

1. 9:30 A.M. Agenda

Documents:

[2021-05-20 Budget Committee Meeting.pdf](#)

2. Meeting Materials

Documents:

[2020-05-21 Urban Renewal Hearing Minutes.pdf](#)  
[2020-05-21 Budget Hearing Minutes.pdf](#)  
[2020-05-28 Budget Hearing Minutes.pdf](#)  
[FY22 URA Budget Document Final V 1 5-15-2021.Pdf](#)  
[FY 21-22 City Budget Document.pdf](#)

2.I. Additional Items Submitted

Documents:

[Request To Park S And Commons Commission 4621.Pdf](#)

2.I.i. 2021-05-20 Budget Minutes Final And Approved

Documents:

[2020-05-21 Urban Renewal Hearing Minutes W Edits.pdf](#)  
[2020-05-21 Budget Hearing Minutes W Edits.pdf](#)  
[2020-05-28 Budget Hearing Minutes W Edits.pdf](#)

*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.*



**CITY OF YACHATS  
BUDGET COMMITTEE MEETING  
Thursday, May 20, 2021 at 9:30 AM**

***Possible City Council Quorum***

**AGENDA**

A public meeting of the Yachats Urban Renewal District Agency, Lincoln County, State of Oregon, and the City of Yachats to discuss the budgets for the fiscal year July 1, 2021 to June 30, 2022 will be held virtually via zoom. 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 meetings will take place on the May 20, 2021, from 9:30 a.m. and May 27, 2020 at 9:30 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, 501 Hwy 101 N., between the hours of 9:00 am and 4:00 pm, on or after May 6, 2021. 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 – 9:30 AM**

- I. Call to Order
- II. Election of URA Chair
- III. Approval of URA 2020-21 Budget Committee Minutes
- IV. Public Comment
- V. Budget for the Urban Renewal Agency for 2021-22 Fiscal Year
- VI. Adjournment

**CITY BUDGET – IMMEDIATELY FOLLOWING**

- I. Call to Order
- II. Election of City Budget Chair
- III. Approval of 2020-21 City Budget Committee Minutes
- IV. Public Comment
- V. Public Hearing – Possible Uses for State Revenue Sharing
- VI. City Budget for FY21-22 Fiscal Year
  - i. Debt Service
  - ii. Public Works Operating & Capital Funds
- VII. Adjournment

## Yachats City Council Vision

*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.*

A recording will be uploaded to the City website. Meeting Information below.

### How to Provide Public Comment

1. Email [cityhall@yachatsmail.org](mailto:cityhall@yachatsmail.org), or provide written comments in the drop box at the Drive-Up Window at City Hall, up to 2 hours before the meeting.
  - a. Comments will be read during the public comment portion of the meeting
  
2. If you wish to comment during the meeting, you can join the with the link below. Instructions will be given on how to raise a hand to be recognized and the Moderator will call on participants to talk
  - a. **Comments will be limited to 5 minutes**

Join Zoom Meeting

<https://us02web.zoom.us/j/87286144059>

Meeting ID: 872 8614 4059

One tap mobile

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Meeting ID: 872 8614 4059

Find your local number: <https://us02web.zoom.us/u/kjKLzbW1v>

***The meeting is open to the public and interested citizens are invited to attend. These are open meetings under Oregon law, but a work session is not a community forum; audience participation is at the discretion of the Council. Meetings are audio-recorded. Public meeting minutes are available for review at City Hall. The meeting place is accessible to persons with disabilities. For accommodations, please call (541) 547-3565, or Oregon Relay 1-800-735-2900 TDD) two days in advance. City of Yachats does not discriminate on the basis of race, color, religion, creed, gender, national origin, age, disability, marital or veteran status, sexual orientation, or any other legally protected status.***

**Posted May 6, 2021**



**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  
4  
5  
6  
7

ATTEST:

\_\_\_\_\_  
Shannon Beaucaire, City Manager

\_\_\_\_\_  
Date

DRAFT



**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 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  
CITY OF YACHATS  
May 28, 2020**

**Draft Minutes**

**I. Call to Order**

City Beaucaire called the May 28, 2020 regular meetings of the Budget Committee to order at 9:00 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. Public Comment - none**

**III. Public Hearing – City of Yachats Budget**

Moore opened the City of Yachats Budget Hearing at 9:00 am.

**A. Continuation of FY21 City Budget**

General Construction

Beaucaire explained the General Construction fund was a cleanup from the Highway 101 Project. The proposal is to move to \$2,951.15 of the remaining balance to streets capital and \$210,353.77 to water capital.

All members approved this fund as presented.

SDC Administration

Beaucaire noted that \$70,000 to capital reserves was now from taken from URD as decided in the previous meeting. Groth noted that there was a lot of construction going on and they would likely see continued income for SDCs. Keller hoped they were conservative enough. Beaucaire noted the reserve for future years would be \$570,000.

All members approved of this proposed fund with the noted changes.

City Hall

Beaucaire noted the major contribution to City Hall was transient lodging tax. She explained she calculated an average of last three years of tax income and took 50% of

1 that. Taxes from tobacco state revenue sharing were expected to decrease . Marijuana  
2 and liquor were expected to increase.

3  
4 Groth suggested dropping the interest earned line to \$5,000 per month or \$60,000 for  
5 the year (down from \$78,000). Webb asked for information on income for the most  
6 recent months in these categories. Bloch clarified that the proposal meant that the  
7 reserve for future years would drop by \$18,000.

8  
9 Purcell asked for clarification on professional, IGA, services line. Beaucaire explained  
10 this line included the costs for all service contracts.

11  
12 She stated the budgeted amount was currently at \$173,000 and the proposed at  
13 \$190,000. Beaucaire stated the increase includes increases in cleaning costs due to  
14 COVID. Purcell clarified that no one contract was increased by more than 10%.

15  
16 Webb wanted to separate out the joint fund for this as it was such a large amount  
17 compared to other items. He believed that some of the components should be  
18 separated out. He noted the significant increases over the past few years. He also  
19 noted a 25% in auditor expenses, a 33% increase legal expenses, additional software,  
20 the need for a maintenance plan to justify the \$18,000, and the additional monies for  
21 advertising.

22  
23 Beaucaire noted that advertising has gone up because of additional mailings and legal  
24 advertising and postings. She explained the building and land maintenance cost was  
25 based on a standard per square foot. She suggested legal costs were rising due to  
26 more review of vacation rental restrictions and RFP reviews. Auditor costs were  
27 consistent and split among three funds. Beaucaire added that the software costs were  
28 based on three years so the next year should decrease.

29  
30 Webb asked suggested that the maintenance costs should be in the building and land  
31 maintenance lines and not under contracted services. Beaucaire stated there was a  
32 decision put contract costs together. Webb noted they created this 3.5% maintenance  
33 cost based on national group, but they were not allocating expenses to that to specific  
34 items or areas based on that. He asked if there was a plan in place. Beaucaire stated  
35 the Facilities Manager was developing a plan.

36  
37 Vaaler asked about the increase in property tax revenues as some people might not  
38 meet their tax payments in this economic downturn. Beaucaire explained they used  
39 data from Lincoln County which had not yet shown a decrease. Vaaler asked if the  
40 estimated actual was a best estimate of what they will have at the end of the fiscal year.  
41 Beaucaire explained the process of generating the estimated actuals as a way to  
42 estimate how much they would have at the end of the year.

43  
44 Vaaler asked way the franchise income for electricity increased. Beaucaire stated she  
45 probably underestimated the estimated actual of the \$37,000 rather than overestimated  
46 the proposed \$40,000.

1  
2 Vaaler had a tremendous concern about increase in labor beyond what is mandated by  
3 union contracts. She noted increases both in labor and allocated labor throughout the  
4 budget. Beaucaire noted allocated labor was estimated at a 15% increase. She also  
5 noted she was proposing adding a few position if economy allowed. Beaucaire noted  
6 many of these costs were for required services.  
7  
8 Vaaler stated the allocated labor increased from \$656,200 to \$897,500, an increase of  
9 \$241,300 above the estimated actual. She noted the considerable increase for contract  
10 labor.  
11  
12 O'Shaughnessey asked what the criteria were for, "if the economy allows" for hiring.  
13 Beaucaire stated the Plan Ahead team was using a metric of watching water production,  
14 and quarterly taxes of food and beverage and transient lodging taxes. O'Shaughnessey  
15 asked if they had established a percent increase target number. Beaucaire stated they  
16 would be looking at the three trend lines of increase.  
17  
18 O'Shaughnessey noted that Hoen's contract for facilities manager would be going away  
19 as she was converting to an employee position. Beaucaire stated the money might still  
20 be needed if something went awry with the Community Services new position.  
21  
22 O'Shaughnessey suggested it would be helpful to see the allocation to each service  
23 area under contract labor. She also wanted to see the overall salaries to get big picture  
24 of personnel costs. Beaucaire indicated that was her goal. O'Shaughnessey also  
25 wanted to see total cost of legal expense.  
26  
27 Keller had concern about paying for a lot of things that they are not using, such as the  
28 Commons. She noted the Commons was not currently being used and may not be for a  
29 long time. She noted all they needed was a basic empty building maintenance plan.  
30 She wanted to see a worst-case scenario plan. She wanted to remove these types of  
31 expenses. She suggested it appeared that the city is plowing ahead like nothing was  
32 happening with the pandemic. Beaucaire noted that costs could be higher when  
33 classes and other uses resume because of COVID. She stressed the need for investing  
34 in their buildings.  
35  
36 Moore stated they budget for what they might need, but they do not need to spend  
37 everything that is budgeted.  
38  
39 Webb noted investing in buildings was a capital issue, not an operating expense. He  
40 suggested now was a good time to invest in the building as it is not being used.  
41  
42 Webb asked if they had information about people who pay on the three-tiered tax  
43 payment system from the county. Groth did not see that information in the data.  
44  
45 Webb asked about insurance costs, noting Beaucaire said last year that she was  
46 looking to save on insurance.

1 Beaucaire noted they changed to a square foot based insurance cost. She was told to  
2 estimate a 12% increase in insurance. They are looking at options other than CIS as an  
3 insurance provider. Webb asked that they need an executive summary on insurance,  
4 especially when changing the costing method. He did not think a square footage basis  
5 for insurance was the best method where there were plants with high risks and small  
6 buildings with lower risk, such as the Log Church. Webb noted the over 100% increase  
7 since 2017.

8  
9 Vaaler suggested that they could add an extra line to allocated labor that indicated what  
10 was needed now and what would be allocated if certain thresholds are met.

11  
12 Moore noted the only change agreed upon was change in interest earned from \$78,000  
13 to \$60,000.

14  
15 Groth asked if the Council was going to look at the community support contributions.  
16 Beaucaire reviewed the organizations requesting funding.

17  
18 Bloch did not have recommended changes but had concerns. He asked what the  
19 purpose of budgeting was. He asked if the process was to precisely identify what  
20 revenues would be and limit spending accordingly or whether these were rough  
21 estimates so that they would not need a supplemental budget later. He noted the  
22 expenditures going up in a year when revenues are going down. He believed it looked  
23 bad for the City to be spending more when people's personal budgets were going down.

24  
25 Beaucaire stated she tried to be conservative but not cut to the bare bones.

26  
27 Moore asked for a straw poll on this fund:

28 Bloch – yes

29 Groth – yes

30 Keller – no

31 Keller had an issue with the whole thinking behind the budget process.

32 She believed they should be doing everything in a tight and transparent  
33 way. She also believed they should do things in the proper order, such as  
34 take public input before they pursue any grants. She noted they get the  
35 finished product first, and then they have to justify any changes. She feels  
36 like this is "Shannon's budget," not the city's budget. She does not think it  
37 has passed the test to have the public give their feedback.

38 Purcell – yes

39 Webb – yes

40 Webb noted they have to pass a budget and agreed they need to be  
41 better in getting input from public. He noted things like the extra \$13,000  
42 in community support should be restricted. Beaucaire asked for  
43 clarification on what Webb was uncomfortable with. Webb indicated he  
44 was uncomfortable with having an open wallet.

45 Glenn – yes

46 Tooke – yes

1 Vaaler – no

2 Vaaler had concern about transparency on many levels, such as  
3 preparation of this document, decisions that come before Council, and not  
4 having enough time to evaluate and discuss decisions. She believed it  
5 was most important to get this budget correct, even if it took additional  
6 time. Moore noted the plan was to start the budget process early with  
7 Finance Committee but COVID changed the ability to start the process.

8 O'Shaughnessey – no

9 O'Shaughnessey asked how long it would take to do a supplemental  
10 budget. Beaucaire indicated that could take three to four weeks.

11 O'Shaughnessey noted she heard comments about the process that was  
12 use to get here. She noted they do get items late. She was torn because  
13 she cannot get all of her questions answered.

14 Moore – yes

15  
16 Moore summarized this fund was accepted with the \$18,000 change in interest earned  
17 by a 7-3 vote.

18  
19 Beaucaire asked to speak about the transparency process. She noted Oregon's budget  
20 process was one of the most transparent in the nation. Beaucaire noted that grants  
21 often have quick timelines so the City needed to act quickly. Beaucaire noted she and  
22 the team tries to be transparent. She added they were always looking for ways to get  
23 better. She added her descriptions in the document helped with transparency.

#### 24 25 Visitor Amenities

##### 26 Points of discussion:

- 27 • Beaucaire stated the transient lodging tax (TLT) reflected the 50% of the 3-year  
28 average.
- 29 • Beaucaire noted she does have an in-house marketing position in the allocated  
30 labor.
- 31 • Bloch noted the extreme jump in marketing costs and assumed it was due to  
32 COVID.
- 33 • Beaucaire noted that fireworks were typically spent on July 1 and may not be  
34 spent this year.
- 35 • Groth clarified that the Chamber of Commerce did not have input on the  
36 marketing issue.
- 37 • Keller asked what the community support item was. Beaucaire stated it included  
38 banners, Cape Perpetua, landscaping, and other beautification projects.
- 39 • Purcell asked if the visitor center line item funds the Chamber. Beaucaire  
40 explained that the contract has gone to the Chamber and it was out to bid at  
41 present.
- 42 • Webb stated they should eliminate fireworks for FY21 and bring it back in FY22.
- 43 • Webb thought the city was trying to do marketing when that should be done by  
44 someone who better knows how to market.
- 45 • Beaucaire stated the \$50,000 for allocated labor for marketing was specifically  
46 for in-house marketing and she vetted through attorney that it was proper to fund  
47

1 this position under restricted portion of TLT. She indicated this would be a new  
2 position.

3  
4 Webb moved to eliminate allocated labor for \$50,000 for a marketing position: Aye 5;

5 No – 5. Motion does not carry

6 Bloch: yes

7 Groth: no

8 Keller: yes

9 Purcell: no

10 Webb: yes

11 Glenn: no

12 Tooke: no

13 Vaaler: yes

14 O'Shaughnessey: yes

15 Moore: no

16  
17 Webb moved to eliminate the fireworks funding of 2,000: Aye – 3; No – 7. Motion does  
18 not carry

19 Bloch: yes

20 Groth: no

21 Keller: no

22 Purcell: no

23 Webb: yes

24 Glenn: no

25 Tooke: no

26 Vaaler: yes

27 O'Shaughnessey: no

28 Moore: no

29  
30 Webb wanted to keep the community support amount to what it was the previous year.

31  
32 Beaucaire noted the plan ahead team has talked about creating signage to increase  
33 safety awareness. She noted they were creating banners reminding people to practice  
34 safe habits. Vaaler clarified that Beaucaire did not have an estimate of what the banner  
35 project would cost. Webb asked if that could be expensed under COVID funds.  
36 Beaucaire indicated they would be related to COVID.

37  
38 Webb moved to reduce community support from \$25,000 to \$17,850, the amount in last  
39 year's budget: Aye -5; No – 5. Motion does not carry.

40 Webb: yes

41 Purcell: no

42 Keller: yes

43 Groth: no

44 Bloch: yes

45 Glenn: no

46 Tooke: no

1 Vaaler: yes  
2 O'Shaughnessey: yes  
3 Moore: no  
4

5 Moore noted there was no concurrence on any adjustment to this fund. Moore asked  
6 for a vote on approving the visitor amenities fund as presented. (No stated motion)

7 Webb: no  
8 Purcell: yes  
9 Keller: no  
10 Groth: yes  
11 Bloch: no  
12 Glenn: yes  
13 Tooke: yes  
14 Vaaler: no  
15 O'Shaughnessey: no  
16 Moore: yes

17 Vote was 5 ayes and 5 nays so there was not majority support.

18  
19 Purcell moved to reconsider the motion to reduce community support from \$25,000 to  
20 \$17,850, the amount in last year's budget: Aye – 8; No – 2.

21 Webb: yes  
22 Purcell: yes  
23 Keller: yes  
24 Groth: no  
25 Bloch: yes  
26 Glenn: yes  
27 Tooke: yes  
28 Vaaler: yes  
29 O'Shaughnessey: yes  
30 Moore: no  
31

32 O'Shaughnessey asked for clarification on whether additional marketing could be done  
33 by the person who runs the visitor center. Beaucaire stated that the Chamber had  
34 historically been given an additional budget which was \$25,250 for the past year.  
35 O'Shaughnessey clarified this additional money was not for a job position. Beaucaire  
36 stated both the Budget Committee and Council had concern about getting statistics on  
37 how well the marketing was working. Beaucaire added that the proposals received thus  
38 far were emphasizing the marketing rather than the operations side of the visitor center.  
39 She speculated they might have to divide the tasks and rebid. O'Shaughnessey did not  
40 think this time was appropriate to create an additional position.

41  
42 Glenn moved to pass the visitor amenities fund with a reduction in community support to  
43 \$17,850: Aye – 6; No – 0.

44 Webb: no  
45 Purcell: yes  
46 Keller: no

1 Groth: yes  
2 Bloch: yes  
3 Glenn: yes  
4 Tooke: yes  
5 Vaaler: no  
6 O'Shaughnessey: no  
7 Moore: yes

8

9 Library Operations

10 Nikki Carlson, Library Chair, clarified that the \$8,000 contract would include the needs  
11 assessment and repairs. Vaaler asked where the Petersen gift money was located.  
12 Carlson stated that was under capital. Vaaler asked about the increase of \$3,000 for  
13 books and periodicals. Carlson said it was based on increases over the past few years.

14

15 **Glenn moved to adopt the Library fund as proposed:** discussion

16

17 Webb asked what happened if they did not reopen the library. Carlson indicated the  
18 Library funds were currently frozen.

19

20 **Vote: Aye – 10; No – 0.**

21

22 Commons

23 Groth asked what the allocated labor for Commons included. Beaucaire stated that it  
24 included repairs made by Public Works, cleaning contracting and time for community  
25 services, the City Manager, and the Deputy Recorder. She noted the current Facilities  
26 Manager position would go away if they successfully hire the new position. She noted  
27 contract labor was at same level as last year.

28

29 Vaaler noted that the interview process for Community Support was not completed. She  
30 believed leaving the Facilities Manager position in contract labor seemed like double  
31 counting. Beaucaire stated she wanted to hire a professional company, noting she got  
32 an initial quote of \$50,000 just to clean the Commons. O'Shaughnessey asked if there  
33 were any local firms that do the cleaning work. Beaucaire noted it would have to be  
34 Newport or Florence

35

36 Webb asked about rents and fees. Beaucaire noted the \$13,000 reduction was for  
37 classes. The \$17,800 was rent the City paid for rent of the City Hall space.

38

39 **Glenn moved to approve the budget for the Commons fund: Aye – 8; No – 0.**

40 Webb: no

41 Purcell: yes

42 Keller: no

43 Groth: yes

44 Bloch: yes

45 Glenn: yes

46 Tooke: yes

1 Vaaler: yes  
2 O'Shaughnessey: yes  
3 Moore: yes  
4

5 Little Log Church and Museum

6 Webb asked for clarification on the building and maintenance line. Beaucaire stated  
7 this budget was identical to the 2019 budget and was in accord with national standards.  
8

9 Moore noted that the City had been grossly underbudgeting for maintenance, so the  
10 City has been gradually increasing that amount. Moore noted they used maintenance  
11 money to replace the heater in the Little Log Church and Museum. Webb emphasized  
12 the need for doing the maintenance now that it was budgeted.  
13

14 Bloch asked why there was a drop in visitor amenities transferring in. Beaucaire they  
15 only transferred in what they needed to. Groth reiterated that they were trying to fund at  
16 their needed levels only.  
17

18 Glenn moved to approve the Little Log Church and Museum fund as presented: Aye –  
19 8; No – 2.

20 Webb: no  
21 Purcell: yes  
22 Keller: no  
23 Groth: yes  
24 Bloch: yes  
25 Glenn: yes  
26 Tooke: yes  
27 Vaaler: no  
28 O'Shaughnessey: yes  
29 Moore: yes  
30

31 Parks and Trails

32 Groth noted the expenditures exceeded income for last year. The Committee discussed  
33 what was contained in the line items.  
34

35 Vaaler had concern about funding conference and travel expenses for trails volunteers  
36 during this time of COVID. Purcell thought Vaaler's question was valid.  
37

38 Vaaler moved to reduce the travel budget from \$2,050 to \$1,000: Aye 10 – 0; No – 0.  
39

40 Beaucaire indicated this decrease in an expense line would result in a decrease the  
41 amount of transfer in from the general fund.  
42

43 Webb moved to approve the parks and trails fund with the reduction in the travel budget  
44 to \$1,000: Aye 10 – 0; No – 0.  
45  
46

1 Library Capital Reserves

2 Carlson noted the beginning balance included the Petersen donation. Beaucaire  
3 clarified that the Friends of the Library had the Petersen money. Beaucaire clarified that  
4 the needs assessment would be paid from the Hall Bequest. Webb noted that  
5 Beaucaire has previously stated the needs assessment was part of labor.

6  
7 Groth clarified that the first two lines under revenues was the \$306,000 ending balance  
8 from the current year. Vaaler clarified this budget does not include any Petersen funds.

9  
10 Beaucaire stated the allocated labor includes 15% of the cost of capital projects.

11  
12 Vaaler moved to approve the Library capital reserve budget as presented: Aye 10; No –  
13 0.

14  
15 City Hall Reserves

16 Groth moved that capital outlay equipment be increased by \$20,000 for FY21 for  
17 emergency supply containers at south and north locations, including installation, to  
18 make a total of \$45,000 for equipment and that capital outlay buildings be increased to  
19 \$211,300: discussion

20  
21 Moore clarified that the equipment outlay increased from \$25,000 to \$45,000; the capital  
22 outlay for buildings to increase by \$166,300 from the General Fund for a total of  
23 \$211,300; and to transfer in from reserves \$95,000.

24  
25 Groth explained the emergency supply containers are paid for through the City Hall  
26 budget and the Emergency Preparedness Committee was asking to replace rusting  
27 containers. City Hall already has a line item for paying for supplies for the emergency  
28 containers. Beaucaire noted this action had been done in the past.

29  
30 Groth stated the \$166,300 was to come from general fund to include \$75,000 that was  
31 there plus additional items. Beaucaire stated that of the \$166,300, \$91,000 was from  
32 the grant and \$75,000 was from the City.

33  
34 Summarized the changes for this fund to be:

- 35 • Beginning balance of \$64,065
- 36 • Income from grant of \$91,300
- 37 • Transfer from general fund of \$95,000
- 38 • No change in allocated labor
- 39 • Capital outlay equipment of \$45,000
- 40 • Capital outlay to buildings of \$166,300

41  
42 Vaaler asked about allocated labor at 15% and noted they were not changing the  
43 allocated labor accordingly. Webb recommended that they have a separate fund for  
44 emergency preparedness. Groth clarified that should include both an operations and a  
45 capital fund. Beaucaire stated it would be a good idea to identify this cost in the budget  
46 but not necessarily to create new funds.

1  
2 Glenn moved to approve the City Hall reserves with the above changes: Aye 10 – 0; No  
3 – 0.

4  
5 Commons Capital Reserves

6 Vaaler moved to approve the Commons Capital Reserve fund as presented: Aye 10; No  
7 – 0.

8  
9 Parks & Trails Capital Reserve

10 Beaucaire noted that the county might not be as generous as they have been for Ocean  
11 View Drive. She stated that the \$50,000 would be applied to the boardwalk near the  
12 Underground Pub.

13  
14 Groth noted beginning balance was from visitor amenities and urban renewal so there  
15 would be restrictions on expenditures.

16  
17 Purcell moved to approve the Parks & Trails capital reserves fund as presented: Aye -  
18 9; No – 1 (Webb).

19  
20 Webb noted the boardwalk project would be enormously expensive. Keller had concern  
21 about the insurance cost of a boardwalk.

22  
23 Little Log Church Capital Reserves

24 Beaucaire noted this allocation was made in previous years. She stated the City would  
25 be applying for a Ford Family Foundation grant and that would require City matching  
26 funds.

27  
28 Beaucaire clarified that the labor was 15% of \$150,000 capital project.

- 29
- 30 • Vaaler recalled a long discussion last year. She remained opposed to moving  
31 this issue forward. She did not feel that the community was on board with this  
32 project and she wanted to find out what the community truly wanted. She did not  
33 think this was a year to be spending on this project.
  - 34 • Tooke agreed with Vaaler.
  - 35 • Glenn stated the project had been before the community for several years and he  
36 had heard nothing negative from the community. He noted the Log Church  
37 Board had been fundraising. He noted they were not spending this allocation  
38 unless they have to, and he wanted the money to leverage for grants.
  - 39 • O’Shaughnessey acknowledged the emotional element but did not think this was  
40 the time to be spending this money
  - 41 • Bloch indicated he saw the Little Log Church as a museum and wanted to  
42 support that, but with the current virus situation, this would not be the best year to  
43 do this project.
  - 44 • Groth had concern that if they do not proceed, the building might deteriorate so it  
45 would not be usable.

