30,000
Tier 2	\$ 10,000	\$ 11,600	\$ 7,000
Tier 3	\$ 9,000	\$ 6,000	\$ 3,000
Tier 4	\$ 1,900	\$ 400	\$ -

Pollinator Corridor Project Request

From: Concerned Citizens for Clean Air (Maxine Centala, Diana Purdy, Tom Kerns)
To: Yachats Mayor and City Councilors
Subject: HWY 101 POLLINATOR CORRIDOR CONTRIBUTION

Dear Yachats City Councilors,

Yachats has generously supported CCCA's No Spray project for several years, and for that we continue to be very grateful.

Commissioner Claire Hall prepared the attached request asking that Yachats continue its \$1000 contribution to the Pollinator Corridor Project again this year.

One minor change: funds this year will also be used to buy seeds, plants, mulch and related planting materials and for liability insurance that ODOT requires us to have. We will also hire the county corrections crew to help prepare the ground for native plants as needed.

Therefore we ask that funds be sent this year to CCCA instead of to the corrections crew, as Commissioner Hall is doing with the county contribution.

More Details:

ODOT has designated 19 sites along 101 where we can plant for pollinators. Most sites are small, some are wooded.

We have selected one of the larger, more visible sites for our first planting. It is between Hwy 101 and Minor Park Rd. just north of the Alsea Bay Bridge on the west side.

For each site we

- use only native shrubs or wildflowers
- prepare a planting diagram, work plan and plant list
- submit them to Lincoln County and ODOT for approval

Beginning next year ODOT will not require CCCA to trim guardrails along the 25 mile corridor, so we will be able to give more attention to planting for pollinators.

Thank you again for your ongoing support of this pollinator protection project.

For questions contact Maxine Centala, mcentala@peak.org, 541 563-3651

RSVP Request

Name of Agency **RSVP of Linn, Benton,
and Lincoln Counties**

Address **203 N Main Street**

City, State, Zip **Toledo, OR
97391**

Telephone **541-574-2684**

Fax **541-336-1510**

e-mail

alucke@ocwcoq.org

Contact Name **Alicia Lucke**

Title **Program Supervisor**

Amount of Budget Allocation Request

\$2,000.00

General Description of Services Provided	<p>The <i>Retired and Senior Volunteer Program (RSVP)</i> of Linn, Benton, and Lincoln Counties appreciates the opportunity to apply for funds from the City of Yachats. Locally sponsored by the OCWCOG and nationally by the Corporation for National and Community Service, <i>RSVP</i> staff recruits and supports over 300+ volunteers in the OCWCOG region, providing them with training and education, volunteer insurance, mileage reimbursement, meals, and recognition. In Yachats, <i>RSVP</i> manages the South County <i>Senior Health Insurance Benefits Assistance (SHIBA)</i> Program, which trains volunteer counselors to provide unbiased, free Medicare options counseling. From 1/1/2019 – 12/31/2019 a total of 83 City of Yachats residents were served by the <i>SHIBA</i> Program.</p>
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<p>What will <i>these funds</i> actually be used for and how will the expenditures directly benefit Yachats Citizens</p>	<p>Contributions from the City of Yachats will help <i>RSVP</i> to continue to operate in South Lincoln County, specifically in Yachats. All of these services are available to Yachats residents and in turn saves the City resources through the cost-effective use of highly credentialed, trained volunteers.</p> <p>\$2000 will be allocated towards supporting the Yachats-based <i>SHIBA</i> Program: Estimated \$1,200 for project staff, \$270 for counselor training, meals, and insurance, \$200 for mileage reimbursements, \$200 for printer ink and supplies, \$100 technology support, and \$30 for volunteer background checks.</p> <p><i>SHIBA</i> appointments are available weekly from the Yachats Library; currently counselors are still active and available via telecounsel during the COVID-19 pandemic. We are here to serve you!</p>	
<p>Number of Yachats Citizens directly affected (Note: Must be within the City Limits)</p>	<p>80</p>	
<p>What percent of the clients served are Yachats Citizens (Note: Must be within the City Limits)</p>	<p>100%</p>	
<p>Amount requested is what percentage of the total agency budget</p>	<p>0.3%</p>	

Additional Agency Information Attached

Agency Budget Information

Meals on Wheels Request

Name of Agency	Oregon Cascades West Council of Governments – Meals on Wheels program		
Address	1400 Queen Ave. SE, Suite 206		
City, State, Zip	Albany, OR 97322		
Telephone	541-924-8455	Fax	541-924-4544
e-mail	alengach@ocwcog.org		
Contact Name	Anita Lengacher		
Title	Meals on Wheels Supervisor		
Amount of Budget Allocation Request	\$ 1,750.00		

<p>General Description of Services Provided</p>	<p><i>Meals on Wheels (MOW)</i> serves fresh hot, nutritious meals to homebound, aging adults, and adults with disabilities who often live alone, and have limited resources or ability to care for themselves. Meals are served on Monday, Wednesday, and Friday at the South County Community Center in Waldport and delivered to homebound clients throughout Yachats by volunteer drivers.</p> <p>For homebound clients, this volunteer may be the only person they see that day. Frozen meals are available for non-serving days. Menus are planned by a registered dietician to meet Federal requirements. <i>MOW</i> also promotes healthy eating basics and provides diabetic meal choices for those with restricted diets. Service for Home Delivered Meal (HDM) clients can range from several months (depending on age and mobility concerns) or until the individual is no longer able to live alone and is moved to an assisted living or nursing facility. Clients referred by hospital discharge planners may participate in the program only several weeks while they rehabilitate. Staff conduct annual reassessments to affirm continued eligibility, and make referrals to wraparound services as needed.</p>
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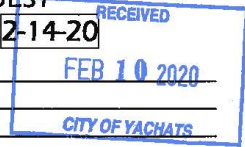
<p>What will <i>these funds</i> actually be used for and how will the expenditures directly benefit Yachats Citizens</p>	<p>Funding awarded will be used to purchase nutritionally balanced meals served to Yachats residents. <i>MOW</i> currently serves nine Yachats residents approximately 1,230 meals. The cost to deliver one meal is \$14.50; support from the City helps to supplement this.</p> <p>While providing nutritious meals is the program's top priority, our goal is to assist those we serve to remain independent and healthy in the home of their choosing for as long as possible. For those homebound and living in rural areas, restricted access to proper nutrition and isolation pose health and safety risks. Specially formulated, hot meals provide optimal nutrition to keep clients both physically and mentally active. Because <i>MOW</i> volunteers are trained to identify situations that might require intervention and act accordingly, each home delivery doubles as a safety and well-check.</p>	
<p>Number of Yachats Citizens directly affected (Note: Must be within the City Limits)</p>	<p>9</p>	
<p>What percent of the clients served are Yachats Citizens (Note: Must be within the City Limits)</p>	<p>1%</p>	
<p>Amount requested is what percentage of the total agency budget</p>	<p>< 1%</p>	

X Additional Agency Information Attached

YYFAP Request

COMMUNITY AGENCY BUDGET ALLOCATION REQUEST

BUDGET YEAR: 2020-2021 SUBMISSION DEADLINE: 2-14-20



Name of Agency	Yachats Youth & Family Activities Program, Inc.		
Address	441 Hwy 101 N (PO BOX151)		
City, State, Zip	Yachats, OR 97498		
Telephone	541-547-4599	Fax	
e-mail	yyfapkids@gmail.com		
Contact Name	Alice Beck		
Title	Executive Director		

Amount of Budget Allocation Request	\$30,000
General Description of Services Provided	YYFAP provides Early Childhood Education in the form of preschool, Indoor Park and Parent and Family Activities, such as our Literacy Program (Families Together Partnership). We also put on several community special events such as Santa Breakfast and the Little Sweethearts Dance with other partners like the Yachats Lion's Club & Yachats Community Presbyterian Church. Every other year we try to offer evidence-based parenting education programs such as The Incredible Years and/or Nurturing Parenting. We also offer a school age program for youth in the afterschool hours, called Recreation Plus for youth 5-12. We also work with youth ages 13-18 who volunteer in this program in a community service oriented and skill building capacity. We help them to become mentors of younger youth, serve as peer role models and assist them with job resumes, applications, and provide recommendations for them for future employment. If funding allows, we later offer them their first job as an aide.
What will these funds actually be used for and how will the expenditures directly benefit Yachats Citizens	These funds will be used as operating expenses for our programs. With this \$30,000 we are able to leverage other funding from private foundations and other private donors. Many of these resource opportunities don't allow much, if any, for operational (administrative) expenses. We appreciate that you allow us that flexibility. An estimated 85% of the children and youth that attend our programs live at or below poverty this year. In addition, our children lack access to services. Most of our preschoolers qualify for Head Start but there are no spots available and transportation is a barrier. Our school aged children would likely be left home alone if it were not for the program your contribution helps to fund. We have increased parent financial participation dramatically, but very few can pay full cost. The city's funds help us to make up some of that difference. Many of our families can't afford to live in the city limits and so aren't reflected in the Yachats percentages below. They are however part of the work force of Yachats; many of them members of the town's service community. They would live here if they could afford housing. So they receive the benefit of the services we provide their children; although they aren't technically residents, they are part of the community. We are an intergenerational program. Community members volunteer special talents or monitor and supervise youth, which allows citizens to interact with young people, a healthy activity for both. They are helping to build the assets of youth, which in turn will create good citizens of the world. Research shows that all youth benefit greatly from increasing the protective factors that keep them from risky behaviors. Positive youth development like we offer helps to make the community a healthy place to live for everyone. In addition, many of the programs that the youth put on provide entertainment and enjoyment for the citizens of Yachats. This multigenerational blending makes for a well-rounded community where all ages live and play together.
Number of Yachats Citizens directly affected (Note: Must be within the City Limits)	325
What percent of the clients served are Yachats Citizens (Note: Must be within the City Limits)	49%
Amount requested is what percentage of the total agency budget	15%

Additional Agency Information Attached Agency Budget Information Attached

City Use Only

Amount of Request Last year	Amount Approved Last Year
Amount of Change	% of Change

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yachats youth and family activities program

po box 151 • yachats, or 97498 • 541-547-4599 • yachatsyouth.org



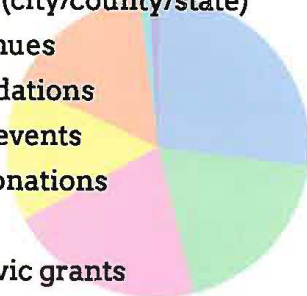
49 % live in Yachats

41 % live in Waldport

10 % live elsewhere (Seal Rock, Tidewater, Ten Mile, etc.)

our income:

- 27 % government (city/county/state)
- 19 % earned revenues
- 21 % private foundations
- 15 % fundraising events
- 16 % individual donations
- 1 % United Way
- 1 % corporate/civic grants



Volunteers gave us over **1300** hours of their time

we served:

- 822 meals at Families Together to
- 98 different families
- 37 children at Rec+
- 30 preschool children from September to June
- 21 school-aged children during summer camp
- 15 preschool summer campers
- 22 swimmers and water safety learners
- 53 children plus caregivers at Indoor Park

We are a certified childcare program and a USDA Food and Nutrition Program through the Oregon Department of Education.

