

1. 9:30 A.M. Agenda

Documents:

[2021-05-27 Budget Committee Meeting.pdf](#)

2. Meeting Materials

Documents:

[FY22 City Budget Document_Council REVISED 5-26-2021.Pdf](#)

[FY22 City Budget Document_Council REVISED 5-26-2021.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 27, 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, 2021 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.

CITY BUDGET – 9:30 AM

- I. Call to Order
- II. Public Comment
- III. City Budget for FY21-22 Fiscal Year
 - i. Continuation of discussion from May 20th Meeting
Public Works Operating and Capital Budgets
 - ii. General Operating & Capital Funds
- IV. Adjournment

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

How to Provide Public Comment

1. Email cityhall@yachatsmail.org, or provide written comments in the drop box at the Drive-Up Window of City Hall, up to 2 hours before the meeting.
 - a. Comments will be read during the public comment portion of the meeting

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.

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/85783916182>

Meeting ID: 857 8391 6182

One tap mobile

+16699006833,,85783916182# US (San Jose) 12532158782,,85783916182# US
(Tacoma)

Dial by your location

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- +1 253 215 8782 US (Tacoma)
- +1 346 248 7799 US (Houston)
- +1 929 205 6099 US (New York)
- +1 301 715 8592 US (Washington DC)
- +1 312 626 6799 US (Chicago)

Meeting ID: 857 8391 6182

Find your local number: <https://us02web.zoom.us/j/85783916182>

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, 2020

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

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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	YTD 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 Ameneties	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
Total Operating Funds		1,504,090	2,003,868	2,643,612	2,527,391	2,773,605	(234,248)	(500,000)	0	(550,000)	1,489,357
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					-
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
Total Retriected Funds		1,692,973	2,104,244	2,189,457	1,918,578	1,924,414	0	0	(244,006)	0	1,680,408
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		1,051,173
Wastewater Reserves	670-1805	443,800	518,930	406,455	431,426	406,455		450,000	150,000		1,006,455
Total Capital Reserves		1,795,694	2,005,502	1,859,205	1,940,346	2,016,043	234,248	500,000	-	550,000	3,300,291
Total Fund Balances		4,992,757	6,113,614	6,692,274	6,386,315	6,714,062	0	0	(244,006)	0	6,470,056

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 up for election 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 financial services will end June 4th, 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 a CIP Advisory Committee to generate the project list and cost estimates. The Advisory 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				Projects for 2022		
Fund	Category	2021 Budget	2021 YTD 3/31	Full Year Estimate	Carryover?			
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&I 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, after input from the Council regarding carried over balances from previous Council decisions, has a sizeable balance in excess of \$1 Million. 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		
1,450,715.99	1,784,567.98	1,462,176.00	1,604,188.70	1,826,085.05	REVENUE	1,661,768.01	0.00	0.00
\$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			
109,976.47	94,084.89	132,250.00	91,341.84	137,012.76	PERSONNEL	158,500.00	0.00	0.00
\$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		