- 1 • Keller noted they have been fundraising for two years and only have \$10,000.  
2 She was not hearing community support for this project. She had concern that  
3 moving forward with a \$300,000 project would anger citizens. She noted that  
4 nobody will be using the building for potentially several years.
- 5 • Beaucaire explained the history of why the project has been on the books for this  
6 long.
- 7 • Purcell reviewed some history and indicated he believed it was a community  
8 decision as to whether they want to rebuild. He suggested they create a timeline  
9 for fundraising so the community can show their support.
- 10 • Purcell noted there were people using the church prior to COVID.
- 11 • Webb stated his daughter was married in the Little Log Church so he had a bias.  
12 He believed the bottom-line problem was a lack of inertia. He believed the cost  
13 was excessive. He noted this money was already set aside in the reserves. He  
14 had an issue with the allocated labor. He would do it personally for half that  
15 amount.
- 16 • Moore noted the building foundation has no crawl space and there was wood  
17 sitting on the ground. He favored on leaving this item as a placeholder and  
18 getting additional community input.

19  
20 Beaucaire stated they were expecting the Ford Family Foundation to give over  
21 \$100,000.

22  
23 Glenn moved to approve the Little Log Church and Museum capital reserves budget  
24 and to have Parks and Commons work with the Board to establish a timeline for  
25 fundraising: Aye – 9; No – 1 (Vaaler).

26  
27 **Budget Approval**

28 Glenn moved to adopt the 2020-2021 City of Yachats budget as revised: Aye – 7; No –  
29 3 (Vaaler, Keller, and Webb).

30  
31  
32 Moore adjourned the budget hearing at 12:55 pm.

33  
34  
35  
36  
37  
38 \_\_\_\_\_  
39 W. John Moore, Chair

40 ATTEST:

41  
42  
43 \_\_\_\_\_  
44 Shannon Beaucaire

\_\_\_\_\_ Date

City of Yachats  
**Yachats Urban Renewal Agency**



**FY21-22 Proposed Budget**

# City of Yachats & Yachats Urban Renewal Agency Annual Budget

**Fiscal Year: July 1, 2021 – June 30, 2022**

## **URBAN RENEWAL BOARD:**

Leslie Vaaler, *Mayor*

Ann Stott, *Council Member*

Mary Ellen O' Shaughnessy, *Council Member*

Greg Scott, *Council Member*

Anthony Muirhead, *Council President*

## **BUDGET COMMITTEE – CITIZEN MEMBERS:**

Lance Bloch – Seat A

Don Groth – Seat B

Dawn Keller – Seat C

Thomas Lauritzen – Seat D

Brad Webb – Seat E

## **CITY STAFF:**

Lee Elliott, *Interim City Manager*

Kimmie Jackson, *Deputy Recorder*

David Buckwald, *Wastewater Lead*

Rick McClung, *Water Lead*

[www.yachatsoregon.org](http://www.yachatsoregon.org)

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## 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 provide incremental property tax revenue to municipalities to fund 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 URD is a portion of the County's annual assessment, not an addition to it.

Lincoln County, Oregon has a tax rate that is applied to a parcel's assessed value. The County Assessor allocates the property tax dollars between the frozen value (County share) and the excess value (URA share). The frozen value remains constant throughout the life of the URA, while the excess value reflects the annual assessment changes made by the County Assessor. The practical impact of the tax increment structure is that the URA share increases with inflation while the County share remains relatively constant.

The URA has a life of 20 years and will cease to exist after it has collected all taxes specified in the Plan. Current estimates show that all taxes will not be collected within the 20 year time frame and require an extension as allowed by Oregon Budget Law. 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.

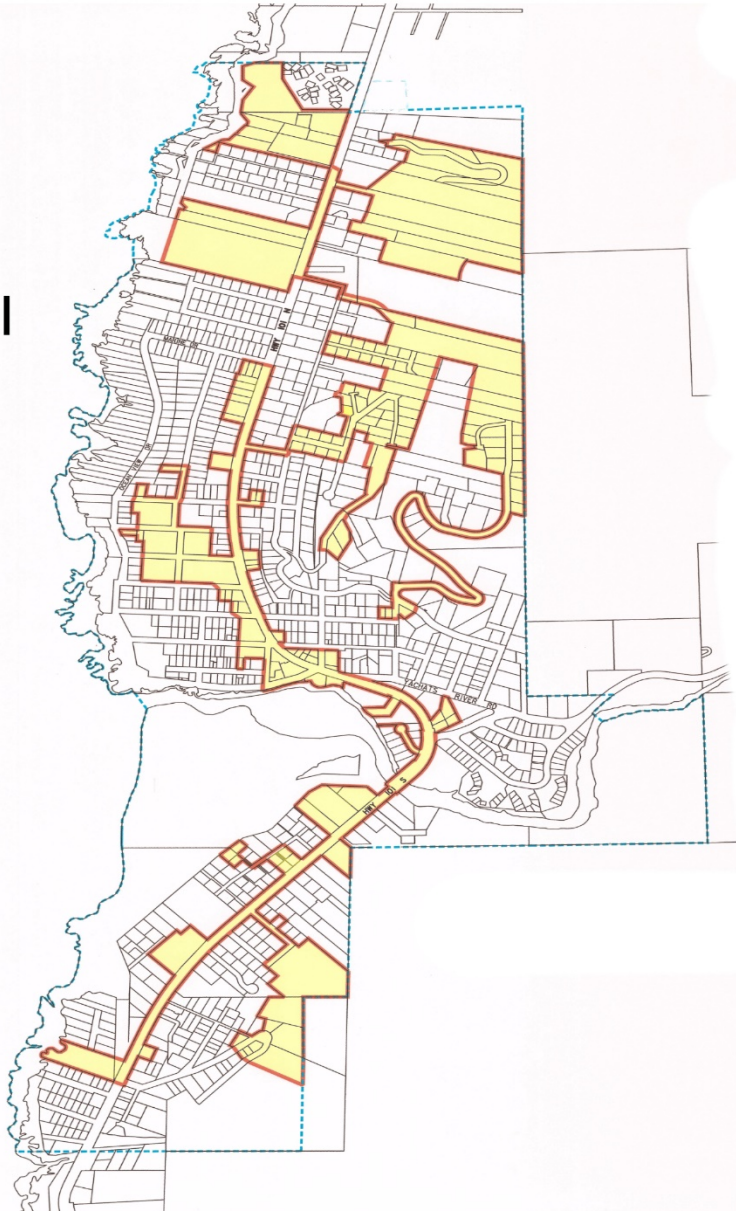
## **Transportation and Infrastructure**

- 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.

## **2. 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 2021-22.

The URA budget consists of one fund which combines administrative costs and reimbursement for approved or amended capital projects. 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 reimburse the City for a portion of the costs of specific projects.

### **FY21-22 Proposed Budget**

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

In reviewing the financial forecasts for the approved URA projects, and with the continuation of the Coronavirus pandemic, the URA Board took into account the following considerations in the proposed FY2021-2022 budget:

- Project funding:
  - I & I sewer line camera purchase of \$50,000
  - Hydrant funding of \$12,000
  - Streets restore funding of \$30,000
  - Storm drains improvement of \$50,000
  - Trails' expansion, such as boardwalk planning of \$24,000
  - Parks' expansion of \$20,000
  
- The forecasted financial plan had planned for \$200,000 as a sidewalk expenditure in FY2031:
  - The city accelerated reimbursement of \$150,000 for FY2021 and \$200,000 for FY2022, related to the reconstruction of Highway 101.

Additional items of note in the FY21-22 proposed budget

- The Dues and Memberships and Advertising/Legal Notices line reflects any required filing fees or legal notices for administration of the URA; and
- The Audit line not only reflects the projected costs of the audit but also State fees associated with filing the audit.

Respectfully Submitted,

Lee Elliott

Interim City Manager

**Budget Committee Changes from Proposed to Approved Budget**

**TO BE DETERMINED AT BUDGET HEARING**



**Table 1: Forecasted Project Expenditures following construction of Hwy 101**

	ACTUAL & FORECAST REVENUE	CITY ADMIN FEE	MATERIALS & SERVICES	SEWER PLANT, PUMP STATIONS, OTHER IMPR.	I&I	SOUTH WATER TANK	NEW HYDRANTS	STREET REPAIR RESTORE	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	374,059	(14,000)	(3,000)	(95,000)	(25,000)	(100,000)	(4,000)	(10,000)		(42,000)	(8,000)	0
FY21	409,650	(14,000)	(3,000)	(95,000)	(25,000)	(100,000)	(4,000)	(10,000)	0		(8,000)	0
FY22	429,354	(15,000)	(3,000)	(95,000)	(25,000)	(100,000)	(4,000)	(10,000)	(50,000)		(8,000)	(20,000)
FY23	446,819	(16,000)	(3,000)	(95,000)	(25,000)	(100,000)	(4,000)	(13,000)	(50,000)		(8,000)	(20,000)
FY24	464,807	(17,000)	(3,000)	(95,000)	(25,000)	(100,000)	(4,000)	(13,000)	(50,000)		(8,000)	(20,000)
FY25	483,335	(17,000)	(3,000)	(95,000)	(25,000)	(100,000)	(4,000)	(13,000)	(50,000)		(8,000)	(20,000)
FY26	502,419	(18,000)	(4,000)	(145,000)	(25,000)	(100,000)	(5,000)	(13,000)	(50,000)		(9,000)	(20,000)
FY27	522,075	(19,000)	(4,000)	(145,000)	(25,000)	(100,000)	(5,000)	(14,000)	(50,000)		(9,000)	(20,000)
FY28	542,321	(20,000)	(4,000)	(145,000)	(25,000)	(100,000)	(5,000)	(14,000)	(50,000)		(9,000)	(20,000)
FY29	563,174	(20,000)	(4,000)	(145,000)	(25,000)	(100,000)	(5,000)	(14,000)	(50,000)	0	(9,000)	(20,000)
FY30	1,823,802	(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)		(296,000)	(10,000)	(20,000)
FY34	0	(11,899)	0	0			(2,650)	(16,782)			(1,350)	(5,843)

**Table 2: Actual and Forecasted Project Expenditures**

	INTEREST INCOME ACTUAL & FORECAST REVENUE	CITY ADMIN FEE	MATERIALS & SERVICES	SEWER PLANT, PUMP STATIONS, OTHER IMPR.	I&I	SOUTH WATER TANK	MISCELL LOOPING UPGRADE SIZE WATERLINE	NEW HYDRANTS REPLACE MAIN WATER VALVE	STREET REPAIR RESTORE	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
FY09	81 154,504	(2,500)	(1,433)	(65,645)	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
FY11	23 189,180	(2,500)	(1,681)	(97,250)	0	0	0	0	0	0	0	0	0
FY12	26 189,203	(2,500)	(1,538)	(95,000)	0	(104,193)	0	0	(33,272)	0	0	0	0
FY13	23 187,497	(2,500)	(1,795)	(95,000)	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	(110,000)	(120,000)	0	(87,457)
FY15	40 228,377	(2,500)	(1,791)	(95,000)	0	(120,000)	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
FY17	809 251,443	0	(1,020)	(95,000)	0	(4,000)	0	0	0	0	(146,000)	0	0
FY18	0 278,317	0	(1,538)	(95,000)	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	(10,000)	0	0	(8,000)	0
FY20	897 374,059	(13,000)	(7,488)	(95,000)	(25,000)	(100,000)	0	0	0	0	0	0	0
FY21	2,730 409,650	(14,000)	(1,875)	(95,000)	0	(170,000)	0	0	0	0	(150,000)	0	0
FY22	2,750 429,653	(15,000)	(2,270)	(95,000)	(50,000)	(100,000)	0	0	(12,000)	0	(30,000)	(50,000)	(200,000) (24,000) (20,000)

**Table 3: Urban Renewal Agency Adopted Fiscal Year 21-22 Budget**

2018-2019 2nd Preceding Year	2019-2020 1st Preceding Year	2020-2021 Adopted Budget	2020-2021 Estimated Actual	Description	2021-2022 Proposed by Officer	2021-2022 Approved by Budget Cttee	2021-2022 Adopted by City Council
\$204,015.30	\$297,767.48	\$418,356.74	\$432,234.52	Beginning Balance	\$413,739.04		
\$0.00	\$896.64	\$4,590.00	\$2,730.00	Interest Earned	\$2,750.00		
\$314,871.15	\$362,605.94	\$357,000.00	\$403,000.00	Tax - Property Current	\$413,782.00		
\$7,157.84	\$11,452.80	\$7,000.00	\$6,500.00	Tax - Property Past due	\$15,572.00		
\$0.00	\$0.00	\$0.00	\$150.00	Other Local Sources	\$300.00		
\$0.00	\$0.00	\$0.00	\$0.00	Grants	\$0.00		
<b>526,044.29</b>	<b>672,722.86</b>	<b>786,946.74</b>	<b>844,614.52</b>	<b>TOTAL REVENUE</b>	<b>846,143.04</b>	<b>0.00</b>	<b>0.00</b>
\$13,000.00	\$13,000.00	\$14,000.00	\$14,000.00	Admin Fee Trans to General Fund	\$15,000.00		
<b>13,000.00</b>	<b>13,000.00</b>	<b>14,000.00</b>	<b>14,000.00</b>	<b>TOTAL ADMINISTRATIVE EXPENSES</b>	<b>15,000.00</b>	<b>0.00</b>	<b>0.00</b>
\$276.81	\$0.00	\$200.00	\$105.38	Dues & Memberships	\$200.00		
\$2,000.00	\$7,280.00	\$2,500.00	\$1,770.00	Auditor	\$1,770.00		
\$0.00	\$0.00	\$0.00	\$0.10	Bank Charges/Credit Card Fees	\$0.00		
\$0.00	\$208.34	\$300.00	\$0.00	Advertising/Legal Notice	\$300.00		
\$0.00	\$0.00	\$0.00	\$0.00	Operating Contingency	\$0.00		
<b>2,276.81</b>	<b>7,488.34</b>	<b>3,000.00</b>	<b>1,875.48</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>2,270.00</b>	<b>0.00</b>	<b>0.00</b>
\$0.00	\$0.00	\$70,000.00	\$70,000.00	Transfer to Cap Res Water-New Hydrants	\$12,000.00		
\$0.00	\$25,000.00	\$0.00	\$0.00	Transfer to Cap Res Waste-I & I	\$50,000.00		
\$10,000.00	\$0.00	\$150,000.00	\$150,000.00	Transfer to Street Capital Reserve-Sidewalks	\$200,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	Transfer to Street Capital Reserve-Restore	\$30,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	Transfer to Storm Drains Cap Res-Improve	\$50,000.00		
\$8,000.00	\$0.00	\$0.00	\$0.00	Transfer to Parks & Trails Cap Res-804 Trail	\$44,000.00		
<b>18,000.00</b>	<b>25,000.00</b>	<b>220,000.00</b>	<b>220,000.00</b>	<b>TOTAL CAPITAL PLAN</b>	<b>386,000.00</b>	<b>0.00</b>	<b>0.00</b>
\$95,000.00	\$95,000.00	\$95,000.00	\$95,000.00	Transfer to WW Debt Service	\$95,000.00		
\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	Transfer to South Tank Debt	\$100,000.00		
<b>195,000.00</b>	<b>195,000.00</b>	<b>195,000.00</b>	<b>195,000.00</b>	<b>TOTAL DEBT SERVICE</b>	<b>195,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>213,000.00</b>	<b>220,000.00</b>	<b>415,000.00</b>	<b>415,000.00</b>	<b>TOTAL TRANSFERS</b>	<b>581,000.00</b>		
<b>228,276.81</b>	<b>240,488.34</b>	<b>432,000.00</b>	<b>430,875.48</b>	<b>TOTAL EXPENSES</b>	<b>598,270.00</b>	<b>0.00</b>	<b>0.00</b>
<b>297,767.48</b>	<b>432,234.52</b>	<b>354,946.74</b>	<b>413,739.04</b>	<b>RESERVED FOR FUTURE YEARS</b>	<b>247,873.04</b>	<b>0.00</b>	<b>0.00</b>
<b>526,044.29</b>	<b>672,722.86</b>	<b>786,946.74</b>	<b>844,614.52</b>	<b>TOTAL REQUIREMENTS</b>	<b>846,143.04</b>	<b>0.00</b>	<b>0.00</b>

**Table 4: 2020-2021 Summary of Amounts Received by Taxing Districts**

<b>SPECIAL ASSESSMENTS AND URBAN RENEWAL</b>		
	<b>TOTAL AMOUNT TO BE REC'D</b>	<b>DISTRIBUTION%</b>
CL-CAVALIER STREET LIGHTING	3,483.27	0.0026872%
DD1-DRAINAGE DISTRICT NO. 1	1,178.94	0.0009095%
GBL-GLENEDEN BEACH ST LIGHTING	15,600.00	0.0120348%
GSD-GLENEDEN BCH SEWER DLQNT	0.00	0.0000000%
MFD-MILLFOUR DRAINAGE DIST	1,843.74	0.0014224%
MH-MANUFACTURED DWELLING ASSE	11,290.00	0.0087098%
SAN-SILETZ KEYS	172.00	0.0001327%
FP-STATE FIRE PATROL	545,309.27	0.4206859%
FPS-STATE FIRE PATROL SCHG	199,595.00	0.1539801%
URDB-DIV OF TAXES DEPOE BAY	285,702.53	0.2204089%
URLC-DIV OF TAXES LINCOLN CITY	803,886.19	0.6201684%
URMP-DIV OF TAXES MCLEAN POINT	38,764.91	0.0299057%
URNS-DIV OF TAXES NORTHSIDE	1,113,723.90	0.8591967%
URSB-DIV OF TAXES SOUTH BEACH	2,278,372.49	1.7576799%
URW-DIV OF TAXES WALDPORT #2	80,478.75	0.0620864%
URY-DIV OF TAXES YACHATS	426,142.21	0.3287529%
TOTAL	<u>5,805,543.20</u>	<u>4.4787613%</u>
<b>TOTAL TO BE RECEIVED</b>	<b>129,727,507.59</b>	<b>100.0%</b>

**Table 5: 2020-2021 Urban Renewal Values**

<b>URBAN RENEWAL VALUES</b>				
<b>2020-21</b>				
<b>Code Area</b>	<b>Plan Area</b>	<b>Frozen Value</b>	<b>Excess Value Available</b>	<b>Excess Value Used</b>
413	Depoe Bay Plan	18,183,490	19,447,830	19,447,830
415	Depoe Bay Plan	1,017,460	9,010,660	9,010,660
434	Depoe Bay Plan	0	108,000	108,000
412	Lincoln City Plan	56,477,433	285,475,427	56,933,507
416	Lincoln City Plan	875,946	3,181,334	883,020
420	Lincoln City Plan	140,526	725,984	141,661
478	Lincoln City Plan	0	76,000	0
116	Mclean Point Plan	3,286,660	2,721,760	2,721,760
115	Northside Plan	241,335,468	76,970,532	76,970,532
124	South Beach Plan	12,980,768	162,646,589	162,646,589
134	South Beach Plan	239,446	353,234	353,234
136	South Beach Plan	9,522	10,468	10,468
137	South Beach Plan	0	1,000	1,000
153	South Beach Plan	117,847	254,073	254,073
192	South Beach Plan	4,403,068	16,660,452	16,660,452
317	Waldport Plan #2	510,010	5,543,650	5,543,650
318	Waldport Plan #2	42,050	278,950	278,950
319	Waldport Plan #2	0	100,160	100,160
320	Waldport Plan #2	84,490	0	0
321	Waldport Plan #2	88,840	0	0
335	Waldport Plan #2	0	18,600	18,600
388	Waldport Plan #2	0	21,800	21,800
389	Waldport Plan #2	0	62,500	62,500
327	Yachats Plan	1,187,050	955,550	955,550
328	Yachats Plan	25,288,945	44,029,285	44,029,285
	<b>TOTALS</b>	<b>366,269,019</b>	<b>628,653,838</b>	<b>397,153,281</b>

<b>CHANGED PROPERTY RATIO (CPR)</b>		
<b>2020-21</b>		
<b>CLASS</b>	<b>PROPERTY TYPE</b>	<b>RATIO</b>
0	Miscellaneous	1.000
1	Residential	0.772
2 & 3	Commercial-Industr	0.842
036 & 900	Industrial/DOR Appr	1.000
4	Rural Tract	0.774
5	Farm	0.774
6	Forest	0.774
7	Multi-Family	0.761
8	Recreation	1.000
	Personal Property	1.000

# City of Yachats



## FY2021-22 Proposed Budget

## **City of Yachats Annual Budget**

**Fiscal Year July 1, 2021 – June 30, 2022**

### **CITY COUNCIL**

Leslie Vaaler, *Mayor*

Ann Stott, *Council Member*

Mary Ellen O' Shaughnessy, *Council Member*

Greg Scott, *Council Member*

Anthony Muirhead, *Council President*

### **BUDGET COMMITTEE – CITIZEN MEMBERS**

Lance Bloch – Seat A

Don Groth – Seat B

Dawn Keller – Seat C

Thomas Lauritzen – Seat D

Brad Webb – Seat E

### **CITY STAFF**

Lee Elliott, *Interim City Manager*

Kimmie Jackson, *Deputy Recorder*

David Buckwald, *Wastewater Lead*

Rick McClung, *Water Lead*

[www.yachatsoregon.org](http://www.yachatsoregon.org)

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## 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 20, 2021

Yachats City Council and 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 and discuss the proposed City annual budget for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Oregon Budget Law, Chapter 294 of the Oregon Revised Statutes and the Oregon Budget manual provide for three steps in the budget cycle. The first step includes a review of the current year to see how the City is performing against the adopted budget from last year. That review gives the budget preparers the foundation to craft the budget you see before you. The second step is the one we undertake today, a detailed review of the expected results for 2021 and the proposed budget for fiscal 2022. The final step will be taken by the Council members in their June meeting, where they will adopt, with any further changes, the final budget amounts.

In preparation for this initial proposed budget, the 2021 review determined that a Supplemental Budget was required. In the table below, please note the changes approved by your City Council earlier this month.

**City of Yachats**

		Modified Cash Basis					Repay	Repay	Payoff	Reserves	Budgeted
		30-Jun-19	30-Jun-20	YTD 28-Feb-21	TYD 31-Mar-21	Full Year Estimated	501 Bldg	Hwy 101	IFA WW	Transfer	Fund Balances
City Hall	100-1010	829,068	921,273	1,126,052	1,032,721	1,096,633	(234,248)	(500,000)			362,385
Commons	100-1020	15,292	77,910	78,827	96,042	89,681					89,681
LLC & Museum	100-1025	583	6,722	(2,512)	(1,337)	(2,284)					(2,284)
Library	100-1030	0	8,122	15,035	24,053	25,229					25,229
Parks and Trails	100-1035	14,053	16,879	7,694	4,618	7,777					7,777
Visitor Amenities	100-1045	98,664	249,548	505,811	486,896	582,334					582,334
Streets	100-1040	93,513	43,350	15,947	17,201	1,571					1,571
Storm Drains	100-1050	110,146	88,495	73,229	72,580	65,419					65,419
Water	660-1700	164,050	325,623	481,300	485,061	584,192			(400,000)		184,192
WasteWater	670-1800	178,721	265,946	342,229	309,556	323,053			(150,000)		173,053
<b>Total Operating Funds</b>		<b>1,504,090</b>	<b>2,003,868</b>	<b>2,643,612</b>	<b>2,527,391</b>	<b>2,773,605</b>	<b>(234,248)</b>	<b>(500,000)</b>	<b>0</b>	<b>(550,000)</b>	<b>1,489,357</b>
SDC's	160-1605	413,285	519,487	577,747	576,238	578,000					578,000
General Construction (So Tank)	160-1630	213,305	213,305	0	0	0					0
Revenue Water Bond	155-1200	0	43,071	43,160	32,486	43,242					43,242
Water Gen Obl Bond	155-1218	0	(157)	7,317	9,569	5,018					5,018
South Tank Loan	155-1268	100,000	160,089	120,179	120,179	120,179					120,179
WasteWater Loans (2)	155-1276	668,616	736,214	832,921	669,695	769,538		(244,006)			525,532
Urban Renewal	900-9000	297,767	432,235	608,133	510,411	408,437					408,437
<b>Total Retriected Funds</b>		<b>1,692,973</b>	<b>2,104,244</b>	<b>2,189,457</b>	<b>1,918,578</b>	<b>1,924,414</b>	<b>0</b>	<b>0</b>	<b>(244,006)</b>	<b>0</b>	<b>1,680,408</b>
City Hall Reserves	150-1010	69,066	63,697	(50,805)	(27,490)	90,270					90,270
Commons Reserves	150-1020	118,449	145,449	145,449	145,449	145,449					145,449
LLC & Museum Reserves	150-1025	213,077	208,077	207,622	207,622	207,622					207,622
Library Reserves	150-1030	242,453	306,638	290,875	290,875	306,638					306,638
Parks and Trails Reserves	150-1035	103,486	153,486	137,591	137,591	137,591					137,591
Streets Reserves	150-1040	437,841	316,867	315,093	314,353	315,093					315,093
Storm Drains Capital	150-1050	0	40,000	40,000	40,000	40,000					40,000
Water Reserves	660-1705	167,522	252,358	366,925	400,520	366,925	234,248	50,000		400,000	1,101,173
Wastewater Reserves	670-1805	443,800	518,930	406,455	431,426	406,455		450,000		150,000	956,455
<b>Total Capital Revenues</b>		<b>1,795,694</b>	<b>2,005,502</b>	<b>1,859,205</b>	<b>1,940,346</b>	<b>2,016,043</b>	<b>234,248</b>	<b>500,000</b>	<b>-</b>	<b>550,000</b>	<b>3,300,291</b>
<b>Total Fund Balances</b>		<b>4,992,757</b>	<b>6,113,614</b>	<b>6,692,274</b>	<b>6,386,315</b>	<b>6,714,062</b>	<b>0</b>	<b>0</b>	<b>(244,006)</b>	<b>0</b>	<b>6,470,056</b>

Briefly, the City repaid all interfund loans related to the purchase of the 501 Building, repaid the interfund loans for the underground utility project, provided funds for the retirement of an IFA loan related to the construction of the wastewater plant, and transferred excess operating funds that had built up in water and wastewater over the last two years.