We are proud of our summer water safety/swimming program, which we can offer thanks to Ken and Mary Aebi and the Quiet Water Homeowners' Association.

This institution is an equal opportunity provider and employer.

OCZMA Request



Oregon Coastal Zone Management Association

1201 Court Street NE, Suite 300 | Salem, OR 97301 | www.oczma.org

December 19, 2019

Re: Maritime Sector

Dear Coastal Cities, Counties, Ports and Maritime Industries,

The Oregon Coastal Zone Management Association (OCZMA) is a voluntary association of local governments on the Oregon Coast – counties, cities, ports, soil and water conservation districts, and tribes and affiliate members – founded in 1975 as a bipartisan organization and formed under ORS chapter 190. Our mission at OCZMA is to provide a collective voice that advocates for the Oregon Coast.

In 2017, at the request of OCZMA, a bill was sponsored in the legislature (SB 867) to establish a Maritime Sector Workforce Task Force to look at ways to prepare and connect workers to our coastal maritime economy. The legislature approved formation of the task force, which was chaired by Lincoln County Commissioner Doug Hunt and included wide-representation from the public and private sectors.

The task force prepared a report which was submitted to the Workforce and Talent Development Board (WTDB). The report included a study of the maritime sector and determined it was larger than previously thought. Nearly 20,000 jobs in Oregon are involved in the maritime sector and, overall, they are higher paid than the average wage in the state. These findings led WTDB to include maritime as an official workforce sector in the state for the first time.

Another finding in the report was that an investment in the maritime sector was needed to improve training and to make new connections between education partners and businesses to create a solid base for the sector. The recommendation was for a \$500,000 investment in all aspects of coastal maritime workforce training, starting in high schools and continuing with ongoing worker training needs.

Task force members expect to lobby for this investment so that the next legislative session will consider this important investment in our future. In the meantime, we are working to fund a maritime sector expert/coordinator position that can begin to align and connect the various entities in this sector in a unified action. This will demonstrate how a major investment in this sector is essential for the coast as well as the entire state.

This position would bring maritime expertise to a workforce system, including outreach to industry and support for community colleges to develop or expand industry relevant programs. The position would also provide outreach to school districts, career and technical education (CTE) programs, STEM hubs, and apprenticeship programs to connect them to the maritime

sector. In addition, the position would create and coordinate an active network of workforce training providers including:

- Southwestern Oregon Community College (SWOCC): Coos County, Curry County, and coastal Douglas County
- Oregon Coast Community College (OCCC): Lincoln County and coastal Lane County
- Tillamook Bay Community College (TBCC): Tillamook County
- Clatsop Community College (CCC): Clatsop County
- Northwest Oregon Works
- Lane Workforce Partnership
- Southwest Oregon Workforce Investment Board

The maritime sector expert/coordinator would also assist partners in the maritime sector in developing ongoing funding strategies that support adapting nationally available maritime curriculum for local conditions, including the necessary equipment/supplies and maritime faculty.

The cost for this position over a one-year period is approximately \$100,000. The Ford Family Foundation has expressed interest in investing toward this important effort but would need to see a coastal commitment as well. In light of that, we are looking to raise \$50,000. Recently, OCZMA committed \$10,000 toward this effort and Lincoln County also agreed to commit \$10,000.

We request that you consider a contribution toward this effort as well. We believe that a small investment now would not only raise the collective performance in maritime workforce training today but also lay the groundwork for a major investment in the next legislative session.

Thank you for your consideration, and please don't hesitate to call us with any questions.

Sincerely,



David N. Allen
OCZMA chair

cc (via e-mail):
Oregon Coastal Caucus
Governor's Office
Workforce and Talent Development Board
Maritime Sector Workforce Task Force

**Cape Perpetua
Request**

Name of Agency

Cape Perpetua Collaborative / Discover Your Nothwest

Address	Paul Engelmeyer PO Box 694	
City, State, Zip	Yachats, OR	
Telephone	541-547-4097	Fax
e-mail	pengelmeyer@peak.org	
Contact Name	Paul Engelmeyer (pengelmeyer@peak.org) & Tara DuBois (capeperpetuacommunications@gmail.com)	
Title	Audubon Sanctuary Manager & Communications Coordinator for Cape Perpetua Collaborative	

Amount of Budget Allocation Request \$5,000

General Description of Services Provided	<p>Tourism and Conservation in the Cape Perpetua Scenic Area Building on the past years of educational efforts by Cape Perpetua Collaborative, we are seeking support for the Communications Coordinator to support Cape Perpetua Scenic Area with on-site communications at the Cape Perpetua Visitor Center during the key tourist months and into the shoulder season summer and fall 2020.</p>
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<p>What will <i>these funds</i> actually be used for and how will the expenditures directly benefit Yachats Citizens</p>	<p>During peak season, the coordinator’s role will be to execute a variety of educational and interpretive programs at the visitor center and surrounding natural area, as well as be a resource for promoting tourism opportunities within the City of Yachats. Based on previous season visitor intercept, we expect this individual to engage with thousands of tourists, and a key resource for natural resource education and local business promotion alike. During the summer & shoulder seasons, the coordinator will help support a variety of educational events based in Yachats such as citizen science projects, speakers/film series and events like our Annual Land-Sea Symposium in November which draws hundreds of individuals from outside the community (in an otherwise slow tourism month). We have successfully facilitated communications and educational projects with Discover Your Northwest (DYNW) as the fiscal agent in the past. We continue to expand that model, bringing together stronger communications partnerships with a variety of agencies, businesses and non-profit organizations. We have also developed a hospitality packet for businesses which includes resources for visitors to the area to gain depth to the area as well as safety and etiquette. We will continue to add resources to this packet and work with the Yachats Coordinated Marketing team sharing these resources as well as results from the Cape Perpetua Visitor Intercept Survey to aid in marketing efforts for local businesses and City of Yachats.</p> <p>The uplift in promotion of community as well as recreational events and opportunities around the Cape Perpetua area will lead to more dollars from visitors to the community through overnight stays and associated costs. This small investment in an outreach and educational program will continue to solidify the relationship between the Cape Perpetua Visitor Center and the City and aligns strongly with the City’s vision for Yachats as “a place where natural resources are valued and protected”.</p> <ul style="list-style-type: none"> • Coordination with existing partners to deliver content and send newsletter to list of over 800 people for regular updates of coordinated efforts and opportunities to engage on the ground. • Support sharing of ongoing activities and newsletter updates with broader social networks. • Education content delivered through on-site field trips and outreach programs designed to connect youth to protected marine and forest environments. • Opportunities organized for service learning and citizen science projects. • Provide training sessions on marine reserves, marbled murrelets, tide pools, and other relevant subjects delivered to volunteers and agency staff. • Statistics on visitor contacts, programs delivered, staff trained will be tracked and included in program reports each month. • Advertised weekly programs will focus key resource areas and themes. • Guest Speaker events will be scheduled during the off-season (November – March). • An archive of high quality pictures, short videos, and interpretive programs generated by this project will be shared with partners and available for use through our Hospitality Packet to be utilized by local businesses to aid in their marketing efforts. • A final Program Report and assessment will be provided to all partners of what was accomplished and what was learned. • Continue to attend the monthly Yachats Coordinated Marketing meeting to share visitor information in regards to the Cape Perpetua Visitor Intercept Survey and environmental/marine reserve assets.
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Number of Yachats Citizens directly affected (Note: Must be within the City Limits)	
What percent of the clients served are Yachats Citizens (Note: Must be within the City Limits)	%
Amount requested is what percentage of the total agency budget	16%

Additional Agency Information Attached Agency Budget Information Attached
(Provide 12 copies of any supplemental information, brochures, or budget documents)

Cape Perpetua Collaborative Budget

Donations	\$1,000
Oregon Community Foundation	\$12,500
Lazar Foundation	\$11,000
City of Yachats	\$5,000
\$29,500	

Cape Perpetua Collaborative Vision & Guiding Principles

Vision

Our vision is to foster conservation and collaboration within local communities for scientific exchange, management, awareness, and stewardship from the land to the sea *in and around Cape Perpetua Marine Reserve*.

Guiding Principles

These principles guide all management tasks and activities implemented by collaborative partners.

- Engaging in Partnerships: Partners understand the importance and value that exists from communicating and working together and will strive to support one another through active communication and partnership.
- Leveraging Resources: Partners will seek opportunities to streamline efforts and leverage human and financial resources to advance management, monitoring, and the public engagement, safety, and enjoyment of *Cape Perpetua special management areas**.
- Ensuring Community Engagement: Partners understand the importance of building community and public confidence and understanding in management and monitoring efforts within *Cape Perpetua special management areas*. As such, all partners will be forthcoming, honest and open

in communications about actions related to *Cape Perpetua special management areas* monitoring and ongoing management.

Founding Partners

US Forest Service, Oregon Department of Fish & Wildlife, US Department of Fish & Wildlife, Portland Audubon, Oregon State Parks, Surfrider Foundation, The Nature Conservancy, Confederated Tribes of Coos, Lower Umpqua & Siuslaw Indians, Discover Your Northwest

Cape Perpetua Collaborative – Declaration of Cooperation

The Cape Perpetua area, in the central coastal region of Oregon, includes the Cape Perpetua Marine Reserve and Marine Protected Area, numerous state parks, Audubon’s Ten Mile Creek Sanctuary, US Forest Service areas (including the Siuslaw National Forest, Cape Perpetua Scenic Area, and the Rock Creek and Cummins Creek Wilderness Areas), a Globally Important Bird Area, the Oregon Islands National Wildlife Refuge, Oregon’s Ocean Shore State Recreation Area, and numerous other sites and natural and cultural resources that provide habitats for migratory and resident seabirds, marine mammals, and native fish and wildlife as well as places for people to recreate. Cape Perpetua exemplifies the land-sea connection, a unique place where land and sea intersect to produce productive coastal rainforests and ocean upwelling that fuels a productive food web.

Working together and coordinating conservation efforts in this region will help make efficient use to leverage available resources, and accelerate the pace at which Oregonians are made aware of, appreciate, understand and support the natural and cultural values of this region.