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	Proposed Budget by Officer	Approved Budget by Budget Cttee	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		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Local Improvement District 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		
\$0.00	\$11,036.64	\$0.00	\$25,933.71	\$25,933.71	Grants - Care Act 2021/County 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		
\$38,206.25	\$0.00	\$0.00	\$0.00	\$0.00	Transfer in Visitor Amenities due to 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		
1,450,715.99	1,784,567.98	1,462,176.00	1,604,188.70	1,826,085.05	REVENUE	1,661,768.01	0.00	0.00
\$41,083.99	\$35,147.35	\$37,394.95	\$25,827.78	\$38,741.67	City Manager	42,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	City Accountant	37,500.00		
\$23,806.94	\$20,366.84	\$22,941.31	\$15,116.00	\$22,674.00	Deputy Recorder	33,000.00		
\$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	22,500.00		
\$0.00	\$0.00	\$20,021.76	\$13,828.54	\$20,742.81	Community Services Coordinator	0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Temporary Accounting/Office Help	65,000.00		
\$8,761.00	\$7,495.04	\$5,961.60	\$4,117.53	\$6,176.30	Water Lead	20,300.00		
\$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	2,000.00		
\$1,203.61	\$1,029.69	\$886.52	\$612.30	\$918.45	Field Utility 1	2,000.00		
\$0.00	\$0.00	\$517.61	\$357.50	\$536.25	Field Utility	1,000.00		
\$8,544.86	\$7,310.13	\$10,404.67	\$7,186.25	\$10,779.38	Fringe Benefits	25,000.00		
\$14,843.22	\$12,698.38	\$23,372.91	\$16,143.10	\$24,214.65	Insurance Benefits	45,200.00		
\$9,846.06	\$8,423.31	\$8,912.01	\$6,155.31	\$9,232.97	Regular PERS System	34,000.00		
\$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	\$0.00	\$0.00	\$0.00	Allocated Labor	\$0.00		
109,976.47	94,084.89	132,250.00	91,341.84	137,012.76	PERSONNEL	330,500.00	0.00	0.00

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		
					Contract Expense (all Professional, IGA & Personal Svcs)	\$125,000.00		
\$101,503.88	\$197,254.33	\$190,000.00	\$130,724.06	\$151,555.92	Auditor	\$7,000.00		
\$4,000.00	\$4,424.13	\$4,500.00	\$6,408.40	\$6,408.40	Legal Expense	\$15,000.00		
\$0.00	\$26,398.34	\$15,000.00	\$14,220.00	\$21,330.00	Bank Charges/Credit Card Fees	\$2,000.00		
\$0.00	\$2,049.74	\$2,200.00	\$1,549.35	\$2,324.03	Travel	\$1,500.00		
\$7,573.03	\$4,547.88	\$1,500.00	\$80.24	\$120.36	Software	\$10,000.00		
\$0.00	\$14,146.74	\$10,000.00	\$13,900.76	\$13,900.76	Equipment Lease and Rental	\$4,000.00		
\$2,036.78	\$2,046.73	\$2,000.00	\$2,454.50	\$3,681.75	Yard Debris Dumpster	\$6,000.00		
\$5,255.80	\$5,836.48	\$6,000.00	\$4,618.27	\$6,927.41	Building and Land Maintenance	\$10,000.00		
\$6,122.89	\$7,146.48	\$18,000.00	\$10,420.95	\$15,631.43	Custodial Support/Supplies	\$4,000.00		
\$1,859.54	\$507.60	\$9,000.00	\$3,366.41	\$5,049.62	Street Lighting	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Parks/Grounds Maintenance	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Advertising\Legal Notice	\$2,000.00		
\$1,125.88	\$2,111.55	\$8,000.00	\$750.91	\$1,126.37	Comm Support/Beautification	\$50,000.00		
\$38,250.00	\$151,544.59	\$50,000.00	\$35,039.18	\$52,558.77	Equipment & Furniture	\$1,000.00		
\$0.00	\$457.65	\$1,000.00	\$767.77	\$1,151.66	Rent	\$5,000.00		
\$17,800.00	\$17,800.00	\$17,800.00	\$13,350.00	\$17,800.00	Equipment Repair Maint	\$0.00		
\$917.49	\$0.00	\$0.00	\$0.00	\$0.00	Material and Services	\$5,000.00		
\$2,275.19	\$1,431.47	\$1,500.00	\$3,587.77	\$5,381.66	Operating Contingency	\$32,000.00		
\$5,419.69	\$0.00	\$16,000.00	\$0.00	\$0.00	MATERIALS AND SERVICES	338,500.00	0.00	0.00
\$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		
					Transfer to Wastewater Interfund			
\$0.00	\$0.00	\$0.00	\$0.00	\$450,000.00	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		
282,430.00	286,344.00	252,402.00	204,265.00	988,523.25	TRANSFERS	817,750.00	0.00	0.00
621,647.99	863,294.50	812,802.00	571,467.36	1,482,417.04	TOTAL EXPENSES	1,314,750.00		
829,068.00	921,273.48	649,374.00	1,032,721.34	343,668.01		347,018.01		
RESERVED FOR FUTURE YEARS								
1,450,715.99	1,784,567.98	1,462,176.00	1,604,188.70	1,826,085.05	TOTAL REQUIREMENTS	1,661,768.01	0.00	0.00

Supplemental Budget Resolution?