**Now, for the fiscal year 2022 proposed budget -**

Municipal budgets seem to have a theme, or a story to tell. Yachats' story this year is one of transitions. Several major events are happening concurrently, transitions, that will shape how our City operates, serves citizens, conducts business, and invests in projects that meet anticipated needs of the future.

1. We are transitioning out of the Covid-19 pandemic and into a future that is less uncertain than the future we saw last year. Our revenues were much stronger than expected, particularly Transient Rental Income. Our gross TRT this year is expected to be approximately \$1,100,000, before the 61% 39% split with Visitor Amenities. We were a getaway destination during the lockdowns and travel restrictions. The uncertainty we face is whether visitors

- will continue to flock here when restrictions loosen, and fear diminishes. We have proposed a modest increase of \$100,000 in TRT for fiscal 2022, which will be split with Visitor Amenities consistently. Food & Beverage Tax did not fare so well. Restaurants were closed, open with restrictions, closed again and open again. The City estimates our 2021 Food & Beverage Tax collections will total approximately \$312,000, compared to approximately \$400,000 in each of the last two fiscal years.
2. A second transition underway is to complete the Water Master Plan and the Wastewater Master Plan, followed by a realignment of our capital projects to match the recommendations proposed by the City's engineers. Our final project from the 2001 Water Master Plan was the South Tank, which was completed in 2018. For Capital Planning for 2022, while the Master Plans are being completed and accepted by the City, we are planning projects that are primarily capital asset purchases, not construction projects. We are planning to acquire tools and equipment that improve our service delivery as we digest the new Master Plans.
  3. Our City leadership is in transition. The voters removed all incumbents from office and selected a new mayor, a new councilor and returned to office a former councilor who had served for several years. Our City Manager accepted a position in another city, and we are utilizing an Interim Manager while we conduct an executive search for a permanent replacement.
  4. In early 2019, the City entered an outsourcing arrangement with an agency known as Council of Governments, or COG. COG has provided accounting services for accounts payable, payroll, general ledger, financial reporting, financial analysis, audit support, compliance, and supervision. COG also provided planning services. Your City Council authorized an end to utilizing COG and has embarked on a transition back to the in-house model used prior to 2019. Planning has already been brought in-house. The remaining services will end June 4<sup>th</sup>, 2021. The City is currently using temporary financial help as it unwinds the COG relationship and determines an appropriate staffing model. This transition from COG may be difficult as experienced financial personnel are in rare supply on the Oregon coast. The City may have to be creative in how work is performed and utilize part-time resources, temporary agencies, creative recruiting tactics and other solutions. Our City is competing with Waldport and Depoe Bay for skilled financial staff.
  5. The City is returning to our historical method of concentrating our financial reserves in Funds specifically designated as "Reserves". For the last two years, the City has budgeted its revenue conservatively and over-estimated expense levels, which did not allow for annual transfers to Capital Reserves. When revenue followed historical patterns and amounts and expenses were normal, the City did not generate supplemental budgets and transfer the excess operating funds to reserves, allowing them to remain in the operating

budgets. This budget returns us to the former method of concentrating our dollars into their respective reserve funds, allowing a better understanding of our capacity to plan and deliver capital improvement projects that align with our Master Plans for Water and Wastewater.

**Staffing and Personnel expenses –**

As we transition from the COG model to the in-house model for accounting and payroll, it is relatively difficult to determine what our staffing needs are. We will have to utilize whatever talent is available and modify our processes accordingly. We have spent a considerable amount on COG, contract planners, temporary help, and other costs, to deliver services. In reviewing the personnel services section of the proposed budget, it will be helpful to focus on the total amount in this category. While we may not know exactly what our staffing will look like, we do believe that the dollars in the proposed budget are adequate, in total. We may not have the right dollars on the right line, but we have adequate dollars in the category to cover all foreseeable outcomes.

**Capital Projects and related capital expenditures –**

With multiple transitions in progress, the annual Capital Improvement Plan (CIP) was not completed by the Finance Committee in time to be included in the Budget. The City organized an Ad Hoc CIP Committee to generate the project list and cost estimates. The Ad Hoc Committee members were Mayor Leslie Vaaler, Interim City Manager Lee Elliott, Water Lead Rick McClung, Wastewater Lead Dave Buckwald, Community Services Coordinator Heather Hoen, PWC Chair Linn West, Finance Committee member Don Groth and Budget Committee member Tom Lauritzen. The group's goals were to identify projects already authorized that will be incomplete on June 30, 2021 and further identify projects that can be completed in this coming transition year, when we will accept and digest new Master Plans.

City of Yachats	Capital Spending 3/31/2021 YTD																			
Fund	Category	2021 Budget	2021 YTD 3/31	Full Year Estimate	Carryover?	Projects for 2022														
City Hall	Equipment	45,000.00	28,849.41	27,849.41	0.00	20,000.00	Emergency Containers													
	Buildings	166,300.00	146,219.29	150,000.00	0.00															
Commons		0.00	0.00	20,000.00	30,000.00	30,000.00	Upgrade and paint (50), landscape (20), N entrance (10)													
LLCM	Buildings	150,000.00	0.00	0.00	0.00	0.00	Not enough information to project spending													
	Bldgs - Cap Labor	22,500.00	456.00	600.00																
Library	Capitalized Labor	7,500.00	906.80	1,400.00	0.00	10,000.00	600K Fundraising to offset costs, budget is PM capitalized labor													
	Buildings	50,000.00	14,856.90	14,856.90	0.00	0.00	Assumption is that soft costs will be borne by the bequests, for now													
	Buildings - Fundraising/Reserves					0.00														
Parks & Trails	Capitalized Labor	7,500.00	0.00	0.00																
	Aqua Vista Infrastructure	50,000.00	15,895.00	18,895.00																
	Boardwalk	0.00	0.00	31,105.00		0.00	804 mitigation funds/Visitor Amenities will offset early soft costs													
Streets	Capitalized Labor	27,750.00	4,063.17	0.00	0.00															
	Street Projects	185,000.00	8,901.71	0.00	0.00	93,000.00	E 2nd (13), Oceanview (50), Gimlet Gates (30)													
Storm Drains		0.00	0.00	0.00	0.00	35,000.00	Gender drainage (35)													
Water	Master Plan	65,000.00	59,899.00	65,000.00	0.00															
	Source Protection	30,000.00	18,075.00	30,000.00	0.00															
	Water Rate Study	20,000.00	13,000.00	13,000.00	0.00															
	Water Mgmt & Conservation	30,000.00	0.00	25,000.00	5,000.00															
	Earthquake Valve	70,000.00	435.50	435.50	50,000.00															
	Backwash Recycle	45,000.00	17,153.75	17,153.75	142,000.00															
	Equipment	90,000.00	84,775.35	84,775.35	0.00	82,000.00	Doors (34), Gate (7.5), Service Truck (25), WTP Truck (10)													
	WTP Upgrades	0.00	5,265.97	5,265.97	0.00	30,000.00														
	Plan - Crestview	0.00	1,703.63	1,703.63	0.00															
	Asphalt Patch	0.00	10,114.67	10,114.67	0.00															
New	E 2nd Street					14,000.00	Engineering only													
Waste Water	Equipment	90,000.00	85,113.21	85,113.21	0.00	273,500.00	125 KW Portable generator (45), Camera (95), Tractor (60), Electric Gate (7.5), Doors (66)													
	Master Plan	90,000.00	28,936.75	60,000.00	30,000.00															
	Rate Study	10,000.00	11,000.00	11,000.00																
	Pole Building	80,000.00	16,985.91	40,000.00	20,000.00															
	Submersible Pumps	30,000.00	0.00	0	30,000.00															
	Variable Freq Drives	10,000.00	6,110.58	7,500.00	0.00															
	I&B Basin	30,000.00	0.00	25,000.00	0.00															
	Air Valve	5,000.00	0.00	0.00	0.00															
	Sliding UV Doors	0.00	720.00	720.00	0.00															
New	E 2nd Street					13,000.00	Engineering only													
	Totals	1,406,550.00	579,437.60	746,488.39	307,000.00	600,500.00														

**Other areas we should pay attention to –**

The City has two Funds that have accumulated sizeable balances and experienced limited utilization. The System Development Fund (SDC) has accumulated over \$500,000 and the Visitor Amenity Fund has accumulated a similar amount. As a City, we should undertake a review of how best to utilize these funds to meet our City's needs. Under ORS 294, restrictions exist on how these funds can be used. Other cities, such as Newport to our north, have been fairly aggressive in utilizing tourist dollars for improving their City. We should engage with our neighboring cities and learn what they have learned. We should use these dollars strategically to augment our own Capital Spending Planning.

**Summary –**

The Supplemental Budget concentrated our reserves into their respective Reserve Funds. The CIP Plan delivers tools and equipment that will enhance service delivery. As we complete Master Plans, we can align our projects accordingly. We have a strong financial position. We have a maturing Urban Renewal District that is generating significant annual revenue. Visitors keep arriving and generating TR Tax and F&B Tax. The loan payoff for the IFA loan gives us the opportunity to task the Finance Committee with re-envisioning how the URD funds and projects are utilized. We are returning to

“normal”, and we are transitioning on a variety of fronts. Busy, yes. Complicated, of course. Risky, somewhat. This will be an interesting year.

Review process -

The City’s website contains monthly financial reports grouped into four categories: General Funds, Public Works Funds, Debt Service Funds, and the Urban Renewal Fund. We propose to review the Funds and related reserves consistently with the way that they are presented in the City’s Document Center on the City’s website.

Respectfully submitted,

Lee Elliott

Interim City Manager

## Revenues and Expenditures

### 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.

### 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 City Manager's office provides coordination and management for the City and is responsible for establishing general administrative practices 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 recommendations.

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

2018-2019 2nd Preceding Year	2019-2020 1st Preceding Year	2020-2021 Adopted Budget	2020-2021 YTD Mar 30th	2020-2021 Full Year (est)	Description	2021-2022 Proposed Budget by Officer	2021-2022 Approved Budget by Budget Cttee	2021-2022 Adopted Budget by City Council
\$436,660.00	\$829,068.00	\$931,493.00	\$921,273.48	\$921,273.48	Beginning Balance	\$343,668.01		
\$99,174.27	\$36,762.24	\$14,358.00	\$8,221.85	9,871.85	Interest Earned	\$10,000.00		
\$40,982.86	\$42,094.50	\$45,000.00	\$41,980.27	42,900.27	Property Tax - Current	\$45,000.00		
\$1,079.29	\$1,704.24	\$1,000.00	\$776.93	856.93	Property Tax - Past Due	\$1,000.00		
\$11,078.91	\$10,516.00	\$11,000.00	\$9,993.00	\$9,993.00	License Business	\$11,000.00		
\$31,640.00	\$32,888.78	\$30,000.00	\$27,900.00	\$27,900.00	License Vacation Rental	\$30,000.00		
\$21,594.51	\$22,620.57	\$20,000.00	\$16,898.91	\$20,000.00	Franchise Cable	\$20,000.00		
\$3,851.00	\$3,633.69	\$4,000.00	\$0.00	\$4,000.00	Franchise Telephone	\$4,000.00		
\$13,069.62	\$16,960.24	\$13,000.00	\$7,158.44	\$13,000.00	Franchise Disposal Services	\$13,000.00		
\$47,874.34	\$50,275.71	\$44,000.00	\$38,660.31	\$44,000.00	Franchise Electricity	\$44,000.00		
\$1,275.00	\$3,100.00	\$1,000.00	\$2,590.00	\$2,590.00	Permits/Filing Fee	\$2,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Fines or Liens	\$0.00		
\$644,825.28	\$633,776.00	\$300,725.00	\$445,701.61	631,275.62	Tax - Transient Lodging	\$700,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Storm Drain Improvements	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Earnings from Temp Investments	\$0.00		
					Local Improvement District			
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Assessment	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Inventory Sale	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Rental Income	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Gifts/Donations	\$0.00		
					Grants - Care Act 2021/County			
\$0.00	\$11,036.64	\$0.00	\$25,933.71	\$25,933.71	Emergency 2022, Rescue Act	\$162,500.00		
\$0.00	\$1,011.52	\$1,000.00	\$556.33	556.33	Misc Revenue	\$1,000.00		
\$16,488.00	\$10,387.59	\$3,000.00	\$3,990.89	3,990.89	Other Local Resources	\$4,000.00		
\$790.70	\$957.21	\$600.00	\$515.66	605.66	Tax - State Tobacco	\$600.00		
\$12,015.75	\$15,624.14	\$11,000.00	\$10,157.64	16,157.64	Tax - State OLCC	\$16,500.00		
\$4,628.31	\$19,804.37	\$11,000.00	\$20,671.83	26,471.83	Tax - Marijuana	\$27,500.00		
\$12,481.90	\$22,421.51	\$5,000.00	\$10,707.84	10,707.84	State Revenue Share	\$11,000.00		
\$0.00	\$6,925.03	\$1,000.00	\$0.00	\$0.00	Other State Sources	\$0.00		
					Transfer in Visitor Amenities due to			
\$38,206.25	\$0.00	\$0.00	\$0.00	\$0.00	reformatting	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Transfer in Street Capital Hwy 101	\$200,000.00		
\$13,000.00	\$13,000.00	\$14,000.00	\$10,500.00	\$14,000.00	Transfer in URD Admin Reimb	\$15,000.00		
<b>1,450,715.99</b>	<b>1,784,567.98</b>	<b>1,462,176.00</b>	<b>1,604,188.70</b>	<b>1,826,085.05</b>	<b>REVENUE</b>	<b>1,661,768.01</b>	<b>0.00</b>	<b>0.00</b>
\$41,083.99	\$35,147.35	\$37,394.95	\$25,827.78	\$38,741.67	City Manager	40,000.00		
\$23,806.94	\$20,366.84	\$22,941.31	\$15,116.00	\$22,674.00	Deputy Recorder	25,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	City Clerk 3	0.00		
\$0.00	\$0.00	\$0.00	\$729.00	\$1,093.50	City Clerk 2 - City Planner	20,000.00		
\$0.00	\$0.00	\$20,021.76	\$13,828.54	\$20,742.81	Community Services Coordinator	20,000.00		
\$8,761.00	\$7,495.04	\$5,961.60	\$4,117.53	\$6,176.30	Water Lead	5,000.00		
\$745.45	\$637.73	\$899.64	\$621.36	\$932.04	Wastewater Lead	1,000.00		
\$1,141.34	\$976.42	\$937.01	\$647.17	\$970.76	Field Utility 2	1,000.00		
\$1,203.61	\$1,029.69	\$886.52	\$612.30	\$918.45	Field Utility 1	1,000.00		
\$0.00	\$0.00	\$517.61	\$357.50	\$536.25	Field Utility	500.00		
\$8,544.86	\$7,310.13	\$10,404.67	\$7,186.25	\$10,779.38	Fringe Benefits	12,000.00		
\$14,843.22	\$12,698.38	\$23,372.91	\$16,143.10	\$24,214.65	Insurance Benefits	23,000.00		
\$9,846.06	\$8,423.31	\$8,912.01	\$6,155.31	\$9,232.97	Regular PERS System	10,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	PERS Reserve	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Capitalized Labor	\$0.00		
					Allocated Labor			
<b>109,976.47</b>	<b>94,084.89</b>	<b>132,250.00</b>	<b>91,341.84</b>	<b>137,012.76</b>	<b>PERSONNEL</b>	<b>158,500.00</b>	<b>0.00</b>	<b>0.00</b>
\$1,692.14	\$1,643.05	\$6,000.00	\$1,112.70	\$1,669.05	Emergency Prep & Public Safety	\$7,000.00		
\$5,361.51	\$6,004.77	\$9,000.00	\$4,619.77	\$6,929.66	Dues & Memberships	\$6,000.00		
					Board/Comm/Meeting Education,			
\$1,455.24	\$3,731.43	\$9,000.00	\$410.00	\$615.00	Travel, & Expense	\$5,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Grant Expense	\$0.00		
\$6,792.43	\$6,620.03	\$17,550.00	\$6,592.32	\$9,888.48	Insurance	\$10,000.00		
\$10,771.99	\$9,582.99	\$11,500.00	\$7,541.10	\$11,311.65	Office Materials & Supplies	\$10,000.00		
					Computer Equipment and			
\$0.00	\$2,607.43	\$6,300.00	\$3,774.07	\$5,661.11	Maintenance	\$6,000.00		
\$2,891.86	\$4,523.73	\$4,500.00	\$4,349.32	\$6,523.98	Telephones/Cell Phones/DSL	\$5,000.00		
\$4,135.82	\$4,965.40	\$3,600.00	\$4,465.82	\$6,698.73	Utilities	\$4,000.00		

## City Hall Operating Budget, continued

2018-2019 2nd Preceding Year	2019-2020 1st Preceding Year	2020-2021 Adopted Budget	2020-2021 YTD Mar 30th	2020-2021 Full Year (est)	Description	2021-2022 Proposed Budget by Officer	2021-2022 Approved Budget by Budget Cttee	2021-2022 Adopted Budget by City Council
\$123.53	\$1,526.05	\$200.00	\$553.85	\$830.78	Postage	\$1,000.00		
\$1,876.83	\$3,957.02	\$8,000.00	\$1,203.00	\$1,804.50	Education and Training	\$5,000.00		
\$101,503.88	\$197,254.33	\$190,000.00	\$130,724.06	\$151,555.92	Contract Expense (all Professional, IGA & Personal Svcs)	\$125,000.00		
\$4,000.00	\$4,424.13	\$4,500.00	\$6,408.40	\$6,408.40	Auditor	\$7,000.00		
\$0.00	\$26,398.34	\$15,000.00	\$14,220.00	\$21,330.00	Legal Expense	\$15,000.00		
\$0.00	\$2,049.74	\$2,200.00	\$1,549.35	\$2,324.03	Bank Charges/Credit Card Fees	\$2,000.00		
\$7,573.03	\$4,547.88	\$1,500.00	\$80.24	\$120.36	Travel	\$1,500.00		
\$0.00	\$14,146.74	\$10,000.00	\$13,900.76	\$13,900.76	Software	\$10,000.00		
\$2,036.78	\$2,046.73	\$2,000.00	\$2,454.50	\$3,681.75	Equipment Lease and Rental	\$4,000.00		
\$5,255.80	\$5,836.48	\$6,000.00	\$4,618.27	\$6,927.41	Yard Debris Dumpster	\$6,000.00		
\$6,122.89	\$7,146.48	\$18,000.00	\$10,420.95	\$15,631.43	Building and Land Maintenance	\$10,000.00		
\$1,859.54	\$507.60	\$9,000.00	\$3,366.41	\$5,049.62	Custodial Support/Supplies	\$4,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Street Lighting	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Parks/Grounds Maintenance	\$0.00		
\$1,125.88	\$2,111.55	\$8,000.00	\$750.91	\$1,126.37	Advertising\Legal Notice	\$2,000.00		
\$38,250.00	\$151,544.59	\$50,000.00	\$35,039.18	\$52,558.77	Comm Support/Beautification	\$50,000.00		
\$0.00	\$457.65	\$1,000.00	\$767.77	\$1,151.66	Equipment & Furniture	\$1,000.00		
\$17,800.00	\$17,800.00	\$17,800.00	\$13,350.00	\$17,800.00	Rent	\$5,000.00		
\$917.49	\$0.00	\$0.00	\$0.00	\$0.00	Equipment Repair Maint	\$0.00		
\$2,275.19	\$1,431.47	\$1,500.00	\$3,587.77	\$5,381.66	Material and Services	\$5,000.00		
\$5,419.69	\$0.00	\$16,000.00	\$0.00	\$0.00	Operating Contingency	\$32,000.00		
<b>229,241.52</b>	<b>482,865.61</b>	<b>428,150.00</b>	<b>275,860.52</b>	<b>356,881.03</b>	<b>MATERIALS AND SERVICES</b>	<b>338,500.00</b>	<b>0.00</b>	<b>0.00</b>
\$35,000.00	\$2,000.00	\$1,300.00	\$975.00	\$1,300.00	Transfer out Streets OP	\$61,000.00		
\$63,080.00	\$88,134.00	\$34,547.00	\$25,910.25	\$34,547.00	Transfer out Library OP	\$24,500.00		
\$3,225.00	\$5,279.00	\$3,377.00	\$2,532.75	\$5,250.00	Transfer out LLCM OP	\$8,750.00		
\$93,000.00	\$120,380.00	\$57,608.00	\$43,206.00	\$57,608.00	Transfer out Commons OP	\$13,500.00		
\$40,000.00	\$20,000.00	\$95,000.00	\$71,250.00	\$95,000.00	Transfer out City Hall Res Proj	\$100,000.00		
\$9,125.00	\$5,888.00	\$717.00	\$537.75	\$717.00	Transfer to Parks & Trails OP	\$10,000.00		
\$0.00	\$0.00	\$59,853.00	\$59,853.25	\$59,853.25	Transfer to Visitor Amemities	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$450,000.00	Transfer to Wastewater Interfund Loan	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Transfer to Parks & Trails Proj	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Transfer to Street Proj	\$100,000.00		
\$39,000.00	\$44,663.00	\$0.00	\$0.00	\$0.00	Transfer to Storm Drains OP	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$234,248.00	Transfer to Water Proj-501 Building Loan Payoff	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	Transfer to Water Proj-Inter Fund Loan	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Transfer to Water Proj-Water Security	\$500,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Transfer to Debt Services	\$0.00		
<b>282,430.00</b>	<b>286,344.00</b>	<b>252,402.00</b>	<b>204,265.00</b>	<b>988,523.25</b>	<b>TRANSFERS</b>	<b>817,750.00</b>	<b>0.00</b>	<b>0.00</b>
<b>621,647.99</b>	<b>863,294.50</b>	<b>812,802.00</b>	<b>571,467.36</b>	<b>1,482,417.04</b>	<b>TOTAL EXPENSES</b>	<b>1,314,750.00</b>		
<b>829,068.00</b>	<b>921,273.48</b>	<b>649,374.00</b>	<b>1,032,721.34</b>	<b>343,668.01</b>	<b>RESERVED FOR FUTURE</b>	<b>347,018.01</b>		
<b>1,450,715.99</b>	<b>1,784,567.98</b>	<b>1,462,176.00</b>	<b>1,604,188.70</b>	<b>1,826,085.05</b>	<b>TOTAL REQUIREMENTS</b>	<b>1,661,768.01</b>	<b>0.00</b>	<b>0.00</b>

Supplemental Budget Resolution?