The objective of this declaration is to implement outreach, education, and research/management initiatives associated with the Cape Perpetua region in a coordinated and comprehensive fashion. It is acknowledged that each entity involved in the initiative has a suite of responsibilities. Members of the collaborative include representatives from federal and state agencies, non-governmental organizations, tribal sovereign nations, and local governments and businesses. As new entities form and interest in the collaborative accelerates, new signatories may be added to this Declaration of Cooperation.

The signatories to this Declaration of Cooperation recognize that focused outreach, communications, and research/management efforts associated with the Cape Perpetua region will provide Oregonians and visitors to the state with a variety of experiences, opportunities, and information to become informed and aware of the uniqueness and importance of the region as well as management actions and conservation measures to protect and enhance its natural and cultural resources. Signatories seek to engage local communities and advance awareness and understanding of the existence, purpose, and science outcomes of the natural and cultural resources and recreational opportunities of the Cape Perpetua region.

This Declaration of Cooperation represents a public statement of intent to participate in the collaborative, to strive to identify opportunities and solutions, to contribute assistance and support within resource limits, to foster conservation and collaboration for scientific exchange and information and data sharing, to encourage stewardship of natural and cultural resources, and to work with other collaborative members in promoting the outcomes we seek to achieve through regional outreach to protect and preserve the scenic, natural, and cultural resources values in the region.

This Declaration of Cooperation will remain in good standing through December of 2023, but may be amended at any time with the consensus of collaborative partners.



DATE: May 18, 2020

TO: Budget Committee Members

FROM: Shannon Beaucaire, City Manager

SUBJECT: Budget Tables

It has come to my attention that when the Budget was last revised that older information had been included.

I have attached all tables, organized in the following categories:

1. Debt Service,
2. Public Works Operating & Capital,
3. General Fund Operating & Capital, and
4. Special Funds.

Each category has a title page on it in this document. Furthermore, additional CIP tables are attached to Streets – Capital, Water - Capital, and Wastewater – Capital to detail out the capital projects in those accounts.

I sincerely apologize for these publication oversights.

DEBT SERVICE

	Original Amount	Outstanding June 30, 2020	Payments Due FY2020-21
Water Revenue Bond (Interest 3.07%)	\$512,000.00	\$427,415.82	\$42,850.38
Water GO Bond (Interest 3.0%)	\$533,000.00	\$439,091.33	\$43,825.00
South Tank Business Oregon Loan (Interest 1.0%)	\$1,030,000.00	\$1,005,498.08	\$39,910.56
DEQ Wastewater Plant Loan (Interest 2.9%)	\$6,671,721.00	\$3,545,001.00	\$467,216.00
DEQ Wastewater Plant Loan (Interest 2-5%)	\$528,756.00	\$365,562.00	\$36,911.88
Total Debt Activities		\$5,782,568.23	\$630,713.82

Water Revenue Bond

				2020-2021	2020-2021	2020-2021	
2017-2018	2018-2019	2019-2020	2019-2020				
2nd Preceding Year	1st Preceding Year	Adopted Budget	Estimated Actual	Description	Proposed Budget by Officer	Approved Budget by Budget Cttee	Adopted Budget by City Council
	149.62	0.00	299.24	Beginning Balance	448.86		
0.00	0.00	0.00	0.00	Interest Earned	0.00		
43,000.00	43,000.00	43,000.00	43,000.00	Water System Transfer	43,000.00		
43,000.00	43,149.62	43,000.00	43,299.24	TOTAL REVENUE	43,448.86		
15,510.16	14,664.38	13,792.42	13,792.42	Interest Expense	12,893.49		
27,340.22	28,186.00	29,057.96	29,057.96	Principal Payments	29,956.89		
42,850.38	42,850.38	42,850.38	42,850.38	DEBT SERVICES	42,850.38		
42,850.38	42,850.38	42,850.38	42,850.38	TOTAL EXPENSES	42,850.38		
149.62	299.24	149.62	448.86	ENDING FUND BALANCE			
				RESERVED FOR FUTURE YEARS	598.48		
				TOTAL REQUIREMENTS	43,448.86		

GO Water Bond

GO Water Bond							2020-2021	2020-2021	2020-2021
2017-2018	2018-2019	2019-2020	2019-2020	Account Number	Description	Proposed Budget	Approved Budget	Adopted Budget	
2nd Preceding Year	1st Preceding Year	Adopted Budget	Estimated Actual			by Officer	by Budget Cttee	by City Council	
3,083.27	1,656.27	0.00	0.00		Beginning Balance	0.00			
42,061.00	41,845.02	44,000.00	43,000.00	155-1218-304110	Tax - Property Current	40,000.00			
950.00	1,110.08	1,000.00	1,755.00	155-1218-304120	Tax - Property Past Due	1,000.00			
			-	155-1200-314890	Water System Transfer	3,000.00			
46,094.27	44,611.37	45,000.00	44,755.00		TOTAL REVENUE	44,000.00			
15,438.00	14,611.37	13,755.00	13,755.00	155-1218-205720	Interest Expense - Go Water	12,825.00			
29,000.00	30,000.00	31,000.00	31,000.00	155-1218-207630	Principle Payments - Go Water	31,000.00			
44,438.00	44,611.37	44,755.00	44,755.00		DEBT SERVICES	43,825.00			
44,438.00	44,611.37	44,755.00	44,755.00		TOTAL EXPENSES	43,825.00			
1,656.27	0.00	245.00	0.00		ENDING FUND BALANCE				
					RESERVED FOR FUTURE YEARS	175.00			
					TOTAL REQUIREMENTS	44,000.00			

South Tank Loan

2017-2018		2018-2019		2019-2020		2019-2020		2020-2021	2020-2021	2020-2021
2nd Preceding Year	1st Preceding Year	Adopted Budget	Estimated Actual	Account Number	Description	Proposed Budget by Officer	Approved Budget by Budget Cttee	Adopted Budget by City Council		
0.00	0.00	100,000.00	100,000.00	155-1268-300101	Beginning Balance	160,089.44				
0.00	100,000.00	100,000.00	100,000.00	155-1268-314883	Urban Renewal - Revenue In	100,000.00				
0.00	100,000.00	200,000.00	200,000.00		TOTAL REVENUE	260,089.44				
0.00	0.00	15,409.00	15,408.64	155-1268-205720	Interest Expense - South Tank	10,054.98				
0.00	0.00	24,502.00	24,501.92	155-1268-207630	Principal Payment - South Tank	29,855.58				
0.00	0.00	39,911.00	39,910.56		TOTAL DEBT SERVICES	39,910.56				
0.00	0.00	0.00	0.00		TOTAL TRANSFERS	100,000.00				
0.00	0.00	39,911.00	39,910.56		TOTAL EXPENSES	139,910.56				
0.00	100,000.00	160,089.00	160,089.44		ENDING FUND BALANCE	-				
					RESERVED FOR FUTURE YEARS	120,178.88				
					TOTAL REQUIREMENTS	260,089.44				

Wastewater Plant Loan

2017-2018		2018-2019	2019-2020	2019-2020	Account Number	Description	2020-2021 Proposed Budget by Officer	2020-2021 Approved Budget by Budget Cttee	2020-2021 Adopted Budget by City Council
2nd Preceding Year	1st Preceding Year	Adopted Budget	Estimated Actual						
533,872.95	594,242.95	814,283.00	646,892.07	155-1276-300101	Beginning Balance	686,856.09			
374,949.00	365,000.00	370,000.00	350,000.00	155-1276-304245	Tax - Food & Beverage	175,000.00			
60,000.00	60,000.00	60,000.00	60,000.00	155-1276-314877	Transfer in - Wastewater Ops	60,000.00			
40,000.00	40,000.00	40,000.00	40,000.00	155-1276-314879	Transfer In - SDC	40,000.00			
95,000.00	95,000.00	95,000.00	95,000.00	155-1276-314883	Urban Renewal - Revenue In	95,000.00			
0.00	0.00	0.00	0.00		Transfer In - South Tank Debt Service	100,000.00			
1,103,821.95	1,154,242.95	1,379,283.00	1,191,892.07		TOTAL REVENUE	1,156,856.09			
19,518.00	18,805.88	18,986.00	18,043.98	155-1276-205720	Interest Expense - IFA	18,089.88			
129,254.00	119,875.00	110,221.00	110,221.00	155-1276-205721	Interest Expense - DEQ	100,286.00			
21,887.00	20,258.00	18,581.00	18,581.00	155-1276-205722	Loan Fee - DEQ	16,856.00			
17,814.00	17,927.00	17,926.00	18,051.00	155-1276-207630	Principal Payments - IFA	118,822.00			
321,106.00	330,485.00	340,139.00	340,139.00	155-1276-207631	Principal Payments - DEQ	350,074.00			
509,579.00	507,350.88	505,853.00	505,035.98		DEBT SERVICES	604,127.88			
509,579.00	507,350.88	505,853.00	505,035.98		TOTAL EXPENSES	604,127.88			
594,242.95	646,892.07	873,430.00	686,856.09		ENDING FUND BALANCE	-			
					RESERVED FOR FUTURE YEARS	552,728.21			
					TOTAL REQUIREMENTS	1,156,856.09			

**PUBLIC WORKS
OPERATING & CAPITAL**

Storm Drains 100-1050

						2020-2021	2020-2021	2020-2021
2017-2018	2018-2019	2019-2020	2019-2020	Description	Proposed Budget	Approved Budget	Adopted Budget	
2nd Preceding Year	1st Preceding Year	Adopted Budget	Estimated Actual		by Officer	by Budget Cttee	by City Council	
85,318.76	91,460.76	101,393.00	110,146.00	Beginning Balance	80,146.00			
27,800.00	37,000.00	0.00	0.00	General Fund Support	0.00			
113,118.76	128,460.76	101,393.00	110,146.00	TOTAL REVENUE	80,146.00			
14,546.00	17,655.19	30,000.00	30,000.00	Allocated Labor	34,500.00			
14,546.00	17,655.19	30,000.00	30,000.00	TOTAL PERSONNEL	34,500.00			
0.00	659.57	1,500.00	0.00	Equipment Repair	1,500.00			
894.00	0.00	1,500.00	0.00	Tools and Small Equipment	1,500.00			
6,218.00	0.00	0.00	0.00	Operating Systems	0.00			
0.00	0.00	6,000.00	0.00	Storm Drain Parts	6,000.00			
0.00	0.00	500.00	0.00	Storm Drain Consumables	500.00			
0.00	0.00	2,500.00	0.00	Storm Drain Outside Services	2,500.00			
7,112.00	659.57	12,000.00	0.00	TOTAL MATERIALS AND SERVICES	12,000.00			
21,658.00	18,314.76	42,000.00	30,000.00	TOTAL EXPENSES	46,500.00			
91,460.76	110,146.00	59,393.00	80,146.00	ENDING FUND BALANCE				
				RESERVED FOR FUTURE YEARS	33,646.00			
				TOTAL REQUIREMENTS	80,146.00			