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	Proposed Budget by Officer	Approved Budget by Budget Cttee	Adopted Budget by City Council
\$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, Travel, & Expense	\$5,000.00		
\$1,455.24	\$3,731.43	\$9,000.00	\$410.00	\$615.00	Grant Expense	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Insurance	\$10,000.00		
\$6,792.43	\$6,620.03	\$17,550.00	\$6,592.32	\$9,888.48	Office Materials & Supplies	\$10,000.00		
\$10,771.99	\$9,582.99	\$11,500.00	\$7,541.10	\$11,311.65	Computer Equipment and Maintenance	\$6,000.00		
\$0.00	\$2,607.43	\$6,300.00	\$3,774.07	\$5,661.11	Telephones/Cell Phones/DSL	\$5,000.00		
\$2,891.86	\$4,523.73	\$4,500.00	\$4,349.32	\$6,523.98	Utilities	\$4,000.00		
\$4,135.82	\$4,965.40	\$3,600.00	\$4,465.82	\$6,698.73	Postage	\$1,000.00		
\$123.53	\$1,526.05	\$200.00	\$553.85	\$830.78	Education and Training	\$5,000.00		
\$1,876.83	\$3,957.02	\$8,000.00	\$1,203.00	\$1,804.50	Contract Expense (all Professional, IGA & Personal Svcs)	\$50,000.00		
\$101,503.88	\$197,254.33	\$190,000.00	\$130,724.06	\$151,555.92	Auditor	\$7,000.00		
\$4,000.00	\$4,424.13	\$4,500.00	\$6,408.40	\$6,408.40	Legal Expense	\$15,000.00		
\$0.00	\$26,398.34	\$15,000.00	\$14,220.00	\$21,330.00	Bank Charges/Credit Card Fees	\$2,000.00		
\$0.00	\$2,049.74	\$2,200.00	\$1,549.35	\$2,324.03	Travel	\$1,500.00		
\$7,573.03	\$4,547.88	\$1,500.00	\$80.24	\$120.36	Software	\$10,000.00		
\$0.00	\$14,146.74	\$10,000.00	\$13,900.76	\$13,900.76	Equipment Lease and Rental	\$4,000.00		
\$2,036.78	\$2,046.73	\$2,000.00	\$2,454.50	\$3,681.75	Yard Debris Dumpster	\$6,000.00		
\$5,255.80	\$5,836.48	\$6,000.00	\$4,618.27	\$6,927.41	Building and Land Maintenance	\$10,000.00		
\$6,122.89	\$7,146.48	\$18,000.00	\$10,420.95	\$15,631.43	Custodial Support/Supplies	\$4,000.00		
\$1,859.54	\$507.60	\$9,000.00	\$3,366.41	\$5,049.62	Street Lighting	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Parks/Grounds Maintenance	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Advertising\Legal Notice	\$2,000.00		
\$1,125.88	\$2,111.55	\$8,000.00	\$750.91	\$1,126.37	Comm Support/Beautification	\$50,000.00		
\$38,250.00	\$151,544.59	\$50,000.00	\$35,039.18	\$52,558.77	Equipment & Furniture	\$1,000.00		
\$0.00	\$457.65	\$1,000.00	\$767.77	\$1,151.66	Rent	\$5,000.00		
\$17,800.00	\$17,800.00	\$17,800.00	\$13,350.00	\$17,800.00	Equipment Repair Maint	\$0.00		
\$917.49	\$0.00	\$0.00	\$0.00	\$0.00	Material and Services	\$5,000.00		
\$2,275.19	\$1,431.47	\$1,500.00	\$3,587.77	\$5,381.66	Operating Contingency	\$46,000.00		
\$5,419.69	\$0.00	\$16,000.00	\$0.00	\$0.00	MATERIALS AND SERVICES	277,500.00	0.00	0.00
229,241.52	482,865.61	428,150.00	275,860.52	356,881.03	Transfer out Streets OP	\$61,000.00		
\$35,000.00	\$2,000.00	\$1,300.00	\$975.00	\$1,300.00	Transfer out Library OP	\$24,500.00		
\$63,080.00	\$88,134.00	\$34,547.00	\$25,910.25	\$34,547.00	Transfer out LLCM OP	\$8,750.00		
\$3,225.00	\$5,279.00	\$3,377.00	\$2,532.75	\$5,250.00	Transfer out Commons OP	\$114,000.00		
\$93,000.00	\$120,380.00	\$57,608.00	\$43,206.00	\$57,608.00	Transfer out City Hall Res Proj	\$100,000.00		
\$40,000.00	\$20,000.00	\$95,000.00	\$71,250.00	\$95,000.00	Transfer to Parks & Trails OP	\$10,000.00		
\$9,125.00	\$5,888.00	\$717.00	\$537.75	\$717.00	Transfer to Visitor Amenities	\$0.00		
\$0.00	\$0.00	\$59,853.00	\$59,853.25	\$59,853.25	Transfer to Wastewater Interfund Loan	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$450,000.00	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		
282,430.00	286,344.00	252,402.00	204,265.00	988,523.25	TRANSFERS	918,250.00	0.00	0.00
621,647.99	863,294.50	812,802.00	571,467.36	1,482,417.04	TOTAL EXPENSES	1,526,250.00		
829,068.00	921,273.48	649,374.00	1,032,721.34	343,668.01	RESERVED FOR FUTURE YEARS	135,518.01		
1,450,715.99	1,784,567.98	1,462,176.00	1,604,188.70	1,826,085.05	TOTAL REQUIREMENTS	1,661,768.01	0.00	0.00