## City Hall Capital Reserve

2018-2019 2nd Preceding Year	2019-2020 1st Preceding Year	2020-2021 Adopted Budget	2020-2021 Estimated Actual	Description	2021-2022 Proposed Budget by Officer	2021-2022 Approved Budget by Budget Cttee	2021-2022 Adopted Budget by City Council
\$54,463.38	\$69,065.95	\$64,066.00	\$63,697.15	Beginning Balance	\$86,489.66		
\$0.00	\$26,899.20	\$18,600.00	\$9,121.38	Interest Earned	\$9,720.00		
\$15,000.00	\$0.00	\$91,300.00	\$100,296.68	Grants-Care Act &	\$0.00		
\$42,000.00	\$24,663.00	\$95,000.00	\$95,000.00	Transfer in General Fund	\$120,000.00		
\$0.00	\$0.00	\$0.00	\$0.00		\$0.00		
<b>111,463.38</b>	<b>120,628.15</b>	<b>268,966.00</b>	<b>268,115.21</b>	<b>REVENUE</b>	<b>216,209.66</b>	<b>0.00</b>	<b>0.00</b>
\$0.00	\$0.00	\$15,000.00	\$3,776.14	Capitalized Labor	\$2,000.00		
<b>0.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>3,776.14</b>	<b>PERSONNEL</b>	<b>2,000.00</b>	<b>0.00</b>	<b>0.00</b>
\$42,397.43	\$56,931.00	\$45,000.00	\$31,630.12	Capital Outlay - Equipment	\$20,000.00		
\$0.00	\$0.00	\$166,300.00	\$146,219.29	Capital Outlay - Buildings	\$0.00		
<b>42,397.43</b>	<b>56,931.00</b>	<b>211,300.00</b>	<b>177,849.41</b>	<b>CAPITAL OUTLAY</b>	<b>20,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>42,397.43</b>	<b>56,931.00</b>	<b>226,300.00</b>	<b>181,625.55</b>	<b>TOTAL EXPENSES</b>	<b>22,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>69,065.95</b>	<b>63,697.15</b>	<b>42,666.00</b>	<b>86,489.66</b>	<b>RESERVE FOR FUTURE YEARS</b>	<b>194,209.66</b>	<b>0.00</b>	<b>0.00</b>
<b>111,463.38</b>	<b>120,628.15</b>	<b>268,966.00</b>	<b>268,115.21</b>	<b>TOTAL REQUIREMENT</b>	<b>216,209.66</b>	<b>0.00</b>	<b>0.00</b>

\$20,000.00	Emergency Containers	\$20,000.00
3,780.71	City Hall Equipment-walls	
<u>\$25,000.00</u>	<u>City Hall Equipment</u>	
\$45,000.00	Equipment Subtotal	
\$166,300.00	City Hall Remodel	

Emergency Containers \$20K & Gen  
\$100K

## 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

2018-2019 2nd Preceding Year	2019-2020 1st Preceding Year	2020-2021 Adopted Budget	2020-2021 YTD Mar 30	2020-2021 Full Year (est)	Description	2021-2022 Proposed Budget by Officer	2021-2022 Approved Budget by Budget Cttee	2021-2022 Adopted Budget by City Council
\$119,446.00	\$98,664.00	\$223,886.00	\$249,547.75	\$249,547.75	Beginning Balance	\$567,802.30		
\$0.00	\$4,483.20	\$0.00	\$972.62	\$1,458.93	Interest Earned	\$1,200.00		
415,088.00	\$405,291.06	\$192,267.00	\$285,472.86	\$404,118.12	Tax - Transient Lodging	\$447,541.00		
\$0.00	\$25.85	\$0.00	\$76.49	\$76.49	Grants	\$0.00		
\$0.00	\$0.00	\$59,853.00	\$59,853.25	\$59,853.25	Transfer in General Fund	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Transfer in Visitor Amenity	\$0.00		
<b>534,534.00</b>	<b>508,464.11</b>	<b>476,006.00</b>	<b>595,922.97</b>	<b>715,054.54</b>	<b>REVENUE</b>	<b>1,016,543.30</b>	<b>0.00</b>	<b>0.00</b>
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	City Manager	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Deputy Recorder	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	City Clerk 3	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	City Clerk 2	\$0.00		
\$0.00	\$0.00	\$0.00	\$39.14	\$58.71	Water Lead	\$150.00		
\$1,369.30	\$739.32	\$0.00	\$731.39	\$1,097.09	Wastewater Lead	\$930.00		
\$1,205.63	\$650.95	\$0.00	\$835.40	\$1,253.10	Field Utility 2	\$1,000.00		
\$1,187.88	\$641.37	\$0.00	\$454.83	\$682.25	Field Utility 1	\$700.00		
\$0.00	\$0.00	\$0.00	\$328.05	\$492.08	Field Utility	\$550.00		
\$475.60	\$256.79	\$0.00	\$263.33	\$395.00	Fringe Benefits	\$390.00		
\$1,659.19	\$895.84	\$0.00	\$956.40	\$1,434.60	Insurance Benefits	\$1,050.00		
\$618.01	\$333.68	\$0.00	\$364.79	\$547.19	Regular PERS System	\$530.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	PERS Reserve	\$0.00		
0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	Allocated Labor- Marketing Position	\$0.00		
<b>6,515.61</b>	<b>3,517.95</b>	<b>30,000.00</b>	<b>3,973.33</b>	<b>5,960.00</b>	<b>PERSONNEL</b>	<b>5,300.00</b>	<b>0.00</b>	<b>0.00</b>
\$64,765.00	\$64,765.00	\$65,000.00	\$48,750.00	\$65,000.00	Visitor Center Operations	\$65,000.00		
\$12,156.59	\$18,921.09	\$30,000.00	\$11,595.80	\$17,393.70	Marketing (Grants/Prgm/Events)	\$30,000.00		
\$0.00	\$0.00	\$20,000.00	\$5,862.20	\$8,793.30	Contract Expense (all Professional, IGA & Personal Svcs)	\$20,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Trails	\$0.00		
\$2,000.00	\$2,000.00	\$2,500.00	\$0.00	\$0.00	Fireworks	\$3,000.00		
\$6,949.23	\$5,845.33	\$17,850.00	\$5,200.00	\$7,800.00	Comm Support/Beautification	\$18,000.00		
\$7,407.32	\$3,433.99	\$3,500.00	\$1,016.50	\$1,524.75	Material and Services	\$3,500.00		
<b>93,278.14</b>	<b>94,965.41</b>	<b>138,850.00</b>	<b>72,424.50</b>	<b>100,511.75</b>	<b>MATERIALS AND SERVICES</b>	<b>139,500.00</b>	<b>0.00</b>	<b>0.00</b>
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Transfer out Streets Cap Res	\$0.00		
\$8,820.00	\$11,807.00	\$12,020.00	\$9,015.00	\$9,015.00	Transfer out Library OP	\$8,600.00		
\$9,675.00	\$15,836.00	\$10,131.00	\$7,598.25	\$15,750.00	Transfer out LLCM OP	\$26,250.00		
\$30,000.00	\$40,127.00	\$19,203.00	\$14,402.25	\$14,402.25	Transfer out Commons OP	\$23,000.00		
\$0.00	\$17,663.00	\$2,151.00	\$1,613.25	\$1,613.25	Transfer out - Parks & Trails Operations	\$30,000.00		
\$87,375.00	\$50,000.00	\$0.00	\$0.00	\$0.00	Transfer to Parks & Trails Proj Interfund Transfer - LLCM Capital Reserve	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Transfer Out - City Hall	\$0.00		
\$162,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	OP Transfer - Capital Project	\$0.00		
<b>336,076.25</b>	<b>160,433.00</b>	<b>43,505.00</b>	<b>32,628.75</b>	<b>40,780.50</b>	<b>TRANSFERS</b>	<b>87,850.00</b>	<b>0.00</b>	<b>0.00</b>
<b>435,870.00</b>	<b>258,916.36</b>	<b>212,355.00</b>	<b>109,026.58</b>	<b>147,252.25</b>	<b>TOTAL EXPENSES</b>	<b>232,650.00</b>		
<b>98,664.00</b>	<b>249,547.75</b>	<b>263,651.00</b>	<b>486,896.39</b>	<b>567,802.30</b>	<b>YEARS</b>	<b>783,893.30</b>		
<b>534,534.00</b>	<b>508,464.11</b>	<b>476,006.00</b>	<b>595,922.97</b>	<b>715,054.54</b>	<b>TOTAL REQUIREMENTS</b>	<b>1,016,543.30</b>	<b>0.00</b>	<b>0.00</b>

Supplemental Budget Resolution?

## **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 Community Services Coordinator 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 generated from a combination of the City's restricted "Visitor Amenities Fund" and the "General Fund".

### **Goals:**

- Work to assist the City Council to meet Council Goals.
- Work with the Community Services Coordinator 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

2018-2019 2nd Preceding Year	2019-2020 1st Preceding Year	2020-2021 Adopted Budget	2020-2021 YTD Mar 30	2020-2021 Full Year (est)	Description	2021-2022 Proposed Budget by Officer	2021-2022 Approved Budget by Budget Cttee	2021-2022 Adopted Budget by City Council
\$0.00	\$15,291.68	\$73,003.00	\$77,910.14	\$77,910.14	Beginning Balance	\$94,198.79		
\$26,036.60	\$22,083.83	\$13,000.00	\$1,664.20	\$1,664.20	Rents or Fees	\$9,000.00		
\$17,800.00	\$17,800.00	\$17,800.00	\$13,350.00	\$17,800.00	Rental Income (inter department)	\$5,000.00		
\$0.00	\$6,012.00	\$0.00	\$120.00	\$120.00	Gifts/Donations	\$500.00		
\$0.00	\$2,759.76	\$0.00	\$5,416.05	\$5,416.05	Grants	\$0.00		
\$93,000.00	\$120,380.00	\$57,608.00	\$43,206.00	\$57,608.00	Transfer in General Fund	\$114,000.00		
\$30,000.00	\$40,127.00	\$19,203.00	\$14,402.25	\$19,203.00	Transfer in Visitor Amenity	\$38,000.00		
<b>166,836.60</b>	<b>224,454.27</b>	<b>180,614.00</b>	<b>156,068.64</b>	<b>179,721.39</b>	<b>REVENUE</b>	<b>260,698.79</b>		
\$0.00	\$13,054.72	\$15,151.00	\$9,593.14	\$14,389.71	City Manager	\$8,200.00		
\$0.00	\$1,504.42	\$8,780.00	\$5,614.54	\$8,421.81	Deputy Recorder	\$8,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	City Clerk 3	\$0.00		
\$0.00	\$6,060.40	\$0.00	\$0.00	\$0.00	City Clerk 2	\$0.00		
\$0.00	\$0.00	\$0.00	\$10,371.45	\$15,557.18	Community Services Coordinator	\$15,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Water Lead	\$0.00		
\$0.00	\$184.82	\$215.00	\$75.45	\$113.18	Wastewater Lead	\$100.00		
\$0.00	\$325.47	\$378.00	\$766.03	\$1,149.05	Field Utility 2	\$1,100.00		
\$0.00	\$257.43	\$299.00	\$284.03	\$426.05	Field Utility 1	\$400.00		
\$0.00	\$0.00	\$0.00	\$93.70	\$140.55	Field Utility	\$200.00		
\$0.00	\$2,386.51	\$2,770.00	\$3,094.94	\$4,642.41	Fringe Benefits	\$5,000.00		
\$0.00	\$3,737.10	\$4,338.00	\$8,304.91	\$12,457.37	Insurance Benefits	\$12,000.00		
\$0.00	\$2,276.95	\$2,643.00	\$2,140.64	\$3,210.96	Regular PERS System	\$3,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	PERS Reserve	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Capitalized Labor	\$0.00		
\$34,630.67	\$0.00				Allocated Labor			
<b>34,630.67</b>	<b>29,787.82</b>	<b>34,574.00</b>	<b>40,338.83</b>	<b>60,508.25</b>	<b>PERSONNEL</b>	<b>53,000.00</b>	<b>0.00</b>	<b>0.00</b>
\$4,830.00	\$3,772.61	\$4,225.00	\$4,129.00	\$4,129.00	Insurance	\$4,700.00		
\$656.98	\$455.64	\$500.00	\$0.00	\$0.00	Office Materials & Supplies	\$500.00		
\$334.03	\$523.86	\$2,000.00	\$314.69	\$472.04	Telephones/Cell Phones/DSL	\$1,000.00		
\$5,638.82	\$5,105.80	\$6,000.00	\$3,464.98	\$4,619.97	Utilities	\$6,000.00		
\$36,125.00	\$42,458.00	\$38,000.00	\$0.00	\$0.00	Contract Expense (all Professional, IGA & Personal Svcs)	\$20,000.00		
\$0.00	\$467.84	\$500.00	\$49.69	\$74.54	Tools and Small Equipment	\$500.00		
\$11,260.59	\$26,354.50	\$50,806.00	\$9,107.42	\$12,143.23	Building and Land Maintenance	\$40,000.00		
\$17,812.70	\$8,673.09	\$20,000.00	\$2,143.94	\$2,858.59	Custodial Support/Supplies	\$20,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Parks/Grounds Maintenance	\$0.00		
\$0.00	\$0.00	\$0.00	\$364.00	\$546.00	Comm Support/Beatification	\$0.00		
\$0.00	\$1,100.00	\$1,500.00	\$0.00	\$0.00	Mowing	\$1,500.00		
\$150.00	\$844.97	\$1,000.00	\$114.00	\$171.00	Material and Services	\$500.00		
\$4,606.13	\$0.00	\$10,000.00	\$0.00	\$0.00	Operating Contingency	\$10,000.00		
<b>81,414.25</b>	<b>89,756.31</b>	<b>134,531.00</b>	<b>19,687.72</b>	<b>25,014.36</b>	<b>MATERIALS AND SERVICES</b>	<b>104,700.00</b>	<b>0.00</b>	<b>0.00</b>
\$35,500.00	\$27,000.00	\$0.00	\$0.00	\$0.00	Transfer out Cap Res	\$10,000.00		
<b>35,500.00</b>	<b>27,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>TRANSFERS</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>151,544.92</b>	<b>146,544.13</b>	<b>169,105.00</b>	<b>60,026.55</b>	<b>85,522.60</b>	<b>TOTAL EXPENSES</b>	<b>167,700.00</b>	<b>0.00</b>	<b>0.00</b>
<b>15,291.68</b>	<b>77,910.14</b>	<b>11,509.00</b>	<b>96,042.09</b>	<b>94,198.79</b>	<b>RESERVED FOR FUTURE YEARS</b>	<b>92,998.79</b>	<b>0.00</b>	<b>0.00</b>
<b>166,836.60</b>	<b>224,454.27</b>	<b>180,614.00</b>	<b>156,068.64</b>	<b>179,721.39</b>	<b>TOTAL REQUIREMENTS</b>	<b>260,698.79</b>	<b>0.00</b>	<b>0.00</b>

## Commons Capital Reserve

2018-2019 2nd Preceding Year	2019-2020 1st Preceding Year	2020-2021 Adopted Budget	2020-2021 Estimated Actual	Description	2021-2022 Proposed by Officer	2021-2022 Approved by Budget Cttee	2021-2022 Adopted by City Council
\$185,116.81	\$118,449.02	\$95,449.00	\$145,449.02	Beginning Balance	\$125,449.02		
\$40,000.00	\$0.00	\$0.00	\$0.00	Grants	\$0.00		
\$8,500.00	\$27,000.00	\$0.00	\$0.00	Commons Operations-Transfer In	\$0.00		
<b>233,616.81</b>	<b>145,449.02</b>	<b>95,449.00</b>	<b>145,449.02</b>	<b>REVENUE</b>	<b>125,449.02</b>	<b>0.00</b>	<b>0.00</b>
\$0.00	\$0.00	\$0.00	\$0.00	Capitalized Labor	\$6,000.00		
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>PERSONNEL</b>	<b>6,000.00</b>	<b>0.00</b>	<b>0.00</b>
\$115,167.79	\$0.00	\$0.00	\$20,000.00	Capital Outlay - Improvement	\$60,000.00		
<b>115,167.79</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000.00</b>	<b>CAPITAL OUTLAY</b>	<b>60,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>115,167.79</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000.00</b>	<b>TOTAL EXPENSES</b>	<b>66,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>118,449.02</b>	<b>145,449.02</b>	<b>95,449.00</b>	<b>125,449.02</b>	<b>RESERVE FOR FUTURE YEARS</b>	<b>59,449.02</b>	<b>0.00</b>	<b>0.00</b>
<b>233,616.81</b>	<b>145,449.02</b>	<b>95,449.00</b>	<b>145,449.02</b>	<b>TOTAL REQUIREMENT</b>	<b>125,449.02</b>	<b>0.00</b>	<b>0.00</b>

Supplemental Budget		Projects:	
		Engineering	\$0.00
		Outside painting	
		Outside Gutters - Carryover	30,000.00
		Upgrade	
		Landscape	\$20,000.00
		North Entrance	<del>\$10,000.00</del> commission moved to later year
			60,000.00

## **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

2018-2019 2nd Preceding Year	2019-2020 1st Preceding Year	2020-2021 Adopted Budget	2020-2021 YTD Mar 30	2020-2021 Full Year (est)	Description	2021-2022 Proposed Budget by Officer	2021-2022 Approved Budget by Budget Cttee	2021-2022 Adopted Budget by City Council
\$4,056.74	\$0.00	\$6,169.00	\$8,122.08	\$8,122.08	Beginning Balance	\$25,229.02		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Tax - Transient Lodging	\$0.00		
\$2,100.00	\$1,587.00	\$1,500.00	\$0.00	\$0.00	Gifts/Donations	\$500.00		
\$0.00	\$155.75	\$0.00	\$936.15	\$936.15	Grants	\$0.00		
\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	Other State Sources	\$1,000.00		
\$20,580.00	\$27,549.00	\$34,547.00	\$25,910.25	\$34,547.00	Transfer in General Fund	\$24,500.00		
\$8,820.00	\$11,807.00	\$12,020.00	\$9,015.00	\$12,020.00	Transfer in Visitor Amenity	\$8,600.00		
<b>36,556.74</b>	<b>42,098.75</b>	<b>55,236.00</b>	<b>44,983.48</b>	<b>56,625.23</b>	<b>REVENUE</b>	<b>59,829.02</b>	<b>0.00</b>	<b>0.00</b>
\$477.60	\$1,004.19	\$1,162.00	\$737.89	\$1,106.84	City Manager	\$1,000.00		
\$276.77	\$115.72	\$702.00	\$431.75	\$647.63	Deputy Recorder	\$600.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	City Clerk 3	\$0.00		
\$0.00	\$466.18	\$0.00	\$0.00	\$0.00	City Clerk 2	\$0.00		
\$0.00	\$0.00	\$0.00	\$5,185.70	\$7,778.55	Community Services Coordinator	\$7,200.00		
\$177.04	\$372.24	\$500.00	\$48.93	\$73.40	Water Lead	\$100.00		
\$87.90	\$184.82	\$223.00	\$58.42	\$87.63	Wastewater Lead	\$100.00		
\$464.39	\$976.42	\$1,177.00	\$344.35	\$516.53	Field Utility 2	\$500.00		
\$0.00	\$0.00	\$0.00	\$36.38	\$54.57	Field Utility 1	\$50.00		
\$0.00	\$0.00	\$0.00	\$11.77	\$17.66	Field Utility	\$20.00		
\$165.16	\$347.27	\$418.00	\$768.13	\$1,152.20	Fringe Benefits	\$1,070.00		
\$396.46	\$833.59	\$1,006.00	\$2,990.13	\$4,485.20	Insurance Benefits	\$4,200.00		
\$225.81	\$474.79	\$573.00	\$305.21	\$457.82	Regular PERS System	\$420.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	PERS Reserve	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Capitalized Labor	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Allocated Labor			
<b>2,271.13</b>	<b>4,775.22</b>	<b>5,761.00</b>	<b>10,918.66</b>	<b>16,377.99</b>	<b>PERSONNEL</b>	<b>15,260.00</b>	<b>0.00</b>	<b>0.00</b>
\$1,063.00	\$2,405.62	\$2,694.00	\$2,680.56	\$4,020.84	Insurance	\$2,800.00		
\$0.00	\$797.07	\$1,500.00	\$454.92	\$682.38	Office Materials & Supplies	\$1,500.00		
\$1,609.53	\$1,593.00	\$1,500.00	\$837.22	\$1,255.83	Telephones/Cell Phones/DSL	\$1,600.00		
\$1,741.60	\$1,741.45	\$1,700.00	\$1,209.76	\$1,814.64	Utilities	\$1,700.00		
\$0.00	\$6,667.06	\$8,000.00	\$0.00	\$0.00	Contract Expense (Prof Svc)	\$0.00		
\$0.00	\$133.00	\$200.00	\$0.00	\$0.00	Legal	\$200.00		
\$862.51	\$50.00	\$3,500.00	\$0.00	\$0.00	Software	\$3,500.00		
\$447.60	\$0.00	\$5,000.00	\$0.00	\$0.00	Equipment Repair	\$2,500.00		
\$11,132.64	\$1,915.79	\$7,056.00	\$1,362.79	\$2,044.19	Building and Land Maintenance	\$5,000.00		
\$0.00	\$131.99	\$500.00	\$56.29	\$84.44	Custodial Support/Supplies	\$2,000.00		
\$1,232.70	\$519.71	\$0.00	\$0.00	\$0.00	Operating Materials & Supplies	\$0.00		
\$12,298.35	\$8,973.76	\$13,500.00	\$3,316.61	\$4,974.92	Books and Periodicals\Children's Books/Programs	\$12,500.00		
\$0.00	\$482.00	\$1,000.00	\$94.00	\$141.00	Mowing/Trimming/Removal	\$300.00		
\$297.68	\$191.00	\$3,300.00	\$0.00	\$0.00	Material and Services	\$1,900.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Operating Contingency	\$1,900.00		
<b>30,685.61</b>	<b>25,601.45</b>	<b>49,450.00</b>	<b>10,012.15</b>	<b>15,018.23</b>	<b>MATERIALS AND SERVICES</b>	<b>37,400.00</b>	<b>0.00</b>	<b>0.00</b>
\$3,600.00	\$3,600.00	\$0.00	\$0.00	\$0.00	Transfer out Cap Res	\$0.00		
<b>3,600.00</b>	<b>3,600.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>TRANSFERS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>36,556.74</b>	<b>33,976.67</b>	<b>55,211.00</b>	<b>20,930.81</b>	<b>31,396.22</b>	<b>TOTAL EXPENSES</b>	<b>52,660.00</b>		
<b>0.00</b>	<b>8,122.08</b>	<b>25.00</b>	<b>24,052.67</b>	<b>25,229.02</b>	<b>RESERVED FOR FUTURE YEARS</b>	<b>7,169.02</b>		
<b>36,556.74</b>	<b>42,098.75</b>	<b>55,236.00</b>	<b>44,983.48</b>	<b>56,625.23</b>	<b>TOTAL REQUIREMENTS</b>	<b>59,829.02</b>	<b>0.00</b>	<b>0.00</b>

## Library Capital Reserve

2018-2019 2nd Preceding Year	2019-2020 1st Preceding Year	2020-2021 Adopted Budget	2020-2021 Estimated Actual	Description	2021-2022 Proposed by Officer	2021-2022 Approved by Budget Cttee	2021-2022 Adopted by City Council
63,918.00	\$92,453.40	\$156,638.00	\$156,638.40	Beginning Balance	\$156,638.40		
150,000.00	\$150,000.00	\$150,000.00	\$150,000.00	Beginning Balance-Hall Bequest	\$150,000.00		
\$890.00	\$0.00	\$0.00	\$0.00	Grants	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	Gifts/Donations/Fundraising	\$0.00		
\$42,500.00	\$60,585.00	\$0.00	\$0.00	Transfer in General Fund	\$0.00		
\$3,600.00	\$3,600.00	\$0.00	\$0.00	Transfer from Library Oper.	\$0.00		
<b>260,908.00</b>	<b>306,638.40</b>	<b>306,638.00</b>	<b>306,638.40</b>	<b>REVENUE</b>	<b>306,638.40</b>	<b>0.00</b>	<b>0.00</b>
\$0.00	\$0.00	\$7,500.00	\$906.80	Capitalized Labor-Project managemen	\$10,000.00		
<b>0.00</b>	<b>0.00</b>	<b>7,500.00</b>	<b>906.80</b>	<b>PERSONNEL</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0.00</b>
\$18,454.60	\$0.00	\$50,000.00	\$14,856.90	Capital Outlay - Buildings	\$0.00		
<b>18,454.60</b>	<b>0.00</b>	<b>50,000.00</b>	<b>14,856.90</b>	<b>CAPITAL OUTLAY</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>18,454.60</b>	<b>0.00</b>	<b>57,500.00</b>	<b>15,763.70</b>	<b>TOTAL EXPENSES</b>	<b>10,000.00</b>		
<b>242,453.40</b>	<b>306,638.40</b>	<b>249,138.00</b>	<b>290,874.70</b>	<b>RESERVE FOR FUTURE YEARS</b>	<b>296,638.40</b>		
<b>260,908.00</b>	<b>306,638.40</b>	<b>306,638.00</b>	<b>306,638.40</b>	<b>TOTAL REQUIREMENT</b>	<b>306,638.40</b>	<b>0.00</b>	<b>0.00</b>

\$50,000.00	\$14,856.90			Library Building Expansion:
				Library Needs Assessment-Penny Hummel
				Library Expansion & Remodel:
			\$0.00	Library Expansion-Architectural
			\$0.00	Library Expansion-Remodel
			\$0.00	Library Expansion-Construction
			\$0.00	

Supplemental Budget  
Assumption is that soft costs will be borne by the bequest, for now