Water Operating 660-1700

				2020-2021	2020-2021	2020-2021	
2017-2018	2018-2019	2019-2020	2019-2020	Description	Proposed Budget by Officer	Approved Budget by Budget Cttee	Adopted Budget by City Council
2nd Preceding Year	1st Preceding Year	Adopted Budget	Estimated Actual				
19,333.00	68,875.00	248,072.00	164,050.55	Beginning Balance	154,344.78		
617,693.00	650,598.71	606,000.00	610,000.00	Water/Wastewater Services	600,000.00		
39,123.00	41,750.22	37,000.00	38,000.00	Capital Reserve Fee	35,000.00		
6,008.00	13,600.00	3,000.00	6,120.00	Installation Charges	3,000.00		
0.00	0.00	0.00	2,300.00	Rents or Fees	0.00		
682,157.00	774,823.93	894,072.00	820,470.55	TOTAL REVENUE	792,344.78		
249,342.00	269,864.84	300,000.00	300,000.00	Allocated Labor	345,000.00		
249,342.00	269,864.84	300,000.00	300,000.00	TOTAL PERSONNEL	345,000.00		
1,995.00	3,923.52	2,100.00	1,700.00	Dues & Memberships	2,100.00		
4,856.00	2,226.56	3,500.00	3,500.00	Fee Expense	3,500.00		
12,595.00	13,656.99	21,000.00	19,214.09	Insurance	21,519.78		
9,227.00	8,363.03	7,500.00	8,000.00	Office Materials & Supplies	8,000.00		
10,315.00	9,898.91	10,000.00	10,400.00	Telephones/Cell Phones/DSL	10,500.00		
3,317.00	3,412.05	3,300.00	4,500.00	Postage	4,500.00		
945.00	12.50	3,500.00	1,450.00	Education and Training	3,500.00		
3,142.00	22,291.06	33,000.00	38,642.95	Contract Expense (all Professional, IGA & Personal Svcs)	40,000.00		
6,000.00	5,000.00	7,000.00	4,000.00	Auditor	5,000.00		
0.00	0.00	0.00	1,000.00	Legal Expense	1,000.00		
805.00	368.60	3,000.00	100.00	Travel	1,000.00		
0.00	0.00	0.00	7,500.00	Software	8,000.00		
0.00	0.00	0.00	-	Tools and Small Equipment	0.00		
1,946.00	2,520.68	3,000.00	2,000.00	Equipment Lease and Rental	2,600.00		
4,438.00	4,942.32	5,500.00	4,900.00	Equipment Fuel/Tires/Parts	5,500.00		
7,375.00	1,024.44	5,000.00	2,700.00	Equipment Repair	3,000.00		
3,411.00	440.07	3,500.00	1,340.00	Tools and Small Equipment	2,000.00		
3,217.00	1,944.69	4,000.00	-	Building and Land Maintenance	2,000.00		
480.00	166.28	500.00	500.00	Custodial Support/Supplies	1,000.00		
24,252.00	24,947.43	23,000.00	24,000.00	Plant Utilities	27,000.00		
7,132.00	19,392.80	10,000.00	2,578.73	Main Plant Parts	5,000.00		
6,241.00	6,505.15	10,000.00	4,400.00	Main Plant Consumables	7,500.00		
21,198.00	21,657.24	40,000.00	34,000.00	Main Plant Outside Services	40,000.00		
14,871.00	18,179.58	14,000.00	26,700.00	Parts	30,000.00		
1,809.00	1,641.92	2,000.00	1,900.00	Consumables	3,500.00		
14,061.00	6,211.03	6,500.00	4,600.00	Outside Services	5,000.00		
762.00	450.00	1,500.00	100.00	Equipment Repair/Maintenance	500.00		
0.00	8,311.00	9,000.00	8,400.00	Mowing/Trimming/Removal	10,000.00		
73,550.00	5,420.69	60,000.00	-	Operating Contingency/Audit Conversion to cash	60,000.00		
237,940.00	192,908.54	291,400.00	218,125.77	TOTAL MATERIALS AND SERVICES	313,219.78		
5,000.00	5,000.00	5,000.00	5,000.00	Transfer Out - Capital Outlay Infrastructure (Streets)	5,000.00		
78,000.00	100,000.00	100,000.00	100,000.00	Transfer Out - Capital Outlay Infrastructure	0.00		
43,000.00	43,000.00	43,000.00	43,000.00	Transfer Out - Debt Services	46,000.00		
126,000.00	148,000.00	148,000.00	148,000.00	TOTAL TRANSFERS	51,000.00		
613,282.00	610,773.38	739,400.00	666,125.77	TOTAL EXPENSES	709,219.78		

68,875.00	164,050.55	154,672.00	154,344.78
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ENDING FUND BALANCE RESERVED FOR FUTURE YEARS	83,125.00
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TOTAL REQUIREMENTS	792,344.78
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5,000.00	5,000.00	5,000.00	5,000.00	Transfer Out - Capital Outlay Infrastructure (Streets)	5,000.00
145,400.00	145,000.00	145,000.00	145,000.00	TOTAL TRANSFERS	65,000.00
638,534.00	602,698.11	762,000.00	593,630.93	TOTAL EXPENSES	698,460.56
119,261.00	178,721.29	99,578.00	225,740.36	ENDING FUND BALANCE	144,779.80
				RESERVED FOR FUTURE YEARS	
				TOTAL REQUIREMENTS	843,240.36

Streets Capital Reserve 150-1040

					2020-2021	2020-2021	2020-2021
2017-2018	2018-2019	2019-2020	2019-2020	Description	Proposed Budget	Approved Budget	Adopted Budget
2nd Preceding Year	1st Preceding Year	Adopted Budget	Estimated Actual		by Officer	by Budget Cttee	by City Council
17,630.00	395,514.00	454,064.00	437,840.92	Beginning Balance	295,781.53		
0.00	0.00	100,000.00	99,253.11	Grant	100,000.00		
0.00	4,000.00	3,000.00	3,000.00	Transfer In - Streets	0.00		
5,000.00	0.00	5,000.00	5,000.00	50 Cent Per Wastewater Meter	5,000.00		
4,000.00	0.00	5,000.00	5,000.00	50 Cent Per Wastewater Meter	5,000.00		
264,000.00	50,000.00	25,000.00	25,000.00	Transfer In - Visitor Amenities Support	0.00		
105,900.00	0.00	0.00	0.00	Transfer In - General Fund	0.00		
0.00	10,000.00	0.00	0.00	Urban Renewal - Revenue In	0.00		
5,000.00	5,000.00	0.00	0.00	Transfer In - Sewer	0.00		
0.00	5,000.00	0.00	0.00	Transfer In - Water	0.00		
0.00	0.00	0.00	0.00	Transfer In - Gen Construct (HWY 101)	2,951.15		
401,530.00	469,514.00	592,064.00	575,094.03	TOTAL REVENUE	408,732.68		
0.00	787.68	60,000.00	30,000.00	Allocated Labor	27,750.00		
0.00	787.68	60,000.00	30,000.00	TOTAL PERSONNEL	27,750.00		
0.00	4,312.50	0.00	4,312.50	Capital Outlay - Gateway Sign	0.00		
0.00	0.00	25,000.00	0.00	Capital Outlay - Parking; Paving	0.00		
6,016.00	26,573.19	300,000.00	245,000.00	Capital Outlay - Infrastructure	185,000.00		
6,016.00	30,885.69	325,000.00	249,312.50	TOTAL CAPITAL OUTLAY	185,000.00		
6,016.00	31,673.37	385,000.00	279,312.50	TOTAL EXPENSES	212,750.00		
395,514.00	437,840.63	207,064.00	295,781.53	ENDING FUND BALANCE	-		
				RESERVED FOR FUTURE YEARS	195,982.68		
				TOTAL REQUIREMENTS	408,732.68		

Storm Drains Cap Reserve150-1050

						2020-2021	2020-2021	2020-2021
	2017-2018	2018-2019	2019-2020	2019-2020	Description	Proposed Budget	Approved Budget	Adopted Budget
	2nd Preceding Year	1st Preceding Year	Adopted Budget	Estimated Actual		by Officer	by Budget Cttee	by City Council
	0.00	0.00	0.00	0.00	Beginning Balance	40,000.00		
	0.00	0.00	40,000.00	40,000.00	Transfer from the General Fund	0.00		
	0.00	0.00	40,000.00	40,000.00	TOTAL REVENUE	40,000.00		
	0.00	0.00	40,000.00	0.00	Capital Outlay -Infrastructure	0.00		
	0.00	0.00	40,000.00	0.00	TOTAL CAPITAL OUTLAY	0.00		
	0.00	0.00	40,000.00	0.00	TOTAL EXPENSES	0.00		
	0.00	0.00	0.00	40,000.00	ENDING FUND BALANCE	-		
					RESERVED FOR FUTURE YEARS	40,000.00		
					TOTAL REQUIREMENTS	40,000.00		

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City of Yachats Finance Committee													
5 Year CIP Plan		2018-19	2018-19	2019-20	2019-20	2019-20							
Cost Estimates													
2020-2021 Planning Cycle	Estimated Cost	Original Capital Plan	Amended Capital Plan	Original Capital Plan	Amended Capital Plan	Revised Capital Plan	Spent as of 3/31/2020	5 Year Capital Improvement Planning					
Street Name								2020-21	2021-22	2022-23	2023-24	2024-25	
Horizon Hill Stabilization				50,000		15,000		35,000					
W 1st Street				100,000		100,000	111,709						
Driftwood				60,000		60,000		100,000					
Oceanview Drive				50,000		0		50,000					
E 2nd Street (101 to Prospect)				100,000		100,000	99,180						
E 2nd Street (Prospect - RR)	50,000										50,000		
Gender	50,000												
Windy Way										50,000			
W 3rd Street	100,000								100,000				
W 2nd Street	100,000											100,000	
Horizon Hill Road													
		-	-	-	-	-	-	-	-	-	-	-	
		203,500	203,500	360,000	0	275,000	210,889	185,000	100,000	50,000	50,000	100,000	