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 by Officer	2021-2022 Approved by Budget Cttee	2021-2022 Adopted 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		
111,463.38	120,628.15	268,966.00	268,115.21	REVENUE	216,209.66	0.00	0.00
\$0.00	\$0.00	\$15,000.00	\$3,776.14	Capitalized Labor	\$2,000.00		
0.00	0.00	15,000.00	3,776.14	PERSONNEL	2,000.00	0.00	0.00
\$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		
42,397.43	56,931.00	211,300.00	177,849.41	CAPITAL OUTLAY	20,000.00	0.00	0.00
42,397.43	56,931.00	226,300.00	181,625.55	TOTAL EXPENSES	22,000.00	0.00	0.00
69,065.95	63,697.15	42,666.00	86,489.66	RESERVE FOR FUTURE YEARS	194,209.66	0.00	0.00
111,463.38	120,628.15	268,966.00	268,115.21	TOTAL REQUIREMENT	216,209.66	0.00	0.00

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

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		
111,463.38	120,628.15	268,966.00	268,115.21	REVENUE	216,209.66	0.00	0.00
\$0.00	\$0.00	\$15,000.00	\$3,776.14	Capitalized Labor	\$2,000.00		
0.00	0.00	15,000.00	3,776.14	PERSONNEL	2,000.00	0.00	0.00
\$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		
42,397.43	56,931.00	211,300.00	177,849.41	CAPITAL OUTLAY	20,000.00	0.00	0.00
42,397.43	56,931.00	226,300.00	181,625.55	TOTAL EXPENSES	22,000.00	0.00	0.00
69,065.95	63,697.15	42,666.00	86,489.66	RESERVE FOR FUTURE YEARS	194,209.66	0.00	0.00
111,463.38	120,628.15	268,966.00	268,115.21	TOTAL REQUIREMENT	216,209.66	0.00	0.00