## **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

2018-2019 2nd Preceding Year	2019-2020 1st Preceding Year	2020-2021 Adopted Budget	2020-2021 YTD Mar 30	2020-2021 Full Year (est)	Description	2021-2022 Proposed Budget by Officer	2021-2022 Approved Budget by Budget Cttee	2021-2022 Adopted Budget by City Council
\$0.00	\$583.34	\$6,704.00	\$6,721.79	\$6,721.79	Beginning Balance	\$16.75		
\$1,895.00	\$1,459.00	\$2,000.00	\$0.00	\$0.00	Rents or Fees	\$0.00		
\$337.00	\$303.00	\$500.00	\$0.00	\$0.00	Inventory Sale	\$0.00		
\$1,403.00	\$1,176.00	\$1,500.00	\$0.00	\$0.00	Gifts/Donations	\$0.00		
\$0.00	\$93.78	\$0.00	\$840.44	\$840.44	Grants	\$0.00		
\$3,225.00	\$5,279.00	\$3,377.00	\$2,532.75	\$5,250.00	Transfer in General Fund	\$8,750.00		
\$9,675.00	\$15,836.00	\$10,131.00	\$7,598.25	\$15,750.00	Transfer in Visitor Amenity	\$26,250.00		
<b>16,535.00</b>	<b>24,730.12</b>	<b>24,212.00</b>	<b>17,693.23</b>	<b>28,562.23</b>	<b>REVENUE</b>	<b>35,016.75</b>	<b>0.00</b>	<b>0.00</b>
\$1,038.03	\$1,004.19	\$292.45	\$737.93	\$1,106.90	City Manager	\$1,100.00		
\$601.48	\$115.70	\$171.16	\$431.89	\$647.84	Deputy Recorder	\$700.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	City Clerk 3	\$0.00		
\$0.00	\$466.17	\$0.00	\$0.00	\$0.00	City Clerk 2	\$0.00		
\$0.00	\$0.00	\$2,055.14	\$5,185.69	\$7,778.54	Community Services Coordinator	\$7,500.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Water Lead	\$0.00		
\$190.94	\$184.72	\$84.45	\$213.09	\$319.64	Wastewater Lead	\$300.00		
\$336.47	\$325.50	\$117.46	\$296.38	\$444.57	Field Utility 2	\$430.00		
\$399.91	\$386.87	\$43.31	\$109.29	\$163.94	Field Utility 1	\$160.00		
\$0.00	\$0.00	\$13.85	\$34.94	\$52.41	Field Utility	\$50.00		
\$285.65	\$276.34	\$311.68	\$786.46	\$1,179.69	Fringe Benefits	\$1,200.00		
\$668.70	\$646.90	\$1,211.95	\$3,058.10	\$4,587.15	Insurance Benefits	\$4,400.00		
\$309.21	\$299.13	\$125.55	\$316.79	\$475.19	Regular PERS System	\$500.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	PERS Reserve	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Capitalized Labor	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Allocated Labor	\$0.00		
<b>3,830.39</b>	<b>3,705.52</b>	<b>4,427.00</b>	<b>11,170.56</b>	<b>16,755.84</b>	<b>PERSONNEL</b>	<b>16,340.00</b>	<b>0.00</b>	<b>0.00</b>
\$184.00	\$188.00	\$200.00	\$188.00	\$282.00	Marketing/Road Sign	\$200.00	\$200.00	\$188.00
\$708.72	\$2,084.18	\$2,334.00	\$2,311.66	\$3,467.49	Insurance	\$2,500.00	\$2,500.00	\$2,311.66
\$643.19	\$719.41	\$650.00	\$426.26	\$639.39	Telephones/Cell Phones/DSL	\$650.00	\$650.00	\$581.26
\$1,569.78	\$1,723.41	\$1,700.00	\$1,037.55	\$1,556.33	Utilities	\$1,750.00	\$1,750.00	\$1,397.55
\$232.16	\$4,344.00	\$9,114.00	\$3,682.49	\$5,523.74	Building and Land Maintenance	\$10,000.00	\$10,000.00	\$4,882.49
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Inventory Purchase	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	Inventory and Vehicles Purchases	\$0.00	\$0.00	\$0.00
\$3,430.03	\$0.00	\$3,000.00	\$0.00	\$0.00	Parks/Grounds Maintenance	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$100.00	\$0.00	\$0.00	Equipment & Furniture	\$0.00	\$0.00	\$0.00
\$0.00	\$574.00	\$1,400.00	\$185.00	\$277.50	Mowing/Trimming/Removal	\$600.00	\$600.00	\$900.00
\$793.39	\$69.81	\$200.00	\$28.80	\$43.20	Material and Services	\$200.00	\$200.00	\$28.80
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Operating Contingency	\$0.00		
<b>7,561.27</b>	<b>9,702.81</b>	<b>19,698.00</b>	<b>7,859.76</b>	<b>11,789.64</b>	<b>MATERIALS AND SERVICES</b>	<b>15,900.00</b>	<b>15,900.00</b>	<b>10,289.76</b>
\$4,600.00	\$4,600.00	\$0.00	\$0.00	\$0.00	Transfer out Cap Res	\$0.00		
<b>4,600.00</b>	<b>4,600.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>TRANSFERS</b>	<b>0.00</b>		
<b>15,991.66</b>	<b>18,008.33</b>	<b>24,125.00</b>	<b>19,030.32</b>	<b>28,545.48</b>	<b>TOTAL EXPENSES</b>	<b>32,240.00</b>	<b>15,900.00</b>	<b>10,289.76</b>
<b>543.34</b>	<b>6,721.79</b>	<b>87.00</b>	<b>-1,337.09</b>	<b>16.75</b>	<b>RESERVED FOR FUTURE YEARS</b>	<b>2,776.75</b>	<b>-15,900.00</b>	<b>-10,289.76</b>
<b>16,535.00</b>	<b>24,730.12</b>	<b>24,212.00</b>	<b>17,693.23</b>	<b>28,562.23</b>	<b>TOTAL REQUIREMENTS</b>	<b>35,016.75</b>	<b>0.00</b>	<b>0.00</b>

Supplemental Budget Resolution?  
**1,873.00** Transfer in General Fund  
**5,619.00** Transfer in Visitor Amenity

## Little Log Church and Museum Capital Reserve

2018-2019 2nd Preceding Year	2019-2020 1st Preceding Year	2020-2021 Adopted Budget	2020-2021 Estimated Actual	Description	2021-2022 Proposed by Officer	2021-2022 Approved by Budget Cttee	2021-2022 Adopted by City Council
\$74,325.00	\$213,077.50	\$208,078.00	\$208,077.50	Beginning Balance	\$207,621.50		
\$0.00	\$0.00	\$0.00	\$0.00	Transfer in General Fund	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	Transfer in Visitor Amenity	\$0.00		
\$31,600.00	\$4,600.00	\$0.00	\$0.00	LLCM Operations - Transfer In	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	Transfer Parks & Common Reserv	\$0.00		
\$112,000.00	\$0.00	\$0.00	\$0.00	Transfer from Capital Reserve	\$0.00		
<b>217,925.00</b>	<b>217,677.50</b>	<b>208,078.00</b>	<b>208,077.50</b>	<b>REVENUE</b>	<b>207,621.50</b>	<b>0.00</b>	<b>0.00</b>
\$0.00	\$0.00	\$22,500.00	\$456.00	Capitalized Labor	\$0.00		
<b>0.00</b>	<b>0.00</b>	<b>22,500.00</b>	<b>456.00</b>	<b>PERSONNEL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
\$4,847.50	\$9,600.00	\$150,000.00	\$0.00	Capital Outlay - Buildings	\$0.00		
<b>4,847.50</b>	<b>9,600.00</b>	<b>150,000.00</b>	<b>0.00</b>	<b>CAPITAL OUTLAY</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4,847.50</b>	<b>9,600.00</b>	<b>172,500.00</b>	<b>456.00</b>	<b>TOTAL EXPENSES</b>	<b>0.00</b>		
<b>213,077.50</b>	<b>208,077.50</b>	<b>35,578.00</b>	<b>207,621.50</b>	<b>RESERVE FOR FUTURE YEARS</b>	<b>207,621.50</b>		
<b>217,925.00</b>	<b>217,677.50</b>	<b>208,078.00</b>	<b>208,077.50</b>	<b>TOTAL REQUIREMENT</b>	<b>207,621.50</b>	<b>0.00</b>	<b>0.00</b>

## Parks & Trails

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

2018-2019 2nd Preceding Year	2019-2020 1st Preceding Year	2020-2021 Adopted Budget	2020-2021 YTD Mar 30	2020-2021 Full Year (est)	Description	2021-2022 Proposed Budget by Officer	2021-2022 Approved Budget by Budget Cttee	2021-2022 Adopted Budget by City Council
\$0.00	\$14,052.98	\$22,518.00	\$16,879.00	\$16,879.00	Beginning Balance	\$147.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Rents or Fees	\$0.00		
\$0.00	\$48.02	\$0.00	\$154.18	\$154.18	Grants	\$0.00		
\$9,125.00	\$5,888.00	\$717.00	\$537.75	\$717.00	Transfer in General Fund	\$10,000.00		
\$27,375.00	\$17,663.00	\$2,151.00	\$1,613.25	\$2,151.00	Transfer in Visitor Amenity	\$30,000.00		
<b>36,500.00</b>	<b>37,652.00</b>	<b>25,386.00</b>	<b>19,184.18</b>	<b>19,901.18</b>	<b>REVENUE</b>	<b>40,147.00</b>	<b>0.00</b>	<b>0.00</b>
\$0.00	\$0.00	\$480.00	\$714.39	\$1,071.59	Water Lead	\$1,000.00		
\$227.22	\$369.65	\$250.00	\$340.04	\$510.06	Wastewater Lead	\$500.00		
\$1,600.48	\$2,603.84	\$900.00	\$1,948.26	\$2,922.39	Field Utility 2	\$3,000.00		
\$972.24	\$1,581.75	\$500.00	\$630.27	\$945.41	Field Utility 1	\$1,000.00		
\$0.00	\$0.00	\$80.00	\$186.83	\$280.25	Field Utility	\$300.00		
\$310.38	\$504.96	\$190.00	\$420.61	\$630.92	Fringe Benefits	\$650.00		
\$1,206.40	\$1,962.71	\$700.00	\$1,547.81	\$2,321.72	Insurance Benefits	\$2,350.00		
\$488.90	\$795.40	\$350.00	\$694.90	\$1,042.35	Regular PERS System	\$1,050.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	PERS Reserve	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Allocated Labor	\$0.00		
<b>4,805.62</b>	<b>7,818.31</b>	<b>3,450.00</b>	<b>6,483.11</b>	<b>9,724.67</b>	<b>PERSONNEL</b>	<b>9,850.00</b>	<b>0.00</b>	<b>0.00</b>
\$0.00	\$0.00	\$600.00	\$0.00	\$0.00	Dues & Memberships	\$600.00		
\$0.00	\$728.00	\$0.00	\$0.00	\$0.00	Marketing	\$0.00		
\$0.00	\$1,140.04	\$1,277.00	\$0.00	\$0.00	Insurance	\$1,300.00		
\$8,607.41	\$3,080.93	\$6,500.00	\$468.13	\$702.20	Trails Maintenance/Supplies/Service:	\$6,500.00		
\$0.00	\$816.61	\$800.00	\$2,471.88	\$2,500.00	Printing (Maps & Signs)	\$1,800.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Utilities	\$0.00		
\$0.00	\$0.00	\$400.00	\$0.00	\$0.00	Contract Expense (Prof Svc)	\$0.00		
\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	Travel	\$500.00		
\$0.00	\$373.65	\$750.00	\$275.96	\$413.94	Tools and Small Equipment	\$700.00		
\$1,217.00	\$900.00	\$3,500.00	\$415.74	\$623.61	Building and Land Maintenance	\$3,000.00		
\$7,816.99	\$3,348.84	\$1,200.00	\$924.48	\$1,100.00	Parks/Grounds Maintenance	\$1,600.00		
\$0.00	\$0.00	\$500.00	\$263.48	\$395.22	Equipment & Furniture	\$500.00		
\$0.00	\$1,095.00	\$3,500.00	\$1,529.70	\$2,294.55	Mowing - including ballfield	\$7,500.00		
			\$900.00	\$1,100.00	Tree Removal/Trimming	\$3,300.00		
\$0.00	\$1,471.62	\$1,500.00	\$833.43	\$900.00	Material and Services	\$2,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Operating Contingency	\$0.00		
<b>17,641.40</b>	<b>12,954.69</b>	<b>21,527.00</b>	<b>8,082.80</b>	<b>10,029.52</b>	<b>MATERIALS AND SERVICES</b>	<b>29,300.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22,447.02</b>	<b>20,773.00</b>	<b>24,977.00</b>	<b>14,565.91</b>	<b>19,754.18</b>	<b>TOTAL EXPENSES</b>	<b>39,150.00</b>		
<b>14,052.98</b>	<b>16,879.00</b>	<b>409.00</b>	<b>4,618.27</b>	<b>147.00</b>	<b>RESERVED FOR FUTURE YEAR:</b>	<b>997.00</b>		
<b>36,500.00</b>	<b>37,652.00</b>	<b>25,386.00</b>	<b>19,184.18</b>	<b>19,901.18</b>	<b>TOTAL REQUIREMENTS</b>	<b>40,147.00</b>	<b>0.00</b>	<b>0.00</b>

Mowing

1,395.33

2,972.69

## Parks & Trails Capital Reserve

2018-2019 2nd Preceding Year	2019-2020 1st Preceding Year	2020-2021 Adopted Budget	2020-2021 Estimated Actual	Description	2021-2022 Proposed by Officer	2021-2022 Approved by Budget Cttee	2021-2022 Adopted by City Council
\$35,485.55	\$103,485.55	\$153,486.00	\$153,485.55	Beginning Balance	\$103,485.55		
\$0.00	\$0.00	\$0.00	\$0.00		\$0.00		
\$60,000.00	\$50,000.00	\$0.00	\$0.00	Transfer in Visitor Amenity	\$0.00		
				804 Trail Mitigation	\$125,000.00		
\$8,000.00	\$0.00	\$0.00	\$0.00	Transfer from Urban Renewal	\$44,000.00		
<b>103,485.55</b>	<b>153,485.55</b>	<b>153,486.00</b>	<b>153,485.55</b>	<b>REVENUE</b>	<b>272,485.55</b>	<b>0.00</b>	<b>0.00</b>
\$0.00	\$0.00	\$7,500.00	\$0.00	Capitalized Labor	\$0.00		
<b>0.00</b>	<b>0.00</b>	<b>7,500.00</b>	<b>0.00</b>	<b>PERSONNEL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
\$0.00	\$0.00	\$50,000.00	\$50,000.00	Capital Outlay-Infrastructure	\$125,000.00		
<b>0.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>CAPITAL OUTLAY</b>	<b>125,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0.00</b>	<b>0.00</b>	<b>57,500.00</b>	<b>50,000.00</b>	<b>TOTAL EXPENSES</b>	<b>125,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>103,485.55</b>	<b>153,485.55</b>	<b>95,986.00</b>	<b>103,485.55</b>	<b>RESERVE FOR FUTURE YEARS</b>	<b>147,485.55</b>	<b>0.00</b>	<b>0.00</b>
<b>103,485.55</b>	<b>153,485.55</b>	<b>153,486.00</b>	<b>153,485.55</b>	<b>TOTAL REQUIREMENT</b>	<b>272,485.55</b>	<b>0.00</b>	<b>0.00</b>
100,000.00	150,000.00		150,000.00	<b>Visitor Amenities Total</b>	150,000.00		
			(18,895.00)	Aquivista Fencing	(18,895.00)		
			(31,105.00)	804 Trail Boardwalk	(31,105.00)		
				Visitor Amenities Funding Balance	100,000.00		
				Aquivista Fencing			
				Boardwalk Engineering	125,000.00		CIP committee approved up to
				Boardwalk Construction	-		\$125,000 for upfront soft cost
				804 signage directions			
				Property easements access okays			
				South End Ocean View Road easements			
				Parks	-		

## **Public Works**

The Public Works Division is responsible for operation and maintenance of the City's infrastructure including: water, wastewater, storm drains, and streets. Public Works provides critical services 24/7 to all residents.

### **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 by utility customers. 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.

### **Public Works Commission 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.

## **Public Works Commission 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

2018-2019 2nd Preceding Year	2019-2020 1st Preceding Year	2020-2021 Adopted Budget	2020-2021 Actual Mar 2021	2020-2021 Estimated Actual	Description	2021-2022 Proposed by Officer	2021-2022 Approved by Budget Cttee	2021-2022 Adopted by City Council
\$77,870.16	\$93,513.00	\$48,980.00	\$43,349.75	\$43,349.75	Beginning Balance	\$350.15		
\$0.00	\$391.57	\$0.00	\$699.76	\$699.76	Grants	\$0.00		
\$57,959.34	\$53,451.89	\$50,000.00	\$37,031.21	\$50,300.00	Tax - State Highway	\$50,000.00		
\$35,000.00	\$2,000.00	\$1,300.00	\$975.00	\$1,300.00	Transfer in General Fund	\$61,000.00		
<b>170,829.50</b>	<b>149,356.46</b>	<b>100,280.00</b>	<b>82,055.72</b>	<b>95,649.51</b>	<b>REVENUE</b>	<b>111,350.15</b>	<b>0.00</b>	<b>0.00</b>
\$0.00	\$0.00	\$0.00	\$75.55	\$75.55	City Manager	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Deputy Recorder	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	City Clerk 3	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	City Clerk 2	\$0.00		
\$14,252.99	\$21,817.31	\$0.00	\$4,520.25	\$5,120.10	Water Lead	\$6,000.00		
\$591.80	\$905.88	\$0.00	\$2,754.98	\$3,786.98	Wastewater Lead	\$5,000.00		
\$1,209.47	\$1,851.36	\$0.00	\$3,336.85	\$3,726.49	Field Utility 2	\$5,000.00		
\$1,138.59	\$1,742.86	\$0.00	\$2,011.12	\$2,074.18	Field Utility 1	\$4,000.00		
\$0.00	\$0.00	\$0.00	\$856.02	\$939.45	Field Utility	\$1,600.00		
\$1,641.44	\$2,512.58	\$0.00	\$1,479.92	\$1,720.55	Fringe Benefits	\$2,900.00		
\$5,964.68	\$9,130.25	\$0.00	\$5,039.62	\$5,782.87	Insurance Benefits	\$7,750.00		
\$3,810.41	\$5,832.67	\$0.00	\$2,296.03	\$2,646.64	Regular PERS System	\$3,750.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	PERS Reserve	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Capitalized Labor	\$0.00		
\$0.00	\$0.00	\$38,000.00	\$0.00	\$0.00	Allocated Labor	\$0.00		
<b>28,609.38</b>	<b>43,792.91</b>	<b>38,000.00</b>	<b>22,370.34</b>	<b>25,872.81</b>	<b>PERSONNEL</b>	<b>36,000.00</b>	<b>0.00</b>	<b>0.00</b>
\$1,095.55	\$4,697.78	\$5,262.00	\$2,293.09	\$2,293.09	Insurance	\$3,000.00		
\$2,004.00	\$228.00	\$500.00	\$0.00	\$0.00	Contract Expense (all Professional, IGA & Personal Svcs)	\$0.00		
\$0.00	\$988.00	\$600.00	\$0.00	\$0.00	Legal	\$0.00		
\$105.60	\$0.00	\$500.00	\$0.00	\$0.00	Equipment Lease and Rental	\$750.00		
\$4,023.68	\$2,636.59	\$2,900.00	\$992.16	\$1,500.00	Equipment Fuel/Tires/Parts	\$2,900.00		
\$821.13	\$1,127.48	\$1,000.00	\$339.07	\$339.07	Equipment Repair	\$1,000.00		
\$0.00	\$78.57	\$300.00	\$1,222.67	\$1,222.67	Tools and Small Equipment	\$1,000.00		
\$1,051.43	\$1,763.69	\$2,000.00	\$3,499.18	\$5,000.00	Parts	\$5,000.00		
\$19.20	\$883.84	\$200.00	\$111.03	\$111.03	Consumables	\$700.00		
\$0.00	\$1,138.00	\$2,000.00	\$4,064.00	\$4,064.00	Outside Services	\$4,000.00		
\$18,274.53	\$18,872.36	\$20,000.00	\$14,572.22	\$19,372.22	Street Lighting	\$20,000.00		
\$17,312.00	\$25,526.00	\$25,000.00	\$8,575.00	\$18,709.00	Mowing	\$13,700.00		
\$0.00	\$0.00	\$0.00	\$6,800.00	\$16,800.00	Tree Removal/Trimming	\$20,000.00		
\$0.00	\$1,273.49	\$2,000.00	\$15.47	\$15.47	Material and Services	\$0.00		
<b>44,707.12</b>	<b>59,213.80</b>	<b>62,262.00</b>	<b>42,483.89</b>	<b>69,426.55</b>	<b>MATERIALS AND SERVICES</b>	<b>72,050.00</b>	<b>0.00</b>	<b>0.00</b>
\$4,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	Transfer out Cap Res Equip	\$3,000.00		
<b>4,000.00</b>	<b>3,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>TRANSFERS</b>	<b>3,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>77,316.50</b>	<b>106,006.71</b>	<b>100,262.00</b>	<b>64,854.23</b>	<b>95,299.36</b>	<b>TOTAL EXPENSES</b>	<b>111,050.00</b>	<b>0.00</b>	<b>0.00</b>
<b>93,513.00</b>	<b>43,349.75</b>	<b>18.00</b>	<b>17,201.49</b>	<b>350.15</b>	<b>RESERVED FOR FUTURE YEARS</b>	<b>300.15</b>		
<b>170,829.50</b>	<b>149,356.46</b>	<b>100,280.00</b>	<b>82,055.72</b>	<b>95,649.51</b>	<b>TOTAL REQUIREMENTS</b>	<b>111,350.15</b>	<b>0.00</b>	<b>0.00</b>
					Mowing-3rd-4th, welcome, 1st PO	\$1,862	\$2,369	\$ 894
					Mowing-Streets	\$11,561		
						\$13,423		
							Ballfield	City Hall

## Streets Capital Reserve

2018-2019 2nd Preceding Year	2019-2020 1st Preceding Year	2020-2021 Adopted Budget	2020-2021 Estimated Actual	Description	2021-2022 Proposed by Officer	2021-2022 Approved by Budget Cttee	2021-2022 Adopted by City Council
\$395,514.29	\$437,840.92	\$325,782.00	\$316,866.67	Beginning Balance	\$316,852.94		
\$0.00	\$99,253.11	\$100,000.00	\$0.00	Grants	\$0.00		
\$0.00	\$0.00	\$2,951.00	\$2,951.15	Transfer In-Hwy 101 Gen Constr	\$0.00		
\$4,000.00	\$3,000.00	\$0.00	\$0.00	Transfer from Streets Oper.	\$3,000.00		
\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	Water - 50 Cent Per Meter	\$0.00		
\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	Wastewater - 50 Cent Per Meter	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	Transfer in General Fund	\$100,000.00		
\$50,000.00	\$25,000.00	\$0.00	\$0.00	Transfer in Visitor Amenity	\$0.00		
\$0.00	\$0.00	\$0.00	\$150,000.00	Urban Renewal Contribution	\$200,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	Transfer Street Reserves Generated	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	Transfer from General Reserve	\$0.00		
\$10,000.00	\$0.00	\$0.00	\$0.00	Transfer from Urban Renewal	\$30,000.00		
<b>469,514.29</b>	<b>575,094.03</b>	<b>438,733.00</b>	<b>479,817.82</b>	<b>REVENUE</b>	<b>649,852.94</b>	<b>0.00</b>	<b>0.00</b>
\$0.00	\$9,176.30	\$27,750.00	\$4,063.17	Capitalized Labor	\$9,300.00		
\$787.68	\$0.00	\$0.00	\$0.00	Allocated Labor	\$0.00		
<b>787.68</b>	<b>9,176.30</b>	<b>27,750.00</b>	<b>4,063.17</b>	<b>PERSONNEL</b>	<b>9,300.00</b>	<b>0.00</b>	<b>0.00</b>
\$4,312.50	\$4,312.50	\$0.00	\$0.00	Capital Outlay - Gateway Sign	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	Capital Outlay - Parking; Paving	\$0.00		
\$26,573.19	\$244,738.56	\$185,000.00	\$8,901.71	Capital Outlay - Street Projects	\$93,000.00		
<b>30,885.69</b>	<b>249,051.06</b>	<b>185,000.00</b>	<b>8,901.71</b>	<b>CAPITAL OUTLAY</b>	<b>93,000.00</b>	<b>0.00</b>	<b>0.00</b>
\$0.00	\$0.00	\$0.00	\$150,000.00	Transfer to Water Capital Reserve	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	Transfer to Wastewater Capital Reserve	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	Transfer to City Hall Operations	\$200,000.00		
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>150,000.00</b>	<b>TRANSFERS</b>	<b>200,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>31,673.37</b>	<b>258,227.36</b>	<b>212,750.00</b>	<b>162,964.88</b>	<b>TOTAL EXPENSES</b>	<b>302,300.00</b>	<b>0.00</b>	<b>0.00</b>
<b>437,840.92</b>	<b>316,866.67</b>	<b>225,983.00</b>	<b>316,852.94</b>	<b>RESERVED FOR FUTURE YEARS</b>	<b>347,552.94</b>	<b>0.00</b>	<b>0.00</b>
<b>469,514.29</b>	<b>575,094.03</b>	<b>438,733.00</b>	<b>479,817.82</b>	<b>TOTAL REQUIREMENTS</b>	<b>649,852.94</b>	<b>0.00</b>	<b>0.00</b>

<b>309,687.50</b>	<b>\$330,375.00</b>	<b>\$330,375.00</b>	Funded but unspent Balance	<b>\$330,375.00</b>
200,000.00	0.00	<b>200,000.00</b>	-Visitor Amenities funding Lot	
100,000.00	25,000.00	<b>125,000.00</b>	-Visitor Amenities funding Parking	
14,000.00	0.00	<b>14,000.00</b>	-Visitor Amenities funding Gateway Signs	
<b>-4,312.50</b>	<b>-4,312.50</b>	<b>-8,625.00</b>	-Expenditures Gateway Signs only	

Projects:

\$35,000.00		<b>Horizon Hill Stabilization</b>
\$100,000.00	<b>8,901.71</b>	<b>La De Daa (Driftwood) - Grant</b>
\$50,000.00		<b>Oceanview Drive</b>
\$185,000.00		<b>FY 2021 Budgeted Total</b>