Water Cap Reserves 660-1705

						2020-2021	2020-2021	2020-2021
2017-2018	2018-2019	2019-2020	2019-2020	Description	Proposed Budget	Approved Budget	Adopted Budget	
2nd Preceding Year	1st Preceding Year	Adopted Budget	Estimated Actual		by Officer	by Budget Cttee	by City Council	
373,986.78	106,678.78	162,450.00	167,522.47	Beginning Balance	298,522.47			
0.00	0.00	0.00	50,000.00	Grant	0.00			
78,000.00	100,000.00	100,000.00	100,000.00	Transfer In - Water	0.00			
0.00	0.00	45,000.00	45,000.00	Transfer In - SDC	70,000.00			
0.00	0.00	0.00	0.00	Transfer In - Gen Const (S.Tank)	210,353.77			
0.00	0.00	0.00	0.00	Revenue In - Urban Renewal	150,000.00			
451,986.78	206,678.78	307,450.00	362,522.47	TOTAL REVENUE	728,876.24			
0.00	22,494.70	3,000.00	3,000.00	Allocated Labor	52,500.00			
0.00	22,494.70	3,000.00	3,000.00	TOTAL PERSONNEL	52,500.00			
69,776.00	0.00	114,000.00	0.00	Capital Outlay - Equipment	90,000.00			
75,532.00	16,661.61	273,000.00	61,000.00	Capital Outlay - Infrastructure	260,000.00			
145,308.00	16,661.61	387,000.00	61,000.00	TOTAL CAPITAL OUTLAY	350,000.00			
200,000.00	0.00	0.00	0.00	Transfer Out - Gen. Const (HWY 101)	0.00			
200,000.00	0.00	0.00	0.00	TOTAL TRANSFERS	0.00			
345,308.00	39,156.31	390,000.00	64,000.00	TOTAL EXPENSES	402,500.00			
106,678.78	167,522.47	-82,550.00	298,522.47	ENDING FUND BALANCE	-			
				RESERVED FOR FUTURE YEARS	326,376.24			
				TOTAL REQUIREMENTS	728,876.24			

City of Yachats Finance Committee								5 Year Capital Improvement Plan						
5 Year CIP Plan														
Cost Estimates														
2020-2021 Planning Cycle														
Item	Capital Spending Category	Estimated Cost	Original Capital Plan	Amended Capital Plan	Original Capital Plan	Amended Capital Plan	Revised Plan	Spent as of 3/31/2020	2020-21	2021-22	2022-23	2023-24	2024-25	2025-2026
Water Projects														
1	Update Conservation & Curtailment & Water Master Plan	65,000	85,000	85,000	60,000	60,000	65,000		65,000					
2	Backwash Recycle Lines funded by SDC's				45,000	45,000	45,000		45,000					
3	Shop Doors Replacement	45,000			30,000	0	0			45,000				
4	Earthquake Valve & Tap - South Tank by SDC	70,000			60,000	60,000	60,000		70,000					
5	SCADA Upgrade	60,000			10,000	10,000	10,000			30,000	30,000			
6	Water Rate Study	10,000			20,000	20,000	20,000		20,000					
7	Water Plant is now 25 years old - Systems replace/improve	50,000			50,000	50,000	50,000			50,000	0			
8	W 3rd Street Waterline + all new service lines	110,000	100,000	10,000						110,000		?		
9	Enclose Blackstone Booster Stations (all 3)	20,000	20,000	20,000						20,000				
10	Radio Read Meter Replacement System Wide	70,000	15,000	0						10,000	60,000			
11	Radar and 7th Street Waterline & service lines 250k Reservoir to Hwy 101	275,500										275,500		
12	King Street Waterline and all new service lines	418,000											418,000	
13	Gender Waterline and new service lines	50,000									50,000			
14	Windy Way Waterline and service lines	50,000									50,000			
15	E. 2nd Street Waterline & new service lines (SDC Funds) Prospect to River Road	250,000								250,000				
16	Miscellaneous Looping of Waterlines in URD	131,560									131,560			
17	Upgrade Size of Waterlines in URD	131,560									131,560			
a	Pontiac Waterline W 4th to W 1st	40,000								40,000				
b	Spruce Ave Waterline and new service lines									0				
18	Blackstone to Hanley Connect (diff pres zones)	50,000										50,000		
19	Replace all Horizon Hill 2" pipe													250,000
20	Earthquake Valve and Water Tap - I01 Bridge													100,000
21	Water Source Plan funded by Grant	30,000					30,000	30,000	30,000					
22	Water Management & Conservation Plan						30,000	30,000	30,000					
23	Engineering							21,215	45,262					
24	Capitalized Labor													
25	New Water Plant out of Tsunami Zone (Package Plant)	750,000											750,000	
26	First Phase - Raw Water Storage Capacity	2,000,000											2,000,000	
27	Purchase Watershed or other Protection	500,000											500,000	
	Total	5,176,620	220,000	115,000	275,000	305,000	331,215	45,262	260,000	555,000	453,120	325,500	3,668,000	350,000
CL	Capitalized Labor							2,879	52,500					
Water Equipment														
1	Replacement Vac Truck - split w/water	90,000	90,000		90,000	-	-	-	90,000					
2	Replacement Water Dept Utility Truck	25,000			25,000	-	-	-		25,000				
3	Water Dept Staff Vehicle													10,000
CL	Capitalized Labor													
	Revised for Vac Truck year purchased													
	Total	115,000	90,000	-	115,000	-	-	-	90,000	25,000	-	-	-	10,000

Wastewater Cap Reserve 670-1805

						2020-2021	2020-2021	2020-2021
2017-2018	2018-2019	2019-2020	2019-2020	Description	Proposed Budget	Approved Budget	Adopted Budget	
2nd Preceding Year	1st Preceding Year	Adopted Budget	Estimated Actual		by Officer	by Budget Cttee	by City Council	
816,800.00	277,685.78	463,065.00	443,799.74	Beginning Balance	532,487.95			
0.00	0.00	0.00	20,000.00	Grant	0.00			
80,400.00	80,000.00	80,000.00	80,000.00	Transfer In - Wastewater	0.00			
0.00	170,000.00	0.00	0.00	Transfer In - SDC	0.00			
0.00	0.00	25,000.00	25,000.00	Revenue In - Urban Renewal	0.00			
897,200.00	527,685.78	568,065.00	568,799.74	TOTAL REVENUE	532,487.95			
0.00	3,045.92	3,000.00	3,000.00	Allocated Labor	54,750.00			
0.00	3,045.92	3,000.00	3,000.00	TOTAL PERSONNEL	54,750.00			
99,739.00	63,395.00	276,000.00	33,311.79	Capital Outlay - Infrastructure Systems	275,000.00			
69,776.00	17,445.12	89,000.00	0.00	Capital Outlay - Equipment	90,000.00			
169,515.00	80,840.12	365,000.00	33,311.79	TOTAL CAPITAL OUTLAY	365,000.00			
450,000.00	0.00	0.00	0.00	Transfer Out - Gen. Const (HWY 101)	0.00			
450,000.00	0.00	0.00	0.00	TOTAL TRANSFERS	0.00			
619,515.00	83,886.04	368,000.00	36,311.79	TOTAL EXPENSES	419,750.00			
277,685.00	443,799.74	200,065.00	532,487.95	ENDING FUND BALANCE	-			
				RESERVED FOR FUTURE YEARS	112,737.95			
				TOTAL REQUIREMENTS	532,487.95			

5/18/2020

City of Yachats Finance Committee
5 Year CIP Plan

Item	Estimated Cost	2018-19				Spent as of 3/31/2020	5 Year Capital Improvement Plan						
		Original Capital Plan	Amended Capital Plan	Original Capital Plan	Amended Capital Plan		2020-21	2021-22	2022-23	2023-24	2024-25	2025-2026	
		2020-2021 Planning Cycle											
Capital Spending Category													
Sewer Projects													
1	I & I Basin Rehab 10-15 manholes/yr Basin by basin basis - manholes and pipelines	120,000		30,000			30,000	30,000	30,000	30,000	30,000	30,000	
2	Sewer Collection Lines extended - net Septic Tank elimination & 2nd Street replacement 2022	500,000				0	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		50,000	70,000									
4	Solids Pole Bldg to Cover Truck during Processing keep dry while filling and protects truck from weather (prevailing wage)		60,000	80,000	80,000	80,000	80,000						
5	Slide gate for fence				5,000	7,000							
6	Air Valve Acuator for SBR#1 upgrade				6,000	6,311							
7	Sliding doors on U.V. Building to fully enclose and protect U.V. equipment				15,000								
8	Rate Study	10,000			20,000		10,000						
9	Roll-up Doors on PW Shop Replacement							45,000					
10	1/2 of Radio Read Project		15,000		30,000							30,000	
11	WasteWater Master Plan Update	90,000			90,000		90,000	30,000	30,000				
12	Submersible Pump Electric Plugs						30,000	?	?			60,000	
13	Plant VFD						10,000						
14	Tanks Screen Baggers						5,000						
15	Waste Water Plant Capital Projects											40,000	
16	Sampler Test Container						20,000						
CL	Capitalized Labor			2,000		2,254							
Totals			125,000	150,000	278,000	80,000	15,566	275,000	155,000	110,000	80,000	280,000	210,000
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												
2	Towable Spreader												
3	Back-hoe												
4	Re-Side Public Works Building											25,000	
5	Bucket Truck												
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	89,000	90,000		89,000		90,000						
CL	Capitalized Labor	1,000			1,000								
Totals		90,000	115,000	25,000	90,000	-	-	90,000	-	-	-	-	25,000