\$20,000.00	Emergency Containers	\$20,000.00
	3,780.71	City Hall Equipment-walls
<u>\$25,000.00</u>	<u>27,849.41</u>	City Hall Equipment
\$45,000.00	\$31,630.12	Equipment Subtotal
\$166,300.00	146,219.29	City Hall Remodel

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

Visitor Amenities

The Visitor Amenities Fund receives 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 Ctee	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		
534,534.00	508,464.11	476,006.00	595,922.97	715,054.54	REVENUE	1,016,543.30	0.00	0.00
\$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		
6,515.61	3,517.95	30,000.00	3,973.33	5,960.00	PERSONNEL	5,300.00	0.00	0.00
\$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 Maintenance/Supplies/Services	\$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		
93,278.14	94,965.41	138,850.00	72,424.50	100,511.75	MATERIALS AND SERVICES	139,500.00	0.00	0.00
\$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	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Interfund Transfer - LLCM Capital Reserve	\$0.00		
38,206.25	\$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		
336,076.25	160,433.00	43,505.00	32,628.75	40,780.50	TRANSFERS	87,850.00	0.00	0.00
435,870.00	258,916.36	212,355.00	109,026.58	147,252.25	TOTAL EXPENSES	232,650.00		
98,664.00	249,547.75	263,651.00	486,896.39	567,802.30		783,893.30		
RESERVED FOR FUTURE YEARS								
534,534.00	508,464.11	476,006.00	595,922.97	715,054.54	TOTAL REQUIREMENTS	1,016,543.30	0.00	0.00

Supplemental Budget Resolution?

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		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Transfer in Street Capital-Resolution at June CC	\$325,000.00		
534,534.00	508,464.11	476,006.00	595,922.97	715,054.54	REVENUE	1,341,543.30	0.00	0.00
\$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	\$0.00		
\$1,369.30	\$739.32	\$0.00	\$731.39	\$1,097.09	Wastewater Lead	\$0.00		
\$1,205.63	\$650.95	\$0.00	\$835.40	\$1,253.10	Field Utility 2	\$0.00		
\$1,187.88	\$641.37	\$0.00	\$454.83	\$682.25	Field Utility 1	\$0.00		
\$0.00	\$0.00	\$0.00	\$328.05	\$492.08	Field Utility	\$0.00		
\$475.60	\$256.79	\$0.00	\$263.33	\$395.00	Fringe Benefits	\$0.00		
\$1,659.19	\$895.84	\$0.00	\$956.40	\$1,434.60	Insurance Benefits	\$0.00		
\$618.01	\$333.68	\$0.00	\$364.79	\$547.19	Regular PERS System	\$0.00		
\$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		
6,515.61	3,517.95	30,000.00	3,973.33	5,960.00	PERSONNEL	0.00	0.00	0.00
\$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 Maintenance/Supplies/Services	\$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		
93,278.14	94,965.41	138,850.00	72,424.50	100,511.75	MATERIALS AND SERVICES	139,500.00	0.00	0.00
\$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	\$38,000.00		
\$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	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Interfund Transfer - LLCM Capital Reserve	\$0.00		
38,206.25	\$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		
336,076.25	160,433.00	43,505.00	32,628.75	40,780.50	TRANSFERS	102,850.00	0.00	0.00
435,870.00	258,916.36	212,355.00	109,026.58	147,252.25	TOTAL EXPENSES	242,350.00		
98,664.00	249,547.75	263,651.00	486,896.39	567,802.30	RESERVED FOR FUTURE YEARS	1,099,193.30		
534,534.00	508,464.11	476,006.00	595,922.97	715,054.54	TOTAL REQUIREMENTS	1,341,543.30	0.00	0.00