**Phase 1. E. 2nd Street Renovation waterline (Prospect to Loma)**

\$13,000.00	\$165,000.00	Estimated Total
\$50,000.00		
\$30,000.00		
\$93,000.00		

## Storm Drain Operations

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

### Storm Drain Operating Costs

2018-2019 2nd Preceding	2019-2020 1st Preceding	2020-2021 Adopted	2020-2021 Actual Mar	2020-2021 Estimated	Description	2021-2022 Proposed by Officer	2021-2022 Approved by Budget	2021-2022 Adopted by City Council
\$91,460.76	\$110,146.00	\$90,612.00	\$88,494.83	\$88,494.83	Beginning Balance	\$59,031.77		
\$0.00	\$114.33	\$0.00	\$353.10	\$353.10	Grants	\$0.00		
\$37,000.00	\$0.00	\$0.00	\$0.00	\$0.00	Transfer in General Fund	\$0.00		
<b>128,460.76</b>	<b>110,260.33</b>	<b>90,612.00</b>	<b>88,847.93</b>	<b>88,847.93</b>	<b>REVENUE</b>	<b>59,031.77</b>	<b>0.00</b>	<b>0.00</b>
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	City Manager	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Deputy Recorder	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	City Clerk 3	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	City Clerk 2	\$0.00		
\$147.76	\$153.51	\$0.00	\$479.51	\$479.51	Water Lead	\$500.00		
\$1,503.42	\$1,561.89	\$0.00	\$2,337.43	\$3,011.77	Wastewater Lead	\$3,100.00		
\$5,639.30	\$5,858.63	\$0.00	\$3,883.54	\$5,000.80	Field Utility 2	\$5,000.00		
\$2,984.77	\$3,100.86	\$0.00	\$1,639.32	\$1,954.56	Field Utility 1	\$2,000.00		
\$0.00	\$0.00	\$0.00	\$269.24	\$324.89	Field Utility	\$500.00		
\$1,138.75	\$1,183.04	\$0.00	\$948.51	\$1,188.24	Fringe Benefits	\$1,200.00		
\$4,348.19	\$4,517.30	\$0.00	\$3,276.57	\$4,075.05	Insurance Benefits	\$5,500.00		
\$1,893.00	\$1,966.62	\$0.00	\$1,420.05	\$1,781.34	Regular PERS System	\$2,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	PERS Reserve	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Capitalized Labor	\$0.00		
\$0.00	\$0.00	\$22,437.00	\$0.00	\$0.00	Allocated Labor	\$0.00		
<b>17,655.19</b>	<b>18,341.85</b>	<b>22,437.00</b>	<b>14,254.17</b>	<b>17,816.16</b>	<b>PERSONNEL</b>	<b>19,800.00</b>	<b>0.00</b>	<b>0.00</b>
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Contract Expense (Prof Svc)	\$0.00		
\$659.57	\$3,192.76	\$1,500.00	\$0.00	\$1,500.00	Equipment Repair	\$1,500.00		
\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	Tools and Small Equipment	\$1,500.00		
\$0.00	\$230.89	\$6,000.00	\$309.32	\$6,000.00	Storm Drain Parts	\$6,000.00		
\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	Storm Drain Consumables	\$500.00		
\$0.00	\$0.00	\$2,500.00	\$1,704.64	\$2,500.00	Storm Drain Outside Services	\$2,500.00		
<b>659.57</b>	<b>3,423.65</b>	<b>12,000.00</b>	<b>2,013.96</b>	<b>12,000.00</b>	<b>MATERIALS AND SERVICES</b>	<b>12,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>18,314.76</b>	<b>21,765.50</b>	<b>34,437.00</b>	<b>16,268.13</b>	<b>29,816.16</b>	<b>TOTAL EXPENSES</b>	<b>31,800.00</b>	<b>0.00</b>	<b>0.00</b>
<b>110,146.00</b>	<b>88,494.83</b>	<b>56,175.00</b>	<b>72,579.80</b>	<b>59,031.77</b>	<b>RESERVED FOR FUTURE YEARS</b>	<b>27,231.77</b>	<b>0.00</b>	<b>0.00</b>
<b>128,460.76</b>	<b>110,260.33</b>	<b>90,612.00</b>	<b>88,847.93</b>	<b>88,847.93</b>	<b>TOTAL REQUIREMENTS</b>	<b>59,031.77</b>	<b>0.00</b>	<b>0.00</b>

## Storm Drains Capital Reserve

2018-2019 2nd Preceding Year	2019-2020 1st Preceding Year	2020-2021 Adopted Budget	2020-2021 Estimated Actual	Description	2021-2022 Proposed by Officer	2021-2022 Approved by Budget Cttee	2021-2022 Adopted by City Council
\$0.00	\$0.00	\$40,000.00	\$40,000.00	Beginning Balance	\$40,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	Transfer from Urban Renewal	\$50,000.00		
\$0.00	\$40,000.00	\$0.00	\$0.00	Transfer in General Fund	\$0.00		
<b>0.00</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>REVENUE</b>	<b>90,000.00</b>	<b>0.00</b>	<b>0.00</b>
\$0.00	\$0.00	\$0.00	\$0.00	Capitalized Labor	\$3,500.00		
\$0.00	\$0.00	\$0.00	\$0.00	Allocated Labor	\$0.00		
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>PERSONNEL</b>	<b>3,500.00</b>	<b>0.00</b>	<b>0.00</b>
\$0.00	\$0.00	\$0.00	\$0.00	Capital Outlay - Improvement	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	Capital Outlay-Infrastructure	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	Capital Outlay-Street Projects	\$35,000.00		
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>CAPITAL OUTLAY</b>	<b>35,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>TOTAL EXPENSES</b>	<b>38,500.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0.00</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>RESERVED FOR FUTURE YEARS</b>	<b>51,500.00</b>		
<b>0.00</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>TOTAL REQUIREMENTS</b>	<b>90,000.00</b>	<b>0.00</b>	<b>0.00</b>

Projects:

Phase 1. E. 2nd Street Renovation  
waterline (Prospect to Loma)

Gender Drive Drainage

\$35,000.00

\$35,000.00

\$40,000.00 Estimated Total

## 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

2018-2019 2nd Preceding	2019-2020 1st Preceding	2020-2021 Adopted	2020-2021 Actual Mar	2020-2021 Estimated	Description	2021-2022 Proposed by Officer	2021-2022 Approved by Budget	2021-2022 Adopted by City Council
\$68,875.00	\$164,050.48	\$291,718.00	\$325,623.50	\$325,623.50	Beginning Balance	\$100,986.56		
\$650,598.71	\$740,833.13	\$550,000.00	\$531,621.45	\$700,000.00	Water/Wastewater Services	\$720,000.00		
\$41,750.22	\$41,263.43	\$35,000.00	\$24,139.82	\$24,139.82	Capital Reserve Fee	\$0.00		
\$0.00	\$10,600.00	\$3,000.00	\$4,250.00	\$4,250.00	Installation Charges	\$6,000.00		
\$13,600.00	\$2,998.15	\$0.00	\$907.50	\$907.50	Rents or Fees	\$1,000.00		
\$0.00	\$3,557.21	\$0.00	\$6,470.91	\$6,470.91	Grants	\$0.00		
<b>774,823.93</b>	<b>963,302.40</b>	<b>879,718.00</b>	<b>893,013.18</b>	<b>1,061,391.73</b>	<b>REVENUE</b>	<b>827,986.56</b>	<b>0.00</b>	<b>0.00</b>
\$27,136.31	\$25,105.33	\$0.00	\$18,448.42	\$28,834.51	City Manager	\$25,000.00		
\$15,724.65	\$14,547.76	\$0.00	\$10,797.24	\$14,527.56	Deputy Recorder-Utility Billing	\$10,000.00	utility billing system	
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	City Clerk 3	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	City Clerk 2	\$0.00		
\$30,649.08	\$28,355.18	\$2.00	\$41,244.99	\$55,475.28	Water Lead net if capitalized labor	\$27,300.00		
\$3,874.52	\$3,584.54	\$0.00	\$5,610.73	\$7,631.14	Wastewater Lead	\$8,100.00		
\$38,546.91	\$35,661.91	\$0.00	\$27,926.88	\$36,463.53	Field Utility 2	\$38,300.00		
\$46,241.49	\$42,780.60	\$0.00	\$20,256.08	\$30,490.28	Field Utility 1	\$32,100.00		
\$0.00	\$0.00	\$0.00	\$6,791.18	\$8,408.60	Field Utility	\$8,900.00		
\$19,355.44	\$17,906.81	\$0.00	\$14,698.00	\$20,749.30	Fringe Benefits	\$16,350.00		
\$60,866.40	\$56,310.93	\$0.00	\$44,729.71	\$61,419.01	Insurance Benefits	\$48,375.00		
\$27,470.04	\$25,414.08	\$0.00	\$21,756.94	\$29,291.53	Regular PERS System	\$23,100.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	PERS Reserve	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Capitalized Labor	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Allocated Labor	\$0.00		
<b>269,864.84</b>	<b>249,667.14</b>	<b>2.00</b>	<b>212,260.17</b>	<b>293,290.74</b>	<b>PERSONNEL</b>	<b>237,525.00</b>	<b>0.00</b>	<b>0.00</b>
\$6,150.08	\$3,313.97	\$2,100.00	\$1,161.00	\$1,817.40	Dues & Memberships	\$2,100.00		
\$0.00	\$5,280.84	\$3,500.00	\$3,961.74	\$5,113.86	Fee Expense	\$5,200.00		
\$13,656.99	\$19,214.09	\$21,520.00	\$18,983.12	\$18,983.12	Insurance	\$20,000.00		
\$8,363.03	\$9,071.39	\$8,000.00	\$8,232.48	\$8,701.62	Office Materials & Supplies	\$8,700.00		
\$9,898.91	\$11,635.92	\$10,500.00	\$7,350.09	\$9,960.75	Telephones/Cell Phones/DSL	\$10,500.00		
\$3,412.05	\$5,168.83	\$4,500.00	\$2,590.76	\$5,965.76	Postage	\$6,000.00		
\$12.50	\$939.87	\$3,500.00	\$407.36	\$407.36	Education and Training	\$1,500.00		
\$22,291.06	\$43,480.03	\$40,000.00	\$25,193.57	\$32,645.99	Contract Expense (all Professional, Accounting, IGA & Persn'l Svcs)	\$30,000.00		
\$5,000.00	\$4,174.13	\$5,000.00	\$4,500.00	\$4,500.00	Auditor	\$4,500.00		
\$0.00	\$978.33	\$1,000.00	\$0.00	\$70.00	Legal Expense	\$1,000.00		
\$368.60	\$20.88	\$1,000.00	\$0.00	\$0.00	Travel	\$1,000.00		
\$0.00	\$13,784.41	\$8,000.00	\$10,230.62	\$14,418.29	Software	\$14,500.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Tools and Small Equipment	\$0.00		
\$2,520.68	\$2,221.19	\$2,600.00	\$2,454.50	\$2,454.50	Equipment Lease and Rental	\$2,600.00		
\$4,942.32	\$3,850.04	\$5,500.00	\$2,235.27	\$4,272.84	Equipment Fuel/Tires/Parts	\$5,500.00		
\$1,024.44	\$10,231.95	\$3,000.00	\$445.56	\$445.56	Equipment Repair	\$2,500.00		
\$440.07	\$1,041.78	\$2,000.00	\$846.60	\$2,958.12	Tools and Small Equipment	\$3,000.00		

## Water Operating Costs, continued

2018-2019 2nd Preceding	2019-2020 1st Preceding	2020-2021 Adopted	2020-2021 Actual Mar	2020-2021 Estimated	Description	2021-2022 Proposed by Officer	2021-2022 Approved by Budget	2021-2022 Adopted by City Council
\$1,944.69	\$0.00	\$2,000.00	\$363.00	\$7,398.00	Building and Land Maintenance	\$7,500.00		
\$166.28	\$312.16	\$1,000.00	\$563.34	\$563.34	Custodial Support/Supplies	\$1,000.00		
\$24,947.43	\$23,736.36	\$27,000.00	\$15,572.79	\$20,543.34	Plant Utilities	\$25,000.00		
\$19,392.80	\$1,793.22	\$5,000.00	\$5,145.89	\$5,346.74	Main Plant Parts	\$5,500.00		
\$6,505.15	\$6,270.73	\$7,500.00	\$3,941.18	\$3,941.18	Main Plant Consumables	\$5,000.00		
\$21,657.24	\$26,613.08	\$40,000.00	\$21,222.25	\$21,371.14	Main Plant Outside Services &	\$25,000.00		
\$18,179.58	\$23,791.04	\$30,000.00	\$12,742.92	\$27,614.25	Parts	\$30,000.00		
\$1,641.92	\$2,302.67	\$3,500.00	\$259.96	\$964.93	Consumables	\$2,500.00		
\$6,211.03	\$11,088.66	\$5,000.00	\$2,753.84	\$4,720.34	Outside Services	\$5,000.00		
\$450.00	\$58.19	\$500.00	\$0.00	\$0.00	Equipment Repair/Maintenance	\$500.00		
\$8,311.00	\$9,638.00	\$10,000.00	\$4,784.00	\$8,936.00	Mowing	\$9,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Tree Removal/Trimming	\$20,000.00		
\$5,420.76	\$0.00	\$93,125.00		\$0.00	Operating Contingency	\$25,000.00		
<b>192,908.61</b>	<b>240,011.76</b>	<b>346,345.00</b>	<b>155,941.84</b>	<b>214,114.43</b>	<b>MATERIALS AND SERVICES</b>	<b>279,600.00</b>	<b>0.00</b>	<b>0.00</b>
\$5,000.00	\$5,000.00	\$5,000.00	\$3,750.00	\$5,000.00	Transfer out Streets Cap Res	\$0.00		
\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$400,000.00	Transfer out Cap Res to 660-1705	\$200,000.00		
\$43,000.00	\$43,000.00	\$48,000.00	\$36,000.00	\$48,000.00	Interfund Transfer Restricted to Debt	\$43,000.00		
<b>148,000.00</b>	<b>148,000.00</b>	<b>53,000.00</b>	<b>39,750.00</b>	<b>453,000.00</b>	<b>TRANSFERS</b>	<b>243,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>610,773.45</b>	<b>637,678.90</b>	<b>399,347.00</b>	<b>407,952.01</b>	<b>960,405.17</b>	<b>TOTAL EXPENSES</b>	<b>760,125.00</b>	<b>0.00</b>	<b>0.00</b>
<b>164,050.48</b>	<b>325,623.50</b>	<b>480,371.00</b>	<b>485,061.17</b>	<b>100,986.56</b>	<b>RESERVED FOR FUTURE YEARS</b>	<b>67,861.56</b>	<b>0.00</b>	<b>0.00</b>
<b>774,823.93</b>	<b>963,302.40</b>	<b>879,718.00</b>	<b>893,013.18</b>	<b>1,061,391.73</b>	<b>TOTAL REQUIREMENTS</b>	<b>827,986.56</b>	<b>0.00</b>	<b>0.00</b>

Supplemental Budget

## Water Capital Reserves

2018-2019 2nd Preceding Year	2019-2020 1st Preceding Year	2020-2021 Adopted Budget	2020-2021 Estimated Actual	Description	2021-2022 Proposed by Officer	2021-2022 Approved by Budget Cttee	2021-2022 Adopted by City Council
\$106,678.78	\$167,522.47	\$298,067.00	\$252,357.74	Beginning Balance	\$1,134,225.44		
\$0.00	\$0.00	\$0.00	\$1,333.24	Interest Earned	\$1,500.00		
\$0.00	\$18,000.00	\$0.00	\$0.00	Grants	\$0.00		
\$0.00	\$0.00	\$210,354.00	\$210,353.77	Transfer In-Gen Const S. Tank	\$0.00		
\$0.00	\$0.00	\$0.00	\$284,248.00	<b>Transfer in General City Hall Ops</b>	\$500,000.00		
\$0.00	\$0.00	\$70,000.00	\$70,000.00	Urban Renewal Contribution	\$12,000.00		
\$0.00	\$0.00	\$150,000.00	\$150,000.00	Transfer from Street Cap Reserve	\$0.00		
\$100,000.00	\$100,000.00	\$0.00	\$400,000.00	Transfer from Water Operations	\$200,000.00		
\$0.00	\$45,000.00	\$0.00	\$0.00	Transfer from SDC	\$0.00		
<b>206,678.78</b>	<b>330,522.47</b>	<b>728,421.00</b>	<b>1,368,292.75</b>	<b>REVENUE</b>	<b>1,847,725.44</b>	<b>0.00</b>	<b>0.00</b>
\$22,494.70	\$7,793.74	\$52,500.00	\$23,644.25	Capitalized Labor	\$31,750.00		
<b>22,494.70</b>	<b>7,793.74</b>	<b>52,500.00</b>	<b>23,644.25</b>	<b>PERSONNEL</b>	<b>31,750.00</b>	<b>0.00</b>	<b>0.00</b>
\$0.00	\$0.00	\$90,000.00	\$84,775.35	Capital Outlay - Equipment	\$35,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	<b>Capital Outlay - Infrastructure Systems</b>	\$41,500.00		
\$16,661.61	\$70,370.99	\$260,000.00	\$125,647.71	Capital Outlay - Water systems	\$241,000.00		
<b>16,661.61</b>	<b>70,370.99</b>	<b>350,000.00</b>	<b>210,423.06</b>	<b>CAPITAL OUTLAY</b>	<b>317,500.00</b>	<b>0.00</b>	<b>0.00</b>
<b>39,156.31</b>	<b>78,164.73</b>	<b>402,500.00</b>	<b>234,067.31</b>	<b>TOTAL EXPENSES</b>	<b>349,250.00</b>	<b>0.00</b>	<b>0.00</b>
<b>\$167,522.47</b>	<b>\$252,357.74</b>	<b>\$325,921.00</b>	<b>\$1,134,225.44</b>	<b>RESERVED FOR FUTURE YEARS</b>	<b>\$1,498,475.44</b>		
<b>206,678.78</b>	<b>330,522.47</b>	<b>728,421.00</b>	<b>1,368,292.75</b>	<b>TOTAL REQUIREMENTS</b>	<b>1,847,725.44</b>		

Funded	Interfund Loans Balance to be repaid to Water Reserve:	Estimated Total	Project Ph 1 Total
\$ 234,248.00	\$ -	\$0.00	
\$ 200,000.00	\$ -	\$0.00	
150,000.00			
	Supplemental Budget		
	Projects:		
65,000.00	\$ 59,899.19		
30,000.00	\$ 18,075.00		
20,000.00	\$ 13,000.00		
30,000.00		\$5,000.00	
	\$ 435.50		
70,000.00		\$50,000.00	
	\$ 5,265.97		
	\$ 1,703.63		
	\$ 10,114.67		
45,000.00	\$ 17,153.75	\$142,000.00	
260,000.00	125,647.71		
	<b>FY 2021 Budgeted Total</b>		
	<b>Phase 1. E. 2nd Street Renovation waterline (Prospect to Loma)</b>	\$14,000.00	\$410,000.00
	<b>Water Hydrants</b>	\$0.00	
	<b>WTP Upgrades</b>	\$30,000.00	
	<b>FY 2022 Total Water System</b>	\$241,000.00	
	<b>Roll up door PW 50/50</b>	\$34,000.00	
	<b>Gate - Electric at PW 50/50</b>	\$7,500.00	
	<b>FY 2022 Total Infrastructure</b>	\$41,500.00	
	<b>Service Truck</b>	\$25,000.00	
	<b>WTP Truck</b>	\$10,000.00	
	<b>FY 2022 Total Equipment</b>	\$35,000.00	

## **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.

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.

Last 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

2018-2019 2nd Preceding Year	2019-2020 1st Preceding Year	2020-2021 Adopted Budget	2020-2021 Actual Mar 2021	2020-2021 Estimated Actual	Description	2021-2022 Proposed by Officer	2021-2022 Approved by Budget Cttee	2021-2022 Adopted by City Council
\$119,261.00	\$178,721.29	\$331,242.00	\$265,946.20	\$265,946.20	Beginning Balance	\$179,701.70		
\$616,341.83	\$695,844.47	\$525,000.00	\$499,588.75	\$690,000.00	Water/Wastewater Services	\$715,000.00		
\$39,766.57	\$45,581.90	\$40,000.00	\$23,397.95	\$23,397.95	Capital Reserve Fee	\$0.00		
\$6,050.00	\$6,550.00	\$2,500.00	\$4,657.00	\$4,657.00	Installation Charges	\$6,000.00		
\$0.00	\$884.42	\$0.00	\$0.00	\$0.00	Rents or Fees	\$0.00		
\$0.00	\$5,103.06	\$0.00	\$10,625.03	\$10,625.03	Grants	\$0.00		
<b>781,419.40</b>	<b>932,685.14</b>	<b>898,742.00</b>	<b>804,214.93</b>	<b>994,626.18</b>	<b>REVENUE</b>	<b>900,701.70</b>	<b>0.00</b>	<b>0.00</b>
\$23,699.66	\$25,105.26	\$28,110.00	\$18,448.53	\$24,565.94	City Manager	\$25,000.00		
\$13,733.25	\$14,547.76	\$16,452.00	\$10,797.21	\$14,377.50	Deputy Recorder	\$10,000.00	utility billing system	
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	City Clerk 3	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	City Clerk 2	\$0.00		
\$6,500.80	\$6,886.35	\$1,487.00	\$976.09	\$1,299.76	Water Lead	\$1,700.00		
\$61,449.37	\$65,093.87	\$71,248.00	\$46,759.59	\$62,264.77	Wastewater Lead	\$61,600.00		
\$18,503.80	\$19,601.24	\$23,083.00	\$15,149.03	\$20,172.35	Field Utility 2	\$22,200.00		
\$55,306.92	\$58,587.12	\$25,526.00	\$16,752.33	\$22,307.30	Field Utility 1	\$20,200.00		
\$0.00	\$0.00	\$51,625.00	\$33,880.80	\$45,115.46	Field Utility	\$46,400.00		
\$19,825.31	\$21,001.13	\$24,315.00	\$15,957.60	\$21,249.04	Fringe Benefits	\$25,000.00		
\$63,275.22	\$67,028.01	\$75,061.00	\$49,261.98	\$65,596.94	Insurance Benefits	\$70,550.00		
\$25,597.38	\$27,115.54	\$28,093.00	\$18,437.27	\$24,550.95	Regular PERS System	\$24,400.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	PERS Reserve	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Capitalized Labor	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Allocated Labor	\$0.00		
<b>287,891.71</b>	<b>304,966.28</b>	<b>345,000.00</b>	<b>226,420.43</b>	<b>301,500.01</b>	<b>PERSONNEL</b>	<b>307,050.00</b>	<b>0.00</b>	<b>0.00</b>
\$1,049.00	\$1,734.97	\$1,300.00	\$1,322.00	\$1,540.80	Dues & Memberships	\$1,550.00		
\$2,517.00	\$2,515.00	\$4,500.00	\$2,970.00	\$4,500.00	DEQ Fees	\$4,500.00		
\$2,226.53	\$5,286.56	\$4,500.00	\$3,886.68	\$5,038.83	Fee Expense	\$5,050.00		
\$15,348.96	\$13,446.93	\$15,061.00	\$13,544.33	\$13,544.33	Insurance	\$14,000.00		
\$7,029.92	\$9,036.86	\$8,000.00	\$7,966.64	\$8,435.78	Office Materials & Supplies	\$8,500.00		
\$5,865.13	\$6,507.25	\$6,600.00	\$4,112.86	\$5,478.85	Telephones/Cell Phones/DSL	\$6,600.00		
\$3,412.02	\$5,168.81	\$4,500.00	\$2,590.78	\$5,965.78	Postage	\$6,000.00		
\$1,278.70	\$1,937.70	\$5,000.00	\$542.37	\$542.37	Education and Training	\$2,000.00		
\$22,291.03	\$43,498.55	\$40,000.00	\$23,627.59	\$31,080.01	Contract Expense (all Professional, IGA & Personal Svcs)	\$30,000.00		
\$5,000.00	\$4,174.13	\$5,000.00	\$4,500.00	\$4,500.00	Auditor	\$5,000.00		
\$0.00	\$978.33	\$1,500.00	\$0.00	\$70.00	Legal	\$1,000.00		
\$397.35	\$120.93	\$1,000.00	\$0.00	\$0.00	Travel	\$1,000.00		
\$0.00	\$14,072.56	\$10,000.00	\$10,130.64	\$14,318.31	Software	\$14,000.00		
\$2,647.16	\$2,287.18	\$2,500.00	\$2,454.50	\$2,454.50	Equipment Lease and Rental	\$2,500.00		
\$5,051.04	\$3,499.78	\$5,000.00	\$1,667.71	\$3,303.10	Equipment Fuel/Tires/Parts	\$5,000.00		
\$4,956.82	\$11,109.67	\$9,000.00	\$4,263.66	\$4,263.66	Equipment Repair	\$6,000.00		
\$751.62	\$621.57	\$1,000.00	\$1,936.62	\$2,100.96	Tools and Small Equipment	\$2,000.00		
\$947.13	\$1,913.25	\$1,000.00	\$4,219.00	\$3,484.00	Building and Land Maintenance	\$4,000.00		
\$188.25	\$779.30	\$1,000.00	\$976.45	\$1,104.64	Custodial Support/Supplies	\$1,500.00		
\$29,420.69	\$27,656.06	\$30,000.00	\$22,053.05	\$30,719.15	Plant Utilities	\$32,000.00		
\$14,338.19	\$17,609.37	\$20,000.00	\$7,078.16	\$8,164.37	Main Plant Parts	\$10,000.00		
\$11,075.19	\$11,120.89	\$12,000.00	\$19,012.64	\$30,548.18	Main Plant Consumables	\$20,000.00		
\$7,074.19	\$10,713.49	\$7,000.00	\$2,531.63	\$2,680.49	Main Plant Outside Services	\$3,000.00		
\$1,150.63	\$2,169.65	\$2,000.00	\$4,517.00	\$5,880.47	Parts	\$6,000.00		
\$1,743.45	\$1,014.44	\$1,000.00	\$555.01	\$555.01	Consumables	\$1,000.00		
\$14,096.06	\$14,936.11	\$20,000.00	\$745.41	\$8,357.88	Outside Services	\$10,000.00		
\$2,163.65	\$49.14	\$5,000.00	\$0.00	\$2,500.00	Collection I & I - check actual charge	\$5,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Equipment & Furniture	\$0.00		
\$0.00	\$58.18	\$1,500.00	\$0.00	\$0.00	Equipment Repair/Maintenance	\$1,500.00		