**GENERAL FUND
OPERATING & CAPITAL**

City Hall 100-1010

				2020-2021	2020-2021	2020-2021
2017-2018	2018-2019	2019-2020	2019-2020	Description		
2nd Preceding Year	1st Preceding Year	Adopted Budget	Estimated Actual	Proposed Budget by Officer	Approved Budget by Budget Cttee	Adopted Budget by City Council
272,457.00	436,660.00	828,433.00	829,068.00	753,209.19		
26,534.00	99,174.27	0.00	75,046.30	78,000.00		
40,644.00	40,982.86	45,000.00	40,286.11	45,000.00		
1,213.00	1,079.29	1,000.00	1,155.08	1,000.00		
10,933.00	11,078.91	11,000.00	9,836.00	11,000.00		
39,004.00	31,640.00	30,000.00	32,338.78	30,000.00		
19,858.00	21,594.51	20,000.00	17,037.58	20,000.00		
4,179.00	3,851.00	4,000.00	3,633.69	4,000.00		
14,788.00	13,069.62	13,000.00	10,715.97	13,000.00		
46,879.00	47,874.34	44,000.00	37,480.59	44,000.00		
3,525.00	1,275.00	200.00	2,500.00	1,000.00		
0.00	0.00	0.00	1,759.20	1,000.00		
1,040,059.00	1,059,913.28	579,500.00	523,365.00	300,724.68		
23,934.00	16,488.00	3,000.00	7,838.31	3,000.00		
0.00	13,000.00	13,000.00	13,000.00	14,000.00		
21,647.00	38,206.25	0.00				
928.00	790.70	700.00	711.59	600.00		
11,887.00	12,015.75	10,000.00	10,031.68	11,000.00		
0.00	4,628.31	3,000.00	10,233.53	11,000.00		
15,403.00	12,481.90	9,000.00	13,635.58	5,000.00		
6,889.00	0.00	0.00	1,406.18	1,000.00		
1,600,761.00	1,865,803.99	1,614,833.00	1,641,079.17	TOTAL REVENUE	1,347,533.87	
103,143.00	109,976.47	126,700.00	100,000.00	132,250.00		
103,143.00	109,976.47	126,700.00	100,000.00	TOTAL PERSONNEL	132,250.00	
3,846.00	1,692.14	7,000.00	1,141.66	6,000.00		
5,457.00	5,361.51	9,000.00	7,236.65	9,000.00		
325.00	1,455.24	2,000.00	14,561.50	9,000.00		
8,549.00	6,792.43	11,500.00	15,669.84	17,550.22		
13,626.00	10,771.99	11,500.00	8,375.21	11,500.00		
0.00	0.00	0.00	6,257.83	6,300.00		
2,997.00	2,891.86	3,000.00	3,764.33	4,500.00		
5,487.00	4,135.82	3,500.00	3,012.65	3,600.00		
60.00	123.53	200.00	63.48	200.00		
900.00	1,876.83	7,000.00	8,324.86	8,000.00		
136,117.00	101,503.88	168,500.00	193,579.27	190,000.00		
4,000.00	4,000.00	4,000.00	3,600.00	4,500.00		
0.00	0.00	0.00	9,740.02	15,000.00		
0.00	0.00	0.00	2,043.41	2,200.00		
4,080.00	7,573.03	10,000.00	1,401.02	1,500.00		
0.00	0.00	0.00	17,747.33	10,000.00		
1,916.00	2,036.78	2,000.00	1,707.34	2,000.00		
8,759.00	5,255.80	7,000.00	5,762.90	6,000.00		

8,634.00	6,122.89	21,027.00	16,603.99	Building and Land Maintenance	18,000.00
1,815.00	1,859.54	3,000.00	6,636.91	Custodial Support/Supplies	9,000.00
16,603.00	0.00	0.00	0.00	Street Lighting	0.00
4,128.00	1,125.88	1,000.00	4,424.04	Advertising/Legal Notice	8,000.00
39,400.00	38,250.00	50,000.00	150,000.00	Community Support (Cape Perpetua, City Beautification Items)	50,000.00
0.00	0.00	0.00	864.00	Equipment & Furniture	1,000.00
17,800.00	17,800.00	17,800.00	17,800.00	Rent	17,800.00
2,717.00	917.49	500.00	-	Equipment Repair Maint(and office expense other)	0.00
1,591.00	2,275.19	5,000.00	1,207.75	Material and Services	1,500.00
0.00	5,419.69	16,000.00		Operating Contingency	16,000.00
288,807.00	229,241.52	360,527.00	501,525.98	TOTAL MATERIALS AND SERVICES	428,150.22
46,500.00	35,000.00	2,000.00	2,000.00	Transfer Out - Streets Ops	0.00
106,000.00	0.00	0.00	0.00	Transfer Out - Street Projects	0.00
24,750.00	63,080.00	88,134.00	88,134.00	Transfer Out - Library Op/Proj	28,047.39
38,800.00	3,225.00	5,279.00	5,279.00	Transfer Out - LLCM Op/Proj	2,552.03
76,800.00	93,000.00	120,380.00	120,380.00	Transfer Out -Commons Op/Proj	66,608.03
403,901.00	415,088.00	0.00	0.00	Transfer Out - Visitor Amenity	59,853.25
31,000.00	40,000.00	20,000.00	20,000.00	Transfer Out - City Hall Proj	0.00
16,600.00	9,125.00	5,888.00	5,888.00	Transfer Out - Parks & Trails Op/Proj	716.95
27,800.00	39,000.00	44,663.00	44,663.00	Transfer Out - Storm Drains Ops	0.00
772,151.00	697,518.00	286,344.00	286,344.00	TOTAL TRANSFERS	157,777.65
1,164,101.00	1,036,735.99	773,571.00	887,869.98	TOTAL EXPENSES	718,177.87
436,660.00	829,068.00	841,262.00	753,209.19	ENDING FUND BALANCE	-
				RESERVED FOR FUTURE YEARS	629,356.00
				TOTAL REQUIREMENTS	1,347,533.87

Visitor Amenity 100-1045

						2020-2021	2020-2021	2020-2021
2017-2018	2018-2019	2019-2020	2019-2020	Description	Proposed Budget	Approved Budget	Adopted Budget	
2nd Preceding Year	1st Preceding Year	Adopted Budget	Estimated Actual		by Officer	by Budget Cttee	by City Council	
195,095.00	119,446.00	52,576.00	98,664.00	Beginning Balance	175,472.84			
403,901.00	415,088.00	370,500.00	334,610.42	Tax - Transient Lodging	192,266.60			
0.00	0.00	0.00	0.00	Transfer In - General Fund	59,853.25			
598,996.00	534,534.00	423,076.00	433,274.42	TOTAL REVENUE	427,592.69			
0.00	6,515.61	1,500.00	0.00	Allocated Labor	50,000.00			
0.00	6,515.61	1,500.00	0.00	TOTAL PERSONNEL	50,000.00			
64,765.00	64,765.00	65,000.00	65,000.00	Visitor Center Operations	65,000.00			
21,143.00	12,156.59	25,250.00	15,095.00	Marketing	30,000.00			
2,000.00	2,000.00	2,000.00	2,000.00	Fireworks	2,500.00			
0.00	6,949.23	17,850.00	12,000.00	Community Support/Beautification	25,000.00			
10,445.00	7,407.32	5,000.00	3,273.58	Material and Services	3,500.00			
98,353.00	93,278.14	115,100.00	97,368.58	TOTAL MATERIALS AND SERVICES	126,000.00			
3,950.00	8,820.00	11,807.00	11,807.00	Transfer Out - Library Op/Proj	12,020.31			
7,800.00	9,675.00	15,836.00	15,836.00	Transfer Out - LLCM Op/Proj	7,656.09			
0.00	0.00	17,663.00	17,663.00	Transfer Out - Parks & Trails Op/Proj	2,150.87			
23,800.00	30,000.00	40,127.00	40,127.00	Transfer Out - Commons Op/Proj	22,202.68			
60,000.00	87,375.00	50,000.00	50,000.00	Transfer Out - Parks & Trails	0.00			
264,000.00	162,000.00	25,000.00	25,000.00	Transfer Out - Capital Project	0.00			
21,647.00	38,206.25	0.00	0.00	Transfer Out - City Hall	0.00			
381,197.00	336,076.25	160,433.00	160,433.00	TOTAL TRANSFERS	44,029.95			
479,550.00	435,870.00	277,033.00	257,801.58	TOTAL EXPENSES	220,029.95			
119,446.00	98,664.00	146,043.00	175,472.84	ENDING FUND BALANCE	-			
				RESERVED FOR FUTURE YEARS	207,562.74			
				TOTAL REQUIREMENTS	427,592.69			

Parks & Trails Ops.

2017-2018		2018-2019		2019-2020		2019-2020		2020-2021	
2nd Preceding Year	1st Preceding Year	Adopted Budget	Estimated Actual	Description	Proposed Budget by Officer	Approved Budget by Budget Cttee	Adopted Budget by City Council		
-8,486.00	0.00	0.00	14,052.98	Beginning Balance	22,109.02				
87.00	0.00	0.00	0.00	Rents or Fees	0.00				
16,600.00	9,125.00	5,888.00	5,888.00	Transfer In - General Fund	716.95				
20,000.00	27,375.00	17,663.00	17,663.00	Transfer In - Visitor Amenities	2,150.87				
28,201.00	36,500.00	23,551.00	37,603.98	TOTAL REVENUE	24,976.84				
1,845.00	4,805.62	3,000.00	3,000.00	Allocated Labor	3,450.00				
1,845.00	4,805.62	3,000.00	3,000.00	TOTAL PERSONNEL	3,450.00				
0.00	0.00	3,000.00	0.00	Dues & Memberships	600.00				
0.00	0.00	0.00	750.00	Marketing	0.00				
0.00	0.00	3,000.00	1,140.04	Insurance	1,276.84				
9,755.00	8,607.41	2,000.00	3,087.14	Trails Maintenance/Supplies/Services	3,000.00				
0.00	0.00	3,250.00	226.85	Utilities	3,250.00				
0.00	0.00	300.00	0.00	Contract Expense (all Professi	400.00				
0.00	0.00	1,500.00	0.00	Travel	2,050.00				
0.00	0.00	1,500.00	0.00	Tools and Small Equipment	750.00				
0.00	1,217.00	4,500.00	2,160.00	Building and Land Maintenance	3,500.00				
16,601.00	7,816.99	0.00	1,031.30	Parks/Grounds Maintenance	1,200.00				
0.00	0.00	500.00	0.00	Equipment & Furniture	500.00				
0.00	0.00	0.00	2,628.00	Mowing/Trimming/Removal	3,500.00				
0.00	0.00	1,000.00	1,471.62	Material and Services	1,500.00				
26,356.00	17,641.40	20,550.00	12,494.96	TOTAL MATERIALS AND SERVICES	21,526.84				
28,201.00	22,447.02	23,550.00	15,494.96	TOTAL EXPENSES	24,976.84				
0.00	14,052.98	1.00	22,109.02	ENDING FUND BALANCE	-				
				RESERVED FOR FUTURE YEARS	0.00				
				TOTAL REQUIREMENTS	24,976.84				

Library Ops.