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		
166,836.60	224,454.27	180,614.00	156,068.64	179,721.39	REVENUE	260,698.79		
\$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			
34,630.67	29,787.82	34,574.00	40,338.83	60,508.25	PERSONNEL	53,000.00	0.00	0.00
\$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		
81,414.25	89,756.31	134,531.00	19,687.72	25,014.36	MATERIALS AND SERVICES	104,700.00	0.00	0.00
\$35,500.00	\$27,000.00	\$0.00	\$0.00	\$0.00	Transfer out Cap Res	\$10,000.00		
35,500.00	27,000.00	0.00	0.00	0.00	TRANSFERS	10,000.00	0.00	0.00
151,544.92	146,544.13	169,105.00	60,026.55	85,522.60	TOTAL EXPENSES	167,700.00	0.00	0.00
15,291.68	77,910.14	11,509.00	96,042.09	94,198.79	RESERVED FOR FUTURE YEARS	92,998.79	0.00	0.00
166,836.60	224,454.27	180,614.00	156,068.64	179,721.39	TOTAL REQUIREMENTS	260,698.79	0.00	0.00

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		
166,836.60	224,454.27	180,614.00	156,068.64	179,721.39	REVENUE	260,698.79		
\$0.00	\$13,054.72	\$15,151.00	\$9,593.14	\$14,389.71	City Manager	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	City Accountant			
\$0.00	\$1,504.42	\$8,780.00	\$5,614.54	\$8,421.81	Deputy Recorder	\$0.00		
\$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	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Temporary Accounting/Office Help	\$0.00		
\$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	\$0.00		
\$0.00	\$325.47	\$378.00	\$766.03	\$1,149.05	Field Utility 2	\$0.00		
\$0.00	\$257.43	\$299.00	\$284.03	\$426.05	Field Utility 1	\$0.00		
\$0.00	\$0.00	\$0.00	\$93.70	\$140.55	Field Utility	\$0.00		
\$0.00	\$2,386.51	\$2,770.00	\$3,094.94	\$4,642.41	Fringe Benefits	\$0.00		
\$0.00	\$3,737.10	\$4,338.00	\$8,304.91	\$12,457.37	Insurance Benefits	\$0.00		
\$0.00	\$2,276.95	\$2,643.00	\$2,140.64	\$3,210.96	Regular PERS System	\$0.00		
\$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			
34,630.67	29,787.82	34,574.00	40,338.83	60,508.25	PERSONNEL	0.00	0.00	0.00
\$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		
81,414.25	89,756.31	134,531.00	19,687.72	25,014.36	MATERIALS AND SERVICES	104,700.00	0.00	0.00
\$35,500.00	\$27,000.00	\$0.00	\$0.00	\$0.00	Transfer out Cap Res	\$10,000.00		
35,500.00	27,000.00	0.00	0.00	0.00	TRANSFERS	10,000.00	0.00	0.00
151,544.92	146,544.13	169,105.00	60,026.55	85,522.60	TOTAL EXPENSES	114,700.00	0.00	0.00
15,291.68	77,910.14	11,509.00	96,042.09	94,198.79	RESERVED FOR FUTURE YEARS	145,998.79	0.00	0.00
166,836.60	224,454.27	180,614.00	156,068.64	179,721.39	TOTAL REQUIREMENTS	260,698.79	0.00	0.00

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	\$145,449.02		
\$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		
233,616.81	145,449.02	95,449.00	145,449.02	REVENUE	145,449.02	0.00	0.00
\$0.00	\$0.00	\$0.00	\$0.00	Capitalized Labor	\$6,000.00		
0.00	0.00	0.00	0.00	PERSONNEL	6,000.00	0.00	0.00
\$115,167.79	\$0.00	\$0.00	\$0.00	Capital Outlay - Improvement	\$60,000.00		
115,167.79	0.00	0.00	0.00	CAPITAL OUTLAY	60,000.00	0.00	0.00
115,167.79	0.00	0.00	0.00	TOTAL EXPENSES	66,000.00	0.00	0.00
118,449.02	145,449.02	95,449.00	145,449.02	RESERVE FOR FUTURE YEARS	79,449.02	0.00	0.00
233,616.81	145,449.02	95,449.00	145,449.02	TOTAL REQUIREMENT	145,449.02	0.00	0.00