## Wastewater Operating Costs, continued

2018-2019 2nd Preceding Year	2019-2020 1st Preceding Year	2020-2021 Adopted Budget	2020-2021 Actual Mar 2021	2020-2021 Estimated Actual	Description	2021-2022 Proposed by Officer	2021-2022 Approved by Budget Cttee	2021-2022 Adopted by City Council
\$2,366.00	\$2,756.00	\$3,500.00	\$1,199.00	\$2,513.00	Mowing	\$2,500.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Tree Removal/Trimming	\$10,000.00		
\$5,420.69	\$0.00	\$60,000.00	\$0.00	\$0.00	Operating Contingency	\$25,000.00		
<b>169,806.40</b>	<b>216,772.66</b>	<b>288,461.00</b>	<b>148,403.73</b>	<b>203,644.47</b>	<b>MATERIALS AND SERVICES</b>	<b>246,200.00</b>	<b>0.00</b>	<b>0.00</b>
\$80,000.00	\$80,000.00	\$94,780.00	\$71,085.00	\$244,780.00	Transfer out Cap Res	\$200,000.00		
\$60,000.00	\$60,000.00	\$60,000.00	\$45,000.00	\$60,000.00	Transfer to Debt Services	\$0.00		
\$5,000.00	\$5,000.00	\$5,000.00	\$3,750.00	\$5,000.00	Interfund Transfer - Street Capital	\$0.00		
<b>145,000.00</b>	<b>145,000.00</b>	<b>159,780.00</b>	<b>119,835.00</b>	<b>309,780.00</b>	<b>TRANSFERS</b>	<b>200,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>602,698.11</b>	<b>666,738.94</b>	<b>793,241.00</b>	<b>494,659.16</b>	<b>814,924.48</b>	<b>TOTAL EXPENSES</b>	<b>753,250.00</b>	<b>0.00</b>	<b>0.00</b>
<b>178,721.29</b>	<b>265,946.20</b>	<b>105,501.00</b>	<b>309,555.77</b>	<b>179,701.70</b>	<b>RESERVED FOR FUTURE YEARS</b>	<b>147,451.70</b>	<b>0.00</b>	<b>0.00</b>
<b>781,419.40</b>	<b>932,685.14</b>	<b>898,742.00</b>	<b>804,214.93</b>	<b>994,626.18</b>	<b>TOTAL REQUIREMENTS</b>	<b>900,701.70</b>	<b>0.00</b>	<b>0.00</b>

Supplemental Budget

## Wastewater Capital Reserves

2018-2019 2nd Preceding Year	2019-2020 1st Preceding Year	2020-2021 Adopted Budget	2020-2021 Estimated Actual	Description	2021-2022 Proposed by Officer	2021-2022 Approved by Budget Cttee	2021-2022 Adopted by City Council
277,685.78	\$443,799.74	\$546,294.00	\$518,929.85	Beginning Balance	\$933,729.41		
\$0.00	\$0.00	\$0.00	\$2,400.00	Interest Earned	\$2,500.00		
\$0.00	\$4,690.00	\$0.00	\$15,310.00	Grants	\$0.00		
\$0.00	\$0.00	\$0.00	\$450,000.00	Transfer in General Fund	\$0.00		
\$0.00	\$25,000.00	\$0.00	\$0.00	Urban Renewal Contribution I&I	\$50,000.00		
\$80,000.00	\$80,000.00	\$94,780.00	\$244,780.00	Transfer In Wastewater Operations	\$200,000.00		
\$170,000.00	\$0.00	\$0.00	\$0.00	Transfer from SDC	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	Transfer from Street Cap Reserve	\$0.00		
<b>527,685.78</b>	<b>553,489.74</b>	<b>641,074.00</b>	<b>1,231,419.85</b>	<b>REVENUE</b>	<b>1,186,229.41</b>	<b>0.00</b>	<b>0.00</b>
\$3,045.92	\$9,057.81	\$54,750.00	\$20,349.91	Capitalized Labor	\$36,650.00		
\$0.00	\$0.00	\$0.00	\$0.00	Allocated Labor	\$0.00		
<b>3,045.92</b>	<b>9,057.81</b>	<b>54,750.00</b>	<b>20,349.91</b>	<b>PERSONNEL</b>	<b>36,650.00</b>	<b>0.00</b>	<b>0.00</b>
				Capital Outlay - Infrastructure			
\$63,395.00	\$25,502.08	\$275,000.00	\$192,227.32	Systems	\$166,500.00		
\$17,445.12	\$0.00	\$90,000.00	\$85,113.21	Capital Outlay - Equipment	\$200,000.00		
<b>80,840.12</b>	<b>25,502.08</b>	<b>365,000.00</b>	<b>277,340.53</b>	<b>CAPITAL OUTLAY</b>	<b>366,500.00</b>	<b>0.00</b>	<b>0.00</b>
<b>83,886.04</b>	<b>34,559.89</b>	<b>419,750.00</b>	<b>297,690.44</b>	<b>TOTAL EXPENSES</b>	<b>403,150.00</b>	<b>0.00</b>	<b>0.00</b>
<b>443,799.74</b>	<b>518,929.85</b>	<b>221,324.00</b>	<b>933,729.41</b>	<b>RESERVED FOR FUTURE YEARS</b>	<b>783,079.41</b>	<b>0.00</b>	<b>0.00</b>
<b>527,685.78</b>	<b>553,489.74</b>	<b>641,074.00</b>	<b>1,231,419.85</b>	<b>TOTAL REQUIREMENTS</b>	<b>1,186,229.41</b>	<b>0.00</b>	<b>0.00</b>

Funded	Interfund Loans Balance to be repaid to	Water Reserve:
\$ 450,000.00	\$ -	URD 314866-Highway 1010 Construction Loan
\$ 450,000.00	\$ -	
	Projects:	
	Wastewater Master Plan - Grant	
90,000.00	\$28,936.75	\$20k \$30,000.00
10,000.00	\$11,000.00	Wastewater Rate Study
80,000.00	\$16,985.91	Solid Pole Buildg \$20,000.00
30,000.00		Submersible Pump Elec Plugs \$30,000.00
10,000.00	\$6,110.58	Wastewater VarFreqDrive Plant
30,000.00		I&I Basin Rehab
20,000.00	\$15,459.99	Other/Sampler Testing equipment
	\$720.00	SLIDING UV DOORS \$44,000.00
5,000.00		Air Valve
275,000.00	79,213.23	FY 2021 Budgeted Total
		Phase 1. E. 2nd Street Renovation waterline (Prospect to Loma) \$13,000.00
		I&I Basin Rehab Manhole Covers \$50,000.00 Estimated Total
		\$10,000.00 Estimated next yr.
		Roll up door PW 50/50 \$22,000.00
		Gate - Electric at PW 50/50 \$7,500.00
		total \$166,500.00
		125+ kw Portable Generator \$45,000.00
		I & I Camera \$95,000.00
		Tractor for Bio's & Multi Purpose \$60,000.00
		total \$200,000.00

## 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.

### SDC Budget

2018-2019 2nd Preceding Year	2019-2020 1st Preceding Year	2020-2021 Adopted Budget	2020-2021 Estimated Actual	Description	2021-2022 Proposed Budget by Officer	2021-2022 Approved Budget by Budget Cttee	2021-2022 Adopted Budget by City Council
\$236,231.00	\$413,285.00	\$486,577.00	\$519,486.99	Beginning Fund Balance	\$582,483.56		
\$0.00	\$12,552.96	\$9,816.00	\$4,095.69	Interest Earned	\$4,100.00		
\$27,134.30	\$34,464.29	\$15,000.00	\$21,660.59	SDC Water Improvements	\$25,791.00		
\$43,768.56	\$21,358.90	\$20,000.00	\$12,981.10	SDC Water Reimbursements	\$13,000.00		
\$109,721.10	\$86,439.05	\$60,000.00	\$39,565.73	SDC Wastewater Reimbursement	\$40,000.00		
\$24,001.21	\$20,903.98	\$20,000.00	\$13,462.74	SDC Storm Drain Improvement	\$15,000.00		
\$2,814.63	\$15,482.81	\$10,000.00	\$11,230.72	LID Assessments	\$7,700.00		
\$14,946.20	\$0.00	\$0.00	\$0.00	LID Assessments-Interest	\$0.00		
\$164,668.00	\$0.00	\$0.00	\$0.00	Transfers from Capital Reserve	\$0.00		
<b>\$623,285.00</b>	<b>\$604,486.99</b>	<b>\$621,393.00</b>	<b>\$622,483.56</b>	<b>TOTAL REVENUE</b>	<b>\$688,074.56</b>	<b>\$0.00</b>	<b>\$0.00</b>
\$170,000.00	\$45,000.00	\$0.00	\$0.00	Transfer out Cap Res	\$0.00		
\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	Transfer to Debt Services	\$0.00		
<b>\$210,000.00</b>	<b>\$85,000.00</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>	<b>TOTAL TRANSFERS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>\$210,000.00</b>	<b>\$85,000.00</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>	<b>TOTAL EXPENSES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>\$413,285.00</b>	<b>\$519,486.99</b>	<b>\$581,393.00</b>	<b>\$582,483.56</b>	<b>RESERVED FOR FUTURE YEARS</b>	<b>\$688,074.56</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>\$623,285.00</b>	<b>\$604,486.99</b>	<b>\$621,393.00</b>	<b>\$622,483.56</b>	<b>TOTAL REQUIREMENTS</b>	<b>\$688,074.56</b>	<b>\$0.00</b>	<b>\$0.00</b>
				Projects Funded:			
				Crestview Sewer Line (SDC)			
				Backwash Recycle Line (SDC)			

## 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.

### General Construction Costs

2018-2019 2nd Preceding Year	2019-2020 1st Preceding Year	2020-2021 Adopted Budget	2020-2021 Estimated Actual	Description	2021-2022 Proposed by Officer	2021-2022 Approved by Budget Cttee	2021-2022 Adopted by City Council
\$2,951.15	\$213,304.92	\$213,304.92	\$213,304.92	Beginning Fund Balance	\$0.00		
<b>\$2,951.15</b>	<b>\$213,304.92</b>	<b>\$213,304.92</b>	<b>\$213,304.92</b>	<b>TOTAL REVENUE</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
\$0.00	\$0.00	\$2,951.15	\$2,951.15	Capital Outlay-Streets/Sidewal	\$0.00		
\$0.00	\$0.00	\$210,353.77	\$210,353.77	Capital Outlay-South Tank	\$0.00		
<b>\$0.00</b>	<b>\$0.00</b>	<b>\$213,304.92</b>	<b>\$213,304.92</b>	<b>TOTAL TRANSFERS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>\$0.00</b>	<b>\$0.00</b>	<b>\$213,304.92</b>	<b>\$213,304.92</b>	<b>TOTAL EXPENSES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>\$2,951.15</b>	<b>\$213,304.92</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>RESERVED FOR FUTURE YEARS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>\$2,951.15</b>	<b>\$213,304.92</b>	<b>\$213,304.92</b>	<b>\$213,304.92</b>	<b>TOTAL REQUIREMENTS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

## Debt Service

The City currently has four (4) outstanding debts summarized as follows:

### Outstanding Debt

	<u>Original Amount</u>	<u>Outstanding June 30, 2021</u>	<u>Payments Due FY2021-2022</u>
Water Revenue Bond (Interest 3.07%)	\$ 512,000.00	\$ 397,458.93	\$ 42,850.38
Water GO Bond (Interest 3.0%)	\$ 533,000.00	\$ 408,091.33	\$ 43,880.00
South Tank Business Oregon Loan (Interest 1.0%), net of Loan forgiveness of approximately \$750,000	\$ 1,030,000.00	\$ 975,642.50	\$ 39,910.56
DEQ Wastewater Plant Loan (Interest 2.9%)	\$ 6,671,721.00	\$ 3,194,927.00	\$ 465,440.00
<b>Total Debt Activities</b>	<b>\$ 8,746,721.00</b>	<b>\$ 4,976,119.76</b>	<b>\$ 592,080.94</b>

## 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

2018-2019 2nd Preceding Year	2019-2020 1st Preceding Year	2020-2021 Adopted Budget	2020-2021 Estimated Actual	Description	2021-2022 Proposed by Officer	2021-2022 Approved by Budget Cttee	2021-2022 Adopted by City Council
\$42,749.89	\$42,899.51	\$448.86	\$43,070.61	Beginning Balance	\$43,241.78		
\$0.00	\$21.48	\$0.00	\$21.55	Interest Earned	\$22.00		
\$43,000.00	\$43,000.00	\$43,000.00	\$43,000.00	Water System Transfer	\$43,000.00		
<b>\$85,749.89</b>	<b>\$85,920.99</b>	<b>\$43,448.86</b>	<b>\$86,092.16</b>	<b>TOTAL REVENUE</b>	<b>\$86,263.78</b>	<b>\$0.00</b>	<b>\$0.00</b>
\$14,664.38	\$14,013.74	\$12,893.49	\$12,893.49	Interest Expense - Water Bond	\$11,966.76		
\$28,186.00	\$28,836.64	\$29,956.89	\$29,956.89	Principal Payments-Water Bond	\$30,883.62		
<b>\$42,850.38</b>	<b>\$42,850.38</b>	<b>\$42,850.38</b>	<b>\$42,850.38</b>	<b>TOTAL DEBT SERVICES</b>	<b>\$42,850.38</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>42,850.38</b>	<b>42,850.38</b>	<b>42,850.38</b>	<b>42,850.38</b>	<b>TOTAL EXPENSES</b>	<b>42,850.38</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>42,899.51</b>	<b>43,070.61</b>	<b>598.48</b>	<b>43,241.78</b>	<b>RESERVED FOR FUTURE YEARS</b>	<b>43,413.40</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>85,749.89</b>	<b>85,920.99</b>	<b>43,448.86</b>	<b>86,092.16</b>	<b>TOTAL REQUIREMENTS</b>	<b>86,263.78</b>	<b>\$0.00</b>	<b>\$0.00</b>

## 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

2018-2019 2nd Preceding Year	2019-2020 1st Preceding Year	2020-2021 Adopted Budget	2020-2021 Estimated Actual	Description	2021-2022 Proposed by Officer	2021-2022 Approved by Budget Cttee	2021-2022 Adopted by City Council
\$41,655.93	\$40,000.00	-\$1,996.03	\$39,843.32	Beginning Balance	\$45,641.78		
\$41,845.02	\$42,873.69	\$40,000.00	\$43,765.78	Tax - Property Current	\$44,745.97		
\$1,110.42	\$1,666.00	\$1,000.00	\$857.68	Tax - Property Past Due	\$1,000.00		
\$0.00	\$0.00	\$5,000.00	\$5,000.00	Water System Transfer	\$0.00		
<b>\$84,611.37</b>	<b>\$84,539.69</b>	<b>\$44,003.97</b>	<b>\$89,466.78</b>	<b>TOTAL REVENUE</b>	<b>\$91,387.75</b>	<b>\$0.00</b>	<b>\$0.00</b>
\$14,611.37	\$13,696.37	\$12,825.00	\$12,825.00	Interest Expense - GO Bond	\$11,880.00		
\$30,000.00	\$31,000.00	\$31,000.00	\$31,000.00	Principal Payments - GO Bond	\$32,000.00		
<b>\$44,611.37</b>	<b>\$44,696.37</b>	<b>\$43,825.00</b>	<b>\$43,825.00</b>	<b>TOTAL DEBT SERVICES</b>	<b>\$43,880.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>44,611.37</b>	<b>44,696.37</b>	<b>43,825.00</b>	<b>43,825.00</b>	<b>TOTAL EXPENSES</b>	<b>43,880.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>40,000.00</b>	<b>39,843.32</b>	<b>178.97</b>	<b>45,641.78</b>	<b>RESERVED FOR FUTURE YEARS</b>	<b>47,507.75</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>84,611.37</b>	<b>84,539.69</b>	<b>44,003.97</b>	<b>89,466.78</b>	<b>TOTAL REQUIREMENTS</b>	<b>91,387.75</b>	<b>\$0.00</b>	<b>\$0.00</b>

## 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

2018-2019 2nd Preceding Year	2019-2020 1st Preceding Year	2020-2021 Adopted Budget	2020-2021 Estimated Actual	Description	2021-2022 Proposed by Officer	2021-2022 Approved by Budget Cttee	2021-2022 Adopted by City Council
\$0.00	\$100,000.00	\$160,089.44	\$160,089.44	Beginning Balance	\$120,178.44		
\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	Transfer from Urban Renewal	\$100,000.00		
<b>\$100,000.00</b>	<b>\$200,000.00</b>	<b>\$260,089.44</b>	<b>\$260,089.44</b>	<b>TOTAL REVENUE</b>	<b>\$220,178.44</b>	<b>\$0.00</b>	<b>\$0.00</b>
\$0.00	\$15,408.64	\$10,054.98	\$10,054.98	Interest Expense - South Tank	\$9,756.43		
\$0.00	\$24,501.92	\$29,855.58	\$29,855.58	Principal Payment - South Tank	\$30,154.13		
<b>\$0.00</b>	<b>\$39,910.56</b>	<b>\$39,910.56</b>	<b>\$39,910.56</b>	<b>TOTAL DEBT SERVICES</b>	<b>\$39,910.56</b>	<b>\$0.00</b>	<b>\$0.00</b>
\$0.00	\$0.00	\$100,000.00	\$100,000.00	Transfer to WW Plant Loan	\$60,000.00		
<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100,000.00</b>	<b>\$100,000.00</b>	<b>TOTAL TRANSFERS</b>	<b>\$60,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
0.00	39,910.56	139,910.56	139,910.56	<b>TOTAL EXPENSES</b>	99,910.56	\$0.00	\$0.00
100,000.00	160,089.44	120,178.88	120,178.88	<b>RESERVED FOR FUTURE YEARS</b>	120,267.88	\$0.00	\$0.00
<b>100,000.00</b>	<b>200,000.00</b>	<b>260,089.44</b>	<b>260,089.44</b>	<b>TOTAL REQUIREMENTS</b>	<b>220,178.44</b>	<b>\$0.00</b>	<b>\$0.00</b>

## Wastewater Treatment Plant Loans

The 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.

### Wastewater Treatment Plant Loan Budget

2018-2019 2nd Preceding Year	2019-2020 1st Preceding Year	2020-2021 Adopted Budget	2020-2021 Estimated Actual	Description	2021-2022 Proposed by Officer	2021-2022 Approved by Budget Cttee	2021-2022 Adopted by City Council
511,642.18	\$585,716.49	\$732,008.14	\$696,213.88	Beginning Balance	\$453,070.33		
\$0.00	\$8,069.77	\$0.00	\$4,478.26	Interest Earned	\$4,500.00		
<b>\$386,425.19</b>	<b>\$412,463.60</b>	\$175,000.00	\$312,200.00	Tax - Food & Beverage Tax	<b>\$350,000.00</b>		
\$0.00	\$0.00	\$100,000.00	\$100,000.00	Transfer In-South Tnk Debt Svc	<b>\$60,000.00</b>		
\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00	Transfer from Wastewater Oper	\$0.00		
\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	Transfer from SDC	\$0.00		
\$95,000.00	\$95,000.00	\$95,000.00	\$95,000.00	Transfer from Urban Renewal	\$95,000.00		
<b>1,093,067.37</b>	<b>1,201,249.86</b>	<b>1,202,008.14</b>	<b>1,307,892.14</b>	<b>TOTAL REVENUE</b>	<b>962,570.33</b>	<b>0.00</b>	<b>0.00</b>
\$18,805.88	\$18,043.98	\$18,089.88	\$25,410.81	Interest Expense - IFA	\$0.00		
\$119,875.00	\$110,221.00	\$100,286.00	\$100,286.00	Interest Expense - DEQ	\$90,059.00		
\$20,258.00	\$18,581.00	\$16,856.00	\$16,856.00	Loan Fee - DEQ	\$15,080.00		
\$17,927.00	\$18,051.00	\$118,822.00	\$362,195.00	Principal Payments - IFA	\$0.00		
\$330,485.00	\$340,139.00	\$350,074.00	\$350,074.00	Principal Payments - DEQ	\$360,301.00		
<b>507,350.88</b>	<b>505,035.98</b>	<b>604,127.88</b>	<b>854,821.81</b>	<b>TOTAL DEBT SERVICES</b>	<b>465,440.00</b>	<b>0.00</b>	<b>0.00</b>
<b>507,350.88</b>	<b>505,035.98</b>	<b>604,127.88</b>	<b>854,821.81</b>	<b>TOTAL EXPENSES</b>	<b>465,440.00</b>	<b>0.00</b>	<b>0.00</b>
<b>585,716.49</b>	<b>696,213.88</b>	<b>597,880.26</b>	<b>453,070.33</b>	<b>RESERVED FOR FUTURE YEARS</b>	<b>497,130.33</b>	<b>0.00</b>	<b>0.00</b>
<b>1,093,067.37</b>	<b>1,201,249.86</b>	<b>1,202,008.14</b>	<b>1,307,892.14</b>	<b>TOTAL REQUIREMENTS</b>	<b>962,570.33</b>	<b>0.00</b>	<b>0.00</b>

## **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 –***

*Will be inserted after the June Finance Committee Meeting*

March 18, 2021

To: Shannon Beaucaire, City Manager, Heather Hoen, Community Services Coordinator, Don Groth, Finance Committee member, and Kimmie Jackson, Clerks II

From: View the Future Board, Co-chairs Joanne Kittel and John Purcell

**Subject: Request to the City Council and Budget Committee for consideration to grant \$10,000 to the Community Outreach portion 2021-22 fiscal budget to pay for the one-time costs that will be accrued during the May 20-22, 2022 Amanda Trail Suspension Bridge dedication weekend.**

The Amanda Trail is a 3.4-mile hiking trail tying the City of Yachats to Cape Perpetua. A 25-year endeavor to build, it also serves as a dedication to the sad history of the genocide that occurred here from 1860-1872. With a trail-counter in place, over 11,000 hikers have been counted on the Amanda Trail in 2020 even with the safety restrictions that the COVID pandemic has necessitated. Interpretive signage has helped hikers learn and appreciate this trail and the tragic history. As a result of bringing forth this historical truth and that of our earlier local First Nation history signs, a growing friendship has formed with tribal members and the Yachats community.

As many of you know, a lovely continuous span fiberglass bridge was created in 2011 across the Amanda Creek only to be destroyed in December 2015 along with the grotto, 400+ trees, and the Amanda statue following a huge debris slide. It took nearly 6 months to reopen the trail. From that time on, a more sustainable bridge solution has been pursued. Despite a number of setbacks, a new, 145-foot- long. Amanda Suspension Bridge is due to be constructed starting October 1, 2021 with the main construction completion date set before March 2022.

A formal dedication of the bridge is scheduled for the afternoon of Saturday May 21, 2022. That date is set for several reasons: 1) To assure the bridge is finished; 2) give time for more recovery from COVID pandemic; 3) to be out of storm season even though rain of course can still occur; 4) no known local events happening on that date; 5) and before the holiday and summer tourism season making it a better economic opportunity for our local businesses.

The dedication itself will involve the safe transportation of 200+ participants to the Amanda Gathering Area, setting up a sound system at the dedication, and if possible, live streaming it to the Commons. The Confederated Tribes of Coos, Lower Umpqua and Siuslaw Indians and the Confederated Tribes of Siletz Indians are being invited to have a primary role in the dedication. We will also invite representatives from state, county and local governments.

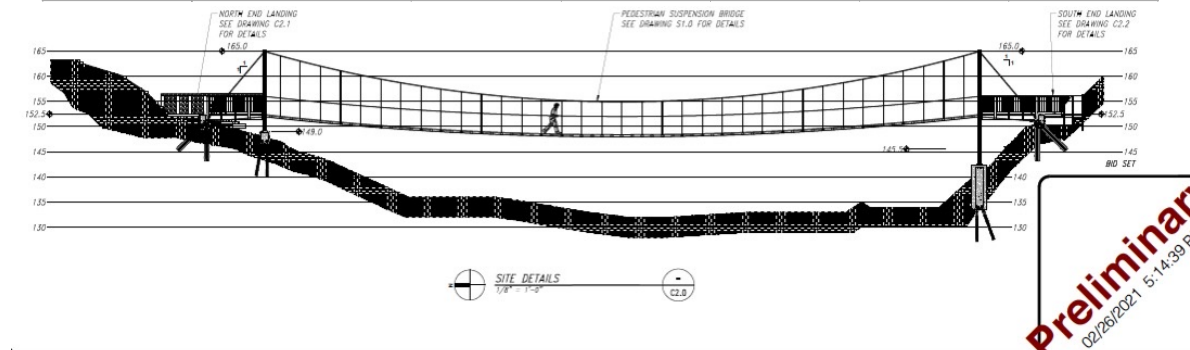
View the Future received permission to perform the play "*Amanda Transcending*" from the playwright, Connie Bennett. We are exploring having a professional theatre group perform this play in Yachats on Saturday night including having a heavy hors d'oeuvres and refreshments served. Polly Plumb Productions has offered assistance and has agreed that their 2022 banner project will reflect trails and will be hung earlier than usual for the dedication event. The Chamber of Commerce is being invited to participate as is the Visitor Center. The dedication

planning committee meets monthly and welcomes more participation. More tours and events will be planned. We will be happy to a budget committee meeting to answer more questions.