2017-2018		2018-2019		2019-2020		2019-2020		2020-2021	
2nd Preceding Year	1st Preceding Year	Adopted Budget	Estimated Actual	Account Number	Description	Proposed Budget by Officer	Approved Budget by Budget Cttee	Adopted Budget by City Council	
1,047.74	4,056.74	0.00	0.00		Beginning Balance	9,182.60			
2,121.00	2,100.00	2,000.00	1,600.00	100-1030-304480	Gifts/Donations	1,500.00			
1,000.00	1,000.00	1,000.00	1,000.00	100-1030-304690	Other State Sources	1,000.00			
24,750.00	20,580.00	27,549.00	27,549.00	100-1030-314861	Transfer In - General Fund	28,047.39			
3,950.00	8,820.00	11,807.00	11,807.00	100-1030-314863	Transfer In - Visitor Amenities	12,020.31			
32,868.74	36,556.74	42,356.00	41,956.00		TOTAL REVENUE	51,750.30			
488.00	2,271.13	2,000.00	2,000.00	100-1030-105160	Allocated Labor	2,300.00			
488.00	2,271.13	2,000.00	2,000.00		TOTAL PERSONNEL	2,300.00			
981.00	1,063.00	1,500.00	2,405.62	100-1030-205222	Insurance	2,694.29			
1,531.00	1,609.53	1,500.00	600.00	100-1030-205251	Telephones/Cell Phones/DSL	1,500.00			
1,795.00	1,741.60	1,400.00	1,151.78	100-1030-205252	Utilities	1,700.00			
0.00	0.00	0.00	8,000.00	100-1030-205260	Contract Expense (all Professi	8,000.00			
0.00	0.00	0.00	200.00	100-1030205262	Legal	200.00			
0.00	862.51	3,500.00	0.00	100-1030-205282	Software	3,500.00			
1,719.00	447.60	5,000.00	0.00	100-1030-205313	Equipment Repair	5,000.00			
5,629.00	11,132.64	7,056.00	2,000.00	100-1030-205330	Building and Land Maintenance	7,056.00			
0.00	0.00	0.00	176.00	100-1030-205335	Custodial Support/Supplies	500.00			
1,433.00	1,232.70	1,500.00	1,400.00	100-1030-205340	Operating Materials & Supplies	1,500.00			
10,749.00	12,298.35	12,000.00	10,500.00	100-1030-205345	Books and Periodicals\Children's Books/Programs	13,500.00			
0.00	0.00	0.00	640.00	100-1030-205474	Mowing/Trimming/Removal	1,000.00			
887.00	297.68	3,300.00	100.00	100-1030-205490	Material and Services	3,300.00			
24,724.00	30,685.61	36,756.00	27,173.40		TOTAL MATERIALS AND SERVICES	49,450.29			
3,600.00	3,600.00	3,600.00	3,600.00	100-1030-217126	Interfund Transfer - Capital Reserve	0.00			
3,600.00	3,600.00	3,600.00	3,600.00		TOTAL TRANSFERS	0.00			
28,812.00	36,556.74	42,356.00	32,773.40		TOTAL EXPENSES	51,750.29			
4,056.74	0.00	0.00	9,182.60		ENDING FUND BALANCE				
					RESERVED FOR FUTURE YEARS	0.00			
					TOTAL REQUIREMENTS	51,750.30			

Little Log Ch & Mus 100-1025

							2020-2021	2020-2021	2020-2021
2017-2018	2018-2019	2019-2020	2019-2020	Account Number	Description	Proposed Budget	Approved Budget	Adopted Budget	
2nd Preceding Year	1st Preceding Year	Adopted Budget	Estimated Actual			by Officer	by Budget Cttee	by City Council	
-1,518.00	40.00	0.00	583.34		Beginning Balance	8,365.16			
1,961.00	1,895.00	1,500.00	1,500.00	100-1025-304335	Rents or Fees	2,000.00			
293.00	337.00	0.00	300.00	100-1025-304460	Inventory Sale	500.00			
1,317.00	1,403.00	1,400.00	1,200.00	100-1025-304480	Gifts/Donations	1,500.00			
3,800.00	3,225.00	5,278.50	5,278.50	100-1025-314861	Transfer In - General Fund	2,552.03			
7,800.00	9,675.00	15,835.50	15,835.50	100-1025-314863	Transfer In - Visitor Amenities	7,656.09			
13,653.00	16,575.00	24,014.00	24,697.34		TOTAL REVENUE	22,573.28			
1,459.00	3,830.39	2,500.00	2,500.00	100-1025-105160	Allocated Labor	2,875.00			
1,459.00	3,830.39	2,500.00	2,500.00		TOTAL PERSONNEL	2,875.00			
178.00	184.00	200.00	188.00	100-1025-205220	Marketing/Road Sign	200.00			
925.00	708.72	1,100.00	2,084.18	100-1025-205222	Insurance	2,334.28			
553.00	643.19	600.00	500.00	100-1025-205251	Telephones/Cell Phones/DSL	650.00			
1,675.00	1,569.78	1,400.00	1,400.00	100-1025-205252	Utilities	1,700.00			
903.00	232.16	9,114.00	4,200.00	100-1025-205330	Building and Land Maintenance	9,114.00			
0.00	0.00	1,000.00	0.00	100-1025-205345	Inventory Purchase	1,000.00			
2,938.00	3,430.03	3,000.00	0.00	100-1025-205421	Parks/Grounds Maintenance	3,000.00			
50.00	0.00	100.00	0.00	100-1025-205440	Equipment & Furniture	100.00			
0.00	0.00	0.00	760.00	100-1025-205474	Mowing/Trimming/Removal	1,400.00			
332.00	793.39	400.00	100.00	100-1025-205490	Material and Services	200.00			
7,554.00	7,561.27	16,914.00	9,232.18		TOTAL MATERIALS AND SERVICES	19,698.28			
4,600.00	4,600.00	4,600.00	4,600.00	100-1025-217126	Interfund Transfer - Capital Reserve	0.00			
4,600.00	4,600.00	4,600.00	4,600.00		TOTAL TRANSFERS	0.00			
13,613.00	15,991.66	24,014.00	16,332.18		TOTAL EXPENSES	22,573.28			
40.00	583.34	0.00	8,365.16		ENDING FUND BALANCE				
					RESERVED FOR FUTURE YEARS	0.00			
					TOTAL REQUIREMENTS	22,573.28			

Commons 100-1020

							2020-2021	2020-2021	2020-2021
2017-2018	2018-2019	2019-2020	2019-2020	Account Number	Description		Proposed Budget	Approved Budget	Adopted Budget
2nd Preceding Year	1st Preceding Year	Adopted Budget	Estimated Actual				by Officer	by Budget Cttee	by City Council
-16,073.13	-13,106.13	26,414.00	15,291.68	100-1020-300101	Beginning Balance		60,920.62		
28,462.00	26,036.60	26,000.00	18,600.00	100-1020-304335	Rents or Fees		13,000.00		
17,800.00	17,800.00	17,800.00	17,800.00	100-1020-304461	Rental Income		17,800.00		
0.00	0.00	0.00	7,828.80	100-1020-304480	Gifts/Donations		0.00		
76,800.00	93,000.00	120,379.50	120,379.50	100-1020-314861	Transfer In - General Fund		66,608.03		
23,800.00	30,000.00	40,126.50	30,095.25	100-1020-314863	Transfer In - Visitor Amenities		22,202.68		
130,788.87	153,730.47	230,720.00	209,995.23		TOTAL REVENUE		180,531.32		
39,766.00	34,630.67	40,000.00	40,000.00	100-1020-105160	Allocated Labor		46,000.00		
39,766.00	34,630.67	40,000.00	40,000.00		TOTAL PERSONNEL		46,000.00		
5,509.00	4,830.00	6,000.00	3,772.61	100-1020-205222	Insurance		4,225.32		
309.00	656.98	500.00	600.00	100-1020-205240	Office Materials & Supplies		500.00		
849.00	334.03	1,000.00	1,700.00	100-1020-205251	Telephones/Cell Phones/DSL		2,000.00		
5,655.00	5,638.82	5,000.00	5,200.00	100-1020-205252	Utilities		6,000.00		
37,300.00	36,125.00	38,000.00	42,000.00	100-1020-205260	Contract Expense (all Professional, IGA & Personal Svcs)		38,000.00		
526.00	0.00	500.00	402.00	100-1020-205317	Tools and Small Equipment		500.00		
15,564.00	11,260.59	50,806.00	14,700.00	100-1020-205330	Building and Land Maintenance		50,806.00		
11,061.00	17,812.70	25,000.00	11,000.00	100-1020-205335	Custodial Support/Supplies		20,000.00		
0.00	0.00	0.00	1,500.00	100-1020-205474	Mowing/Trimming/Removal		1,500.00		
356.00	150.00	500.00	1,200.00	100-1020-205490	Material and Services		1,000.00		
0.00	0.00	10,000.00	0.00	100-1020-208000	Operating Contingency		10,000.00		
77,129.00	76,808.12	137,306.00	82,074.61		TOTAL MATERIALS AND SERVICES		134,531.32		
27,000.00	27,000.00	27,000.00	27,000.00	100-1020-217126	Interfund Transfer - Capital Reserve		0.00		
27,000.00	27,000.00	27,000.00	27,000.00		TOTAL TRANSFERS		0.00		
143,895.00	138,438.79	204,306.00	149,074.61		TOTAL EXPENSES		180,531.32		
-13,106.13	15,291.68	26,414.00	60,920.62		ENDING FUND BALANCE				
					RESERVED FOR FUTURE YEARS		0.00		
					TOTAL REQUIREMENTS		180,531.32		

Parks & Trails Cap Reserve

						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	Description		by Officer	by Budget Cttee	by City Council
0.00	35,485.55	103,486.00	103,485.55	Beginning Balance		153,485.55		
0.00	8,000.00	0.00	0.00	Revenue In - Urban Renewal		0.00		
40,000.00	60,000.00	50,000.00	50,000.00	Transfer In - Visitor Amenities		0.00		
40,000.00	103,485.55	153,486.00	153,485.55	TOTAL REVENUE		153,485.55		
0.00	0.00	5,000.00	0.00	Allocated Labor		7,500.00		
0.00	0.00	5,000.00	0.00	TOTAL PERSONNEL		7,500.00		
4,514.45	0.00	45,000.00	0.00	Capital Outlay - Infrastructure		50,000.00		
4,514.45	0.00	45,000.00	0.00	TOTAL CAPITAL OUTLAY		50,000.00		
4,514.45	0.00	50,000.00	0.00	TOTAL EXPENSES		57,500.00		
35,485.55	103,485.55	103,486.00	153,485.55	ENDING FUND BALANCE		-		
				RESERVED FOR FUTURE YEARS		95,985.55		
				TOTAL REQUIREMENTS		153,485.55		