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

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	\$145,449.02		
\$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		
233,616.81	145,449.02	95,449.00	145,449.02	REVENUE	145,449.02	0.00	0.00
\$0.00	\$0.00	\$0.00	\$0.00	Capitalized Labor	\$6,000.00		
0.00	0.00	0.00	0.00	PERSONNEL	6,000.00	0.00	0.00
\$115,167.79	\$0.00	\$0.00	\$0.00	Capital Outlay - Improvement	\$60,000.00		
115,167.79	0.00	0.00	0.00	CAPITAL OUTLAY	60,000.00	0.00	0.00
115,167.79	0.00	0.00	0.00	TOTAL EXPENSES	66,000.00	0.00	0.00
118,449.02	145,449.02	95,449.00	145,449.02	RESERVE FOR FUTURE YEARS	79,449.02	0.00	0.00
233,616.81	145,449.02	95,449.00	145,449.02	TOTAL REQUIREMENT	145,449.02	0.00	0.00

need budget resolution 20,000.00

Projects:
 Engineering \$0.00
 Outside painting 20,000.00
 Outside Gutters - Carryover 30,000.00
 Upgrade
 Landscape \$20,000.00
 North Entrance \$10,000.00 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

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 Budget by Officer	2021-2022 Approved Budget by Budget Cttee	2021-2022 Adopted Budget 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		
260,908.00	306,638.40	306,638.00	306,638.40	REVENUE	306,638.40	0.00	0.00
				Capitalized Labor-Project management	\$10,000.00		
\$0.00	\$0.00	\$7,500.00	\$906.80				
0.00	0.00	7,500.00	906.80	PERSONNEL	10,000.00	0.00	0.00
\$18,454.60	\$0.00	\$50,000.00	\$14,856.90	Capital Outlay - Buildings	\$0.00		
18,454.60	0.00	50,000.00	14,856.90	CAPITAL OUTLAY	0.00	0.00	0.00
18,454.60	0.00	57,500.00	15,763.70	TOTAL EXPENSES	10,000.00		
242,453.40	306,638.40	249,138.00	290,874.70	RESERVE FOR FUTURE YEARS	296,638.40		
260,908.00	306,638.40	306,638.00	306,638.40	TOTAL REQUIREMENT	306,638.40	0.00	0.00

Library Building Expansion:

Library Needs Assessment-Penny
Hummel

\$50,000.00 \$14,856.90

Library Expansion & Remodel:

Library Expansion-Architectural
Library Expansion-Remodel
Library Expansion-Construction

\$0.00 \$40,000.00
\$0.00 \$100,000.00
\$0.00 \$550,000.00
\$0.00 \$690,000.00

Supplemental Budget

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

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		
260,908.00	306,638.40	306,638.00	306,638.40	REVENUE	306,638.40	0.00	0.00
\$0.00	\$0.00	\$7,500.00	\$906.80	Capitalized Labor-Project management	\$0.00		
0.00	0.00	7,500.00	906.80	PERSONNEL	0.00	0.00	0.00
\$18,454.60	\$0.00	\$50,000.00	\$14,856.90	Capital Outlay - Buildings	\$0.00		
18,454.60	0.00	50,000.00	14,856.90	CAPITAL OUTLAY	0.00	0.00	0.00
18,454.60	0.00	57,500.00	15,763.70	TOTAL EXPENSES	0.00		
242,453.40	306,638.40	249,138.00	290,874.70	RESERVE FOR FUTURE YEARS	306,638.40		
260,908.00	306,638.40	306,638.00	306,638.40	TOTAL REQUIREMENT	306,638.40	0.00	0.00