Attached is a rough budget breakdown. We include in-kind donations too. We are making the request now so as to have the City's consideration before the 2021-22 fiscal budget is finalized. Our in-kind request is to waive the fees for VtF to use the Commons multi-purpose room, kitchen, and Room 8 for May 20-22, 2022 weekend, and if available, additional no cost use for rehearsals for the play. Additionally, we plan to ask the Visitor's Center to assist in publicizing and advertising of the dedication weekend.

**DRAFT**  
**Amanda Suspension Bridge Dedication Event Budget**

Line Item	Budget	Actual
Sound system, Video streaming, rentals & operators	\$1750.00	
Amanda Transcending Players	\$1500.00	
Transportation	\$500.00	
Food	\$1500.00	
Rooms, boarding, cleaning	\$500.00	
Gifts, mementos	\$500.00	
Printing, programs	\$1000.00	
Mailing, Save the Date, etc.	\$750.00	
Advertising	\$500.00	
<b>Total</b>	<b>\$0.00</b>	
	<b>Subtotal</b>	<b>\$8500.00</b>
Contingency	10%	\$850.00
	<b>Subtotal</b>	<b>\$9350.00</b>
<b>Suggested Budget</b>		<b><u>\$10000.00</u></b>



**Preliminary**  
02/26/2021 5:14:39 P



**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 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  
4  
5  
6  
7

ATTEST:

\_\_\_\_\_  
Shannon Beaucaire, City Manager

\_\_\_\_\_  
Date



**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 and that the change 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 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 it's impossible to forecast where 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 and 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  
CITY OF YACHATS  
May 28, 2020**

**Draft Minutes**

**I. Call to Order**

City Manager Beaucaire called the May 28, 2020 regular meetings of the Budget Committee to order at 9:00 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. Public Comment - none**

**III. Public Hearing – City of Yachats Budget**

Moore opened the City of Yachats Budget Hearing at 9:00 am.

**A. Continuation of FY21 City Budget**

General Construction

Beaucaire explained the General Construction fund was a cleanup from the Highway 101 Project. The proposal is to move to \$2,951.15 of the remaining balance to streets capital and \$210,353.77 to water capital.

All members approved this fund as presented.

SDC Administration

Beaucaire noted that \$70,000 to capital reserves was now taken from URD as decided in the previous meeting. Groth noted that there was a lot of construction going on and they would likely see continued income for SDCs. Keller hoped they were conservative enough. Beaucaire noted the reserve for future years would be \$570,000.

All members approved of this proposed fund with the noted changes.

City Hall

Beaucaire noted the major contribution to City Hall was transient lodging tax. She explained she calculated an average of last three years of tax income and took 50% of

1 that. Taxes from tobacco state revenue sharing were expected to decrease . Marijuana  
2 and liquor were expected to increase.

3  
4 Groth suggested dropping the interest earned line to \$5,000 per month or \$60,000 for  
5 the year (down from \$78,000). Webb asked for information on income for the most  
6 recent months in these categories. Bloch clarified that the proposal meant that the  
7 reserve for future years would drop by \$18,000.

8  
9 Purcell asked for clarification on professional, IGA, services line. Beaucaire explained  
10 this line included the costs for all service contracts.

11  
12 She stated the budgeted amount was currently at \$173,000 and the proposed at  
13 \$190,000. Beaucaire stated the increase includes increases in cleaning costs due to  
14 COVID. Purcell clarified that no one contract was increased by more than 10%.

15  
16 Webb wanted to separate out the joint fund for this as it was such a large amount  
17 compared to other items. He believed that some of the components should be  
18 separated out. He noted the significant increases over the past few years. He also  
19 noted a 25% increase in auditor expenses, a 33% increase in legal expenses, additional  
20 software costs, the need for a maintenance plan to justify the \$18,000, and the  
21 additional monies for advertising.

22  
23 Beaucaire noted that advertising has gone up because of additional mailings and legal  
24 advertising and postings. She explained the building and land maintenance cost was  
25 based on a standard per square foot. She suggested legal costs were rising due to  
26 more review of vacation rental restrictions and RFP reviews. Auditor costs were  
27 consistent and split among three funds. Beaucaire added that the software costs were  
28 based on three years so the next year should decrease.

29  
30 Webb suggested that the maintenance costs should be in the building and land  
31 maintenance lines and not under contracted services. Beaucaire stated there was a  
32 decision to put contract costs together. Webb noted they created this 3.5%  
33 maintenance cost based on national group, but they were not allocating expenses to  
34 that to specific items or areas based on that. He asked if there was a plan in place.  
35 Beaucaire stated the Facilities Manager was developing a plan.

36  
37 Vaaler asked about the increase in property tax revenues as some people might not  
38 meet their tax payments in this economic downturn. Beaucaire explained they used  
39 data from Lincoln County which had not yet shown a decrease. Vaaler asked if the  
40 estimated actual was a best estimate of what they will have at the end of the fiscal year.  
41 Beaucaire explained the process of generating the estimated actuals as a way to  
42 estimate how much they would have at the end of the year.

43  
44 Vaaler asked why the franchise income for electricity increased. Beaucaire stated she  
45 probably underestimated the estimated actual of the \$37,000 rather than overestimated  
46 the proposed \$40,000.

1  
2 Vaaler had a tremendous concern about increase in labor beyond what is mandated by  
3 union contracts. She noted increases both in labor and allocated labor throughout the  
4 budget. Beaucaire noted allocated labor was estimated at a 15% increase. She also  
5 noted she was proposing adding a few position if economy allowed. Beaucaire noted  
6 many of these costs were for required services.  
7  
8 Vaaler stated the allocated labor increased from \$656,200 to \$897,500, an increase of  
9 \$241,300 above the estimated actual. She noted the considerable increase for contract  
10 labor.  
11  
12 O'Shaughnessey asked what the criteria were for, "if the economy allows" for hiring.  
13 Beaucaire stated the Plan Ahead team was using a metric of watching water production,  
14 and quarterly taxes of food and beverage and transient lodging taxes. O'Shaughnessey  
15 asked if they had established a percent increase target number. Beaucaire stated they  
16 would be looking at the three trend lines of increase.  
17  
18 O'Shaughnessey noted that Hoen's contract for facilities manager would be going away  
19 as she was converting to an employee position. Beaucaire stated the money might still  
20 be needed if something went awry with the Community Services new position.  
21  
22 O'Shaughnessey suggested it would be helpful to see the allocation to each service  
23 area under contract labor. She also wanted to see the overall salaries to get big picture  
24 of personnel costs. Beaucaire indicated that was her goal. O'Shaughnessey also  
25 wanted to see total cost of legal expense.  
26  
27 Keller had concern about paying for a lot of things that they are not using, such as the  
28 Commons. She noted the Commons was not currently being used and may not be for a  
29 long time. She noted all they needed was a basic empty building maintenance plan.  
30 She wanted to see a worst-case scenario plan. She wanted to remove these types of  
31 expenses. She suggested it appeared that the city is plowing ahead like nothing was  
32 happening with the pandemic. Beaucaire noted that costs could be higher when  
33 classes and other uses resume because of COVID. She stressed the need for investing  
34 in their buildings.  
35  
36 Moore stated they budget for what they might need, but they do not need to spend  
37 everything that is budgeted.  
38  
39 Webb noted investing in buildings was a capital issue, not an operating expense. He  
40 suggested now was a good time to invest in the building as it is not being used.  
41  
42 Webb asked if they had information about people who pay on the three-tiered tax  
43 payment system from the county. Groth did not see that information in the data.  
44  
45 Webb asked about insurance costs, noting Beaucaire said last year that she was  
46 looking to save on insurance.

1 Beaucaire noted they changed to a square foot based insurance cost. She was told to  
2 estimate a 12% increase in insurance. They are looking at options other than CIS as an  
3 insurance provider. Webb asked that they need an executive summary on insurance,  
4 especially when changing the costing method. He did not think a square footage basis  
5 for insurance was the best method where there were plants with high risks and small  
6 buildings with lower risk, such as the Log Church. Webb noted the over 100% increase  
7 since 2017.

8  
9 Vaaler suggested that they could add an extra line to allocated labor that indicated what  
10 was needed now and what would be allocated if certain thresholds are met.

11  
12 Moore noted the only change agreed upon was change in interest earned from \$78,000  
13 to \$60,000.

14  
15 Groth asked if the Council was going to look at the community support contributions.  
16 Beaucaire reviewed the organizations requesting funding.

17  
18 Bloch did not have recommended changes but had concerns. He asked what the  
19 purpose of budgeting was. He asked if the process was to precisely identify what  
20 revenues would be and limit spending accordingly or whether these were rough  
21 estimates so that they would not need a supplemental budget later. He noted the  
22 expenditures going up in a year when revenues are going down. He believed it looked  
23 bad for the City to be spending more when people's personal budgets were going down.

24  
25 Beaucaire stated she tried to be conservative but not cut to the bare bones.

26  
27 Moore asked for a straw poll on this fund:

28 Bloch – yes

29 Groth – yes

30 Keller – no

31 Keller had an issue with the whole thinking behind the budget process.  
32 She believed they should be doing everything in a tight and transparent  
33 way. She also believed they should do things in the proper order, such as  
34 take public input before they pursue any grants. She noted they get the  
35 finished product first, and then they have to justify any changes. She feels  
36 like this is "Shannon's budget," not the city's budget. She does not think it  
37 has passed the test to have the public give their feedback.

38 Purcell – yes

39 Webb – yes

40 Webb noted they have to pass a budget and agreed they need to be  
41 better in getting input from public. He noted things like the extra \$13,000  
42 in community support should be restricted. Beaucaire asked for  
43 clarification on what Webb was uncomfortable with. Webb indicated he  
44 was uncomfortable with having an open wallet.

45 Glenn – yes

46 Tooke – yes

1 Vaaler – no

2 Vaaler had concern about transparency on many levels, such as  
3 preparation of this document, decisions that come before Council, and not  
4 having enough time to evaluate and discuss decisions. She believed it  
5 was most important to get this budget correct, even if it took additional  
6 time. Moore noted the plan was to start the budget process early with  
7 Finance Committee but COVID changed the ability to start the process.

8 O'Shaughnessey – no

9 O'Shaughnessey asked how long it would take to do a supplemental  
10 budget. Beaucaire indicated that could take three to four weeks.

11 O'Shaughnessey noted she heard comments about the process that was  
12 use to get here. She noted they do get items late. She was torn because  
13 she cannot get all of her questions answered.

14 Moore – yes

15  
16 Moore summarized this fund was accepted with the \$18,000 change in interest earned  
17 by a 7-3 vote.

18  
19 Beaucaire asked to speak about the transparency process. She noted Oregon's budget  
20 process was one of the most transparent in the nation. Beaucaire noted that grants  
21 often have quick timelines so the City needed to act quickly. Beaucaire noted she and  
22 the team tries to be transparent. She added they were always looking for ways to get  
23 better. She added her descriptions in the document helped with transparency.

#### 24 25 Visitor Amenities

##### 26 Points of discussion:

- 27 • Beaucaire stated the transient lodging tax (TLT) reflected the 50% of the 3-year  
28 average.
- 29 • Beaucaire noted she does have an in-house marketing position in the allocated  
30 labor.
- 31 • Bloch noted the extreme jump in marketing costs and assumed it was due to  
32 COVID.
- 33 • Beaucaire noted that fireworks were typically spent on July 1 and may not be  
34 spent this year.
- 35 • Groth clarified that the Chamber of Commerce did not have input on the  
36 marketing issue.
- 37 • Keller asked what the community support item was. Beaucaire stated it included  
38 banners, Cape Perpetua, landscaping, and other beautification projects.
- 39 • Purcell asked if the visitor center line item funds the Chamber. Beaucaire  
40 explained that the contract has gone to the Chamber and it was out to bid at  
41 present.
- 42 • Webb stated they should eliminate fireworks for FY21 and bring it back in FY22.
- 43 • Webb thought the city was trying to do marketing when that should be done by  
44 someone who better knows how to market.
- 45 • Beaucaire stated the \$50,000 for allocated labor for marketing was specifically  
46 for in-house marketing and she vetted through attorney that it was proper to fund  
47

1 this position under restricted portion of TLT. She indicated this would be a new  
2 position.

3  
4 Webb moved to eliminate allocated labor for \$50,000 for a marketing position: Aye 5;

5 No – 5. Motion does not carry

6 Bloch: yes

7 Groth: no

8 Keller: yes

9 Purcell: no

10 Webb: yes

11 Glenn: no

12 Tooke: no

13 Vaaler: yes

14 O'Shaughnessey: yes

15 Moore: no

16  
17 Webb moved to eliminate the fireworks funding of 2,000: Aye – 3; No – 7. Motion does  
18 not carry

19 Bloch: yes

20 Groth: no

21 Keller: no

22 Purcell: no

23 Webb: yes

24 Glenn: no

25 Tooke: no

26 Vaaler: yes

27 O'Shaughnessey: no

28 Moore: no

29  
30 Webb wanted to keep the community support amount to what it was the previous year.

31  
32 Beaucaire noted the plan ahead team has talked about creating signage to increase  
33 safety awareness. She noted they were creating banners reminding people to practice  
34 safe habits. Vaaler clarified that Beaucaire did not have an estimate of what the banner  
35 project would cost. Webb asked if that could be expensed under COVID funds.  
36 Beaucaire indicated they would be related to COVID.

37  
38 Webb moved to reduce community support from \$25,000 to \$17,850, the amount in last  
39 year's budget: Aye -5; No – 5. Motion does not carry.

40 Webb: yes

41 Purcell: no

42 Keller: yes

43 Groth: no

44 Bloch: yes

45 Glenn: no

46 Tooke: no

1 Vaaler: yes  
2 O'Shaughnessey: yes  
3 Moore: no

4  
5 Moore noted there was no concurrence on any adjustment to this fund. Moore asked  
6 for a vote on approving the visitor amenities fund as presented. (No stated motion)

7 Webb: no  
8 Purcell: yes  
9 Keller: no  
10 Groth: yes  
11 Bloch: no  
12 Glenn: yes  
13 Tooke: yes  
14 Vaaler: no  
15 O'Shaughnessey: no  
16 Moore: yes

17 Vote was 5 ayes and 5 nays so there was not majority support.

18  
19 Purcell moved to reconsider the motion to reduce community support from \$25,000 to  
20 \$17,850, the amount in last year's budget: Aye – 8; No – 2.

21 Webb: yes  
22 Purcell: yes  
23 Keller: yes  
24 Groth: no  
25 Bloch: yes  
26 Glenn: yes  
27 Tooke: yes  
28 Vaaler: yes  
29 O'Shaughnessey: yes  
30 Moore: no

31  
32 O'Shaughnessey asked for clarification on whether additional marketing could be done  
33 by the person who runs the visitor center. Beaucaire stated that the Chamber had  
34 historically been given an additional budget which was \$25,250 for the past year.  
35 O'Shaughnessey clarified this additional money was not for a job position. Beaucaire  
36 stated both the Budget Committee and Council had concern about getting statistics on  
37 how well the marketing was working. Beaucaire added that the proposals received thus  
38 far were emphasizing the marketing rather than the operations side of the visitor center.  
39 She speculated they might have to divide the tasks and rebid. O'Shaughnessey did not  
40 think this time was appropriate to create an additional position.

41  
42 Glenn moved to pass the visitor amenities fund with a reduction in community support to  
43 \$17,850: Aye – 6; No – 4.

44 Webb: no  
45 Purcell: yes  
46 Keller: no

1 Groth: yes  
2 Bloch: yes  
3 Glenn: yes  
4 Tooke: yes  
5 Vaaler: no  
6 O'Shaughnessey: no  
7 Moore: yes

8

9 Library Operations

10 Nikki Carlson, Library Chair, clarified that the \$8,000 contract would include the needs  
11 assessment and repairs. Vaaler asked where the Petersen gift money was located.  
12 Carlson stated that was under capital. Vaaler asked about the increase of \$3,000 for  
13 books and periodicals. Carlson said it was based on increases over the past few years.

14

15 **Glenn moved to adopt the Library fund as proposed:** discussion

16

17 Webb asked what happened if they did not reopen the library. Carlson indicated the  
18 Library funds were currently frozen.

19

20 **Vote: Aye – 10; No – 0.**

21

22 Commons

23 Groth asked what the allocated labor for Commons included. Beaucaire stated that it  
24 included repairs made by Public Works, cleaning contracting and time for Community  
25 Services, the City Manager, and the Deputy Recorder. She noted the current Facilities  
26 Manager position would go away if they successfully hire the new position. She noted  
27 contract labor was at same level as last year.

28

29 Vaaler noted that the interview process for Community Support was not completed. She  
30 believed leaving the Facilities Manager position in contract labor seemed like double  
31 counting. Beaucaire stated she wanted to hire a professional company, noting she got  
32 an initial quote of \$50,000 just to clean the Commons. O'Shaughnessey asked if there  
33 were any local firms that do the cleaning work. Beaucaire noted it would have to be  
34 Newport or Florence.

35

36 Webb asked about rents and fees. Beaucaire noted the \$13,000 reduction was for  
37 classes. The \$17,800 was rent the City paid for rent of the City Hall space.

38

39 **Glenn moved to approve the budget for the Commons fund: Aye – 8; No – 2.**

40 Webb: no

41 Purcell: yes

42 Keller: no

43 Groth: yes

44 Bloch: yes

45 Glenn: yes

46 Tooke: yes

1 Vaaler: yes  
2 O'Shaughnessey: yes  
3 Moore: yes  
4

5 Little Log Church and Museum

6 Webb asked for clarification on the building and maintenance line. Beaucaire stated  
7 this budget was identical to the 2019 budget and was in accord with national standards.  
8

9 Moore noted that the City had been grossly underbudgeting for maintenance, so the  
10 City has been gradually increasing that amount. Moore noted they used maintenance  
11 money to replace the heater in the Little Log Church and Museum. Webb emphasized  
12 the need for doing the maintenance now that it was budgeted.  
13

14 Bloch asked why there was a drop in visitor amenities transferring in. Beaucaire stated  
15 they only transferred in what they needed to. Groth reiterated that they were trying to  
16 fund at their needed levels only.  
17

18 Glenn moved to approve the Little Log Church and Museum fund as presented: Aye –  
19 7; No – 3.

20 Webb: no  
21 Purcell: yes  
22 Keller: no  
23 Groth: yes  
24 Bloch: yes  
25 Glenn: yes  
26 Tooke: yes  
27 Vaaler: no  
28 O'Shaughnessey: yes  
29 Moore: yes  
30

31 Parks and Trails

32 Groth noted the expenditures exceeded income for last year. The Committee discussed  
33 what was contained in the line items.  
34

35 Vaaler had concern about funding conference and travel expenses for trails volunteers  
36 during this time of COVID. Purcell thought Vaaler's question was valid.  
37

38 Vaaler moved to reduce the travel budget from \$2,050 to \$1,000: Aye 10 – 0; No – 0.  
39

40 Beaucaire indicated this decrease in an expense line would result in a decrease in the  
41 amount of transfer in from the general fund.  
42

43 Webb moved to approve the parks and trails fund with the reduction in the travel budget  
44 to \$1,000: Aye 10 – 0; No – 0.  
45  
46

1 Library Capital Reserves

2 Carlson noted the beginning balance included the Petersen donation. Beaucaire  
3 clarified that the Friends of the Library had the Petersen money. Beaucaire clarified that  
4 the needs assessment would be paid from the Hall Bequest. Webb noted that  
5 Beaucaire has previously stated the needs assessment was part of labor.  
6

7 Groth clarified that the first two lines under revenues was the \$306,000 ending balance  
8 from the current year. Vaaler clarified this budget does not include any Petersen funds.  
9

10 Beaucaire stated the allocated labor includes 15% of the cost of capital projects.  
11

12 Vaaler moved to approve the Library capital reserve budget as presented: Aye 10; No –  
13 0.  
14

15 City Hall Reserves

16 Groth moved that capital outlay equipment be increased by \$20,000 for FY21 for  
17 emergency supply containers at south and north locations, including installation, to  
18 make a total of \$45,000 for equipment and that capital outlay buildings be increased to  
19 \$211,300: discussion  
20

21 Moore clarified that the equipment outlay increased from \$25,000 to \$45,000; the capital  
22 outlay for buildings to increase by \$166,300 from the General Fund for a total of  
23 \$211,300; and to transfer in from reserves \$95,000.  
24

25 Groth explained the emergency supply containers are paid for through the City Hall  
26 budget and the Emergency Preparedness Committee was asking to replace rusting  
27 containers. City Hall already has a line item for paying for supplies for the emergency  
28 containers. Beaucaire noted this action had been done in the past.  
29

30 Groth stated the \$166,300 was to come from general fund to include \$75,000 that was  
31 there plus additional items. Beaucaire stated that of the \$166,300, \$91,300 was from  
32 the grant and \$75,000 was from the City.  
33

34 Summarized the changes for this fund to be:

- 35 • Beginning balance of \$64,065
- 36 • Income from grant of \$91,300
- 37 • Transfer from general fund of \$95,000
- 38 • No change in allocated labor
- 39 • Capital outlay equipment of \$45,000
- 40 • Capital outlay to buildings of \$166,300  
41

42 Vaaler asked about allocated labor at 15% and noted they were not changing the  
43 allocated labor accordingly to reflect changes. Webb recommended that they have a  
44 separate fund for emergency preparedness. Groth clarified that should include both an  
45 operations and a capital fund. Beaucaire stated it would be a good idea to identify this  
46 cost in the budget but not necessarily to create new funds.

1  
2 Glenn moved to approve the City Hall reserves with the above changes: Aye 10 – 0; No  
3 – 0.

4  
5 Commons Capital Reserves

6 Vaaler moved to approve the Commons Capital Reserve fund as presented: Aye 10; No  
7 – 0.

8  
9 Parks & Trails Capital Reserve

10 Beaucaire noted that the county might not be as generous as they have been for Ocean  
11 View Drive. She stated that the \$50,000 would be applied to the boardwalk near the  
12 Underground Pub.

13  
14 Groth noted beginning balance was from visitor amenities and urban renewal so there  
15 would be restrictions on expenditures.

16  
17 Purcell moved to approve the Parks & Trails capital reserves fund as presented: Aye -  
18 9; No – 1 (Webb).

19  
20 Webb noted the boardwalk project would be enormously expensive. Keller had concern  
21 about the insurance cost of a boardwalk.

22  
23 Little Log Church Capital Reserves

24 Beaucaire noted this allocation was made in previous years. She stated the City would  
25 be applying for a Ford Family Foundation grant and that would require City matching  
26 funds.

27  
28 Beaucaire clarified that the labor was 15% of \$150,000 capital project.

- 29  
30
- Vaaler recalled a long discussion last year. She remained opposed to moving this issue forward. She did not feel that the community was on board with this project and she wanted to find out what the community truly wanted. She did not think this was a year to be spending on this project.
  - Tooke agreed with Vaaler.
  - Glenn stated the project had been before the community for several years and he had heard nothing negative from the community. He noted the Log Church Board had been fundraising. He noted they were not spending this allocation unless they have to, and he wanted the money to leverage for grants.
  - O’Shaughnessey acknowledged the emotional element but did not think this was the time to be spending this money
  - Bloch indicated he saw the Little Log Church as a museum and wanted to support that, but with the current virus situation, this would not be the best year to do this project.
  - Groth had concern that if they do not proceed, the building might deteriorate so it would not be usable.
- 31  
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45

- 1 • Keller noted they have been fundraising for two years and only have \$10,000.  
2 She was not hearing community support for this project. She had concern that  
3 moving forward with a \$300,000 project would anger citizens. She noted that  
4 nobody will be using the building for potentially several years.
- 5 • Beaucaire explained the history of why the project has been on the books for this  
6 long.
- 7 • Purcell reviewed some history and indicated he believed it was a community  
8 decision as to whether they want to rebuild. He suggested they create a timeline  
9 for fundraising so the community can show their support.
- 10 • Purcell noted there were people using the church prior to COVID.
- 11 • Webb stated his daughter was married in the Little Log Church so he had a bias.  
12 He believed the bottom-line problem was inertia. He believed the cost was  
13 excessive. He noted this money was already set aside in the reserves. He had  
14 an issue with the allocated labor. He would do it personally for half that amount.
- 15 • Moore noted the building foundation has no crawl space and there was wood  
16 sitting on the ground. He favored leaving this item as a placeholder and getting  
17 additional community input.

18  
19 Beaucaire stated they were expecting the Ford Family Foundation to give over  
20 \$100,000.

21  
22 Glenn moved to approve the Little Log Church and Museum capital reserves budget  
23 and to have Parks and Commons work with the Board to establish a timeline for  
24 fundraising: Aye – 9; No – 1 (Vaaler).

25  
26 **Budget Approval**

27 Glenn moved to adopt the 2020-2021 City of Yachats budget as revised: Aye – 7; No –  
28 3 (Vaaler, Keller, and Webb).

29  
30  
31 Moore adjourned the budget hearing at 12:55 pm.

32  
33  
34  
35  
36 \_\_\_\_\_  
37 W. John Moore, Chair

38  
39 ATTEST:

40  
41  
42 \_\_\_\_\_  
43 Shannon Beaucaire

\_\_\_\_\_ Date