Library Capital Reserve

	2017-2018	2018-2019	2019-2020	2019-2020	Description	2020-2021	2020-2021	2020-2021
	2nd Preceding Year	1st Preceding Year	Adopted Budget	Estimated Actual		Proposed Budget by Officer	Approved Budget by Budget Cttee	Adopted Budget by City Council
	60,318.00	63,918.00	96,493.00	92,453.40	Beginning Balance	156,638.40		
	150,000.00	150,000.00	150,000.00	150,000.00	Hall Bequest	150,000.00		
	0.00	890.00	0.00	0.00	Grant	0.00		
	0.00	42,500.00	60,585.00	60,585.00	Transfer In - General Fund	0.00		
	3,600.00	3,600.00	3,600.00	3,600.00	Transfer In- Library Operations	0.00		
	0.00	0.00	0.00	0.00	Transfer In - Visitor Amenities	0.00		
	213,918.00	260,908.00	310,678.00	306,638.40	TOTAL REVENUE	306,638.40		
	0.00	0.00	8,000.00	0.00	Labor	7,500.00		
	0.00	0.00	8,000.00	0.00	TOTAL PERSONNEL	7,500.00		
	0.00	18,454.60	52,585.00	0.00	Capital Outlay - Buildings	50,000.00		
	0.00	18,454.60	52,585.00	0.00	TOTAL CAPITAL OUTLAY	50,000.00		
	0.00	18,454.60	60,585.00	0.00	TOTAL EXPENSES	57,500.00		
	213,918.00	242,453.40	250,093.00	306,638.40	ENDING FUND BALANCE	-		
					RESERVED FOR FUTURE YEARS	249,138.40		
					TOTAL REQUIREMENTS	306,638.40		

LLCM Capital Reserve

						2020-2021	2020-2021	2020-2021
2017-2018	2018-2019	2019-2020	2019-2020	Description		Proposed Budget	Approved Budget	Adopted Budget
2nd Preceding Year	1st Preceding Year	Adopted Budget	Estimated Actual			by Officer	by Budget Cttee	by City Council
34,725.00	74,325.00	217,827.00	213,077.50	Beginning Balance		208,077.50		
35,000.00	0.00	0.00	0.00	Transfer In- General Fund		0.00		
0.00	112,000.00	0.00	0.00	Transfer In- Visitor Amenities		0.00		
0.00	27,000.00	0.00	0.00	Transfer In - Commons Operations		0.00		
4,600.00	4,600.00	4,600.00	4,600.00	Transfer In - LLCM Operations		0.00		
74,325.00	217,925.00	222,427.00	217,677.50	TOTAL REVENUE		208,077.50		
0.00	0.00	5,000.00	0.00	Labor		22,500.00		
0.00	0.00	5,000.00	0.00	TOTAL PERSONNEL		22,500.00		
0.00	4,847.50	143,000.00	9,600.00	Capital Outlay - Buildings		150,000.00		
0.00	4,847.50	143,000.00	9,600.00	TOTAL CAPITAL OUTLAY		150,000.00		
0.00	4,847.50	148,000.00	9,600.00	TOTAL EXPENSES		172,500.00		
74,325.00	213,077.50	74,427.00	208,077.50	ENDING FUND BALANCE		-		
				RESERVED FOR FUTURE YEARS		35,577.50		
				TOTAL REQUIREMENTS		208,077.50		

Commons Capital Reserve

					2020-2021	2020-2021	2020-2021
2017-2018	2018-2019	2019-2020	2019-2020	Description	Proposed Budget	Approved Budget	Adopted Budget
2nd Preceding Year	1st Preceding Year	Adopted Budget	Estimated Actual		by Officer	by Budget Cttee	by City Council
186,593.81	185,116.81	131,900.00	118,449.02	Beginning Balance	95,449.02		
0.00	40,000.00	0.00	0.00	Grant	0.00		
27,000.00	8,500.00	27,000.00	27,000.00	Transfer In - Commons	0.00		
213,593.81	233,616.81	158,900.00	145,449.02	TOTAL REVENUE	95,449.02		
0.00	0.00	8,000.00	0.00	Allocated Labor	0.00		
0.00	0.00	8,000.00	0.00	TOTAL PERSONNEL	0.00		
28,477.00	115,167.79	0.00	50,000.00	Capital Outlay - Buildings	0.00		
28,477.00	115,167.79	0.00	50,000.00	TOTAL CAPITAL OUTLAY	0.00		
28,477.00	115,167.79	0.00	50,000.00	TOTAL EXPENSES	0.00		
185,116.81	118,449.02	158,900.00	95,449.02	ENDING FUND BALANCE	-		
				RESERVED FOR FUTURE YEARS	95,449.02		
				TOTAL REQUIREMENTS	95,449.02		

City Hall Capital Reserve

	2017-2018	2018-2019	2019-2020	2019-2020	Description	2020-2021	2020-2021	2020-2021
	2nd Preceding Year	1st Preceding Year	Adopted Budget	Estimated Actual		Proposed Budget by Officer	Approved Budget by Budget Cttee	Adopted Budget by City Council
	120,232.76	3,166.77	97,319.00	69,065.95	Beginning Balance	64,065.95		
	17,509.00	0.00	0.00	0.00	Interest Earned	0.00		
	15,800.00	15,000.00	0.00	0.00	Grant	91,300.00		
	11,357.97	0.00	0.00	0.00	LID Assessments	0.00		
	13,936.01	0.00	0.00	0.00	LID Installment Payment Invoices	0.00		
	377,661.66	416,296.61	0.00	0.00	F&B Tax Revenues	0.00		
	31,000.00	42,000.00	20,000.00	20,000.00	Transfer In - General Fund	0.00		
	587,497.40	476,463.38	117,319.00	89,065.95	TOTAL REVENUE	155,365.95		
	0.00	0.00	5,000.00	0.00	Allocated Labor	15,000.00		
	0.00	0.00	5,000.00	0.00	TOTAL PERSONNEL	15,000.00		
	44,713.63	42,397.43	114,000.00	25,000.00	Capital Outlay - Equipment	25,000.00		
	0.00	0.00	0.00	0.00	Capital Outlay - Buildings	75,000.00		
	44,713.63	42,397.43	114,000.00	25,000.00	TOTAL CAPITAL OUTLAY	100,000.00		
	164,668.00	0.00	25,294.00	0.00	LID Transfer to System Dev Charges	0.00		
	374,949.00	365,000.00	0.00	0.00	F&B Transfer to Debt Service-Wastewater	0.00		
	539,617.00	365,000.00	25,294.00	0.00	TOTAL TRANSFERS	0.00		
	584,330.63	407,397.43	139,294.00	25,000.00	TOTAL EXPENSES	115,000.00		
	3,166.77	69,065.95	-21,975.00	64,065.95	ENDING FUND BALANCE	-		
					RESERVED FOR FUTURE YEARS	40,365.95		
					TOTAL REQUIREMENTS	155,365.95		

SPECIAL FUNDS
OPERATING & CAPITAL

SDC - Admin 160-1605

						2020-2021	2020-2021	2020-2021
2017-2018	2018-2019	2019-2020	2019-2020	Description	Proposed Budget	Approved Budget	Adopted Budget	
2nd Preceding Year	1st Preceding Year	Adopted Budget	Estimated Actual		by Officer	by Budget Cttee	by City Council	
148,981.66	236,321.34	355,332.00	413,375.68	Beginning Fund Balance	485,875.68			
61,922.00	109,721.10	60,000.00	79,000.00	SDC Wastewater Reimbursement	60,000.00			
15,776.00	27,134.30	15,000.00	31,500.00	SDC Water Improvements	15,000.00			
21,432.00	43,768.90	20,000.00	19,500.00	SDC Water Reimbursements	20,000.00			
28,119.00	24,001.21	19,000.00	19,500.00	SDC Storm Drain Improvement	20,000.00			
0.00	14,946.20	10,000.00	8,000.00	LID Assessments-Principal	10,000.00			
0.00	2,814.63	0.00	0.00	LID Assessments-Interest	0.00			
0.00	164,668.00	25,294.00	0.00	Transfer In - Capital Reserve	0.00			
276,230.66	623,375.68	504,626.00	570,875.68	TOTAL REVENUE	610,875.68			
0.00	170,000.00	45,000.00	45,000.00	Transfer Out - Capital Reserve	70,000.00			
40,000.00	40,000.00	40,000.00	40,000.00	Transfer Out - Debt Services	40,000.00			
40,000.00	210,000.00	85,000.00	85,000.00	TOTAL TRANSFERS	110,000.00			
40,000.00	210,000.00	85,000.00	85,000.00	TOTAL EXPENSES	110,000.00			
236,230.66	413,375.68	419,626.00	485,875.68	ENDING FUND BALANCE	-			
				RESERVED FOR FUTURE YEARS	500,875.68			
				TOTAL REQUIREMENTS	610,875.68			

General Construction 160-1630 (Highway 101 & South Tank)

					2020-2021	2020-2021	2020-2021
2017-2018	2018-2019	2019-2020	2019-2020	Description	Proposed Budget	Approved Budget	Adopted Budget
2nd Preceding Year	1st Preceding Year	Adopted Budget	Estimated Actual		by Officer	by Budget Cttee	by City Council
-499,559.00	2,951.15	2,950.00	2,951.15	Beginning Fund Balance (HWY101)	2,951.15		
490,144.00	0.00	0.00	0.00	ODOT Storm Drain Funding (HWY101)			
46,000.00	0.00	0.00	0.00	Urban Renewal Contribution (HWY101)			
650,000.00	0.00	0.00	0.00	Transfers from Cap Reserve Fund (HWY101)			
686,585.00	2,951.15	2,950.00	2,951.15	TOTAL HWY 101 REVENUE	2,951.15		
211,843.00	-35,442.00	211,412.00	210,353.77	Beginning Fund Balance (S.TANK)	210,353.77		
994,780.00	438,601.00			Government Sources (S.TANK)			
1,206,623.00	403,159.00	211,412.00	210,353.77	TOTAL S.TANK REVENUE	210,353.77		
1,893,208.00	406,110.15	214,362.00	213,304.92	TOTAL REVENUE	213,304.92		
683,635.00	0.00			Capital Outlay - Streets/Sidewalks (HWY101)	2,951.15		
683,635.00	0.00	0.00	0.00	TOTAL EXPENSES (HWY101)	2,951.15		
2,950.00	2,951.15	2,950.00	2,951.15	ENDING FUND BALANCE (HWY101)	0.00		
22,245.00	10,506.24	0.00	0.00	Allocated Labor (S.TANK)	0.00		
51,329.00	14,892.10	0.00	0.00	Design & Engineering (S.TANK)	0.00		
0.00	6,000.00	0.00	0.00	Audit (S.TANK)	0.00		
0.00	3,412.42	0.00	0.00	Additional Services (S.TANK)	0.00		
0.00	110,910.00	0.00	0.00	Collection Line (S.TANK)	0.00		
1,168,491.00	47,084.27	0.00	0.00	Capital Outlay (S.TANK)	210,353.77		
1,242,065.00	192,805.03	0.00	0.00	TOTAL EXPENSES (S.TANK)	210,353.77		
-35,442.00	210,353.97	211,412.00	210,353.77	ENDING FUND BALANCE (S.TANK)	0.00		
				TOTAL REQUIREMENTS	213,304.92		