\$50,000.00	\$14,856.90	Library Building Expansion: Library Needs Assessment-Penny Hummel		
		Library Expansion & Remodel:		
		Library Expansion-Architectural	\$0.00	\$40,000.00
		Library Expansion-Remodel	\$0.00	\$100,000.00
		Library Expansion-Construction	\$0.00	\$550,000.00
			\$0.00	\$690,000.00

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

Little Log Church & Museum

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		
			\$0.00	\$0.00		\$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		
16,535.00	24,730.12	24,212.00	17,693.23	28,562.23	REVENUE	35,016.75	0.00	0.00
\$1,038.03	\$1,004.19	\$292.45	\$737.93	\$1,106.90	City Manager	\$0.00		
					City Accountant	\$0.00		
\$601.48	\$115.70	\$171.16	\$431.89	\$647.84	Deputy Recorder	\$0.00		
\$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	\$0.00		
					Temporary Accounting/Office Help	\$0.00		
\$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	\$0.00		
\$336.47	\$325.50	\$117.46	\$296.38	\$444.57	Field Utility 2	\$0.00		
\$399.91	\$386.87	\$43.31	\$109.29	\$163.94	Field Utility 1	\$0.00		
\$0.00	\$0.00	\$13.85	\$34.94	\$52.41	Field Utility	\$0.00		
\$285.65	\$276.34	\$311.68	\$786.46	\$1,179.69	Fringe Benefits	\$0.00		
\$668.70	\$646.90	\$1,211.95	\$3,058.10	\$4,587.15	Insurance Benefits	\$0.00		
\$309.21	\$299.13	\$125.55	\$316.79	\$475.19	Regular PERS System	\$0.00		
\$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		
3,830.39	3,705.52	4,427.00	11,170.56	16,755.84	PERSONNEL	0.00	0.00	0.00
\$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

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		
			\$0.00	\$0.00		\$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		
16,535.00	24,730.12	24,212.00	17,693.23	28,562.23	REVENUE	35,016.75	0.00	0.00
\$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		
3,830.39	3,705.52	4,427.00	11,170.56	16,755.84	PERSONNEL	16,340.00	0.00	0.00
\$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		
7,561.27	9,702.81	19,698.00	7,859.76	11,789.64	MATERIALS AND SERVICES	15,900.00	15,900.00	10,289.76
\$4,600.00	\$4,600.00	\$0.00	\$0.00	\$0.00	Transfer out Cap Res	\$0.00		
4,600.00	4,600.00	0.00	0.00	0.00	TRANSFERS	0.00		
15,991.66	18,008.33	24,125.00	19,030.32	28,545.48	TOTAL EXPENSES	32,240.00	15,900.00	10,289.76
543.34	6,721.79	87.00	-1,337.09	16.75	RESERVED FOR FUTURE YEARS	2,776.75	-15,900.00	-10,289.76
16,535.00	24,730.12	24,212.00	17,693.23	28,562.23	TOTAL REQUIREMENTS	35,016.75	0.00	0.00

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

Little Log Church & Museum Operating, continued

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	\$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		
7,561.27	9,702.81	19,698.00	7,859.76	11,789.64	MATERIALS AND SERVICES	15,900.00	15,900.00	10,289.76
\$4,600.00	\$4,600.00	\$0.00	\$0.00	\$0.00	Transfer out Cap Res	\$0.00		
4,600.00	4,600.00	0.00	0.00	0.00	TRANSFERS	0.00		
15,991.66	18,008.33	24,125.00	19,030.32	28,545.48	TOTAL EXPENSES	15,900.00	15,900.00	10,289.76
543.34	6,721.79	87.00	-1,337.09	16.75	RESERVED FOR FUTURE YEARS	19,116.75	-15,900.00	-10,289.76
16,535.00	24,730.12	24,212.00	17,693.23	28,562.23	TOTAL REQUIREMENTS	35,016.75	0.00	0.00

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		
217,925.00	217,677.50	208,078.00	208,077.50	REVENUE	207,621.50	0.00	0.00
\$0.00	\$0.00	\$22,500.00	\$456.00	Capitalized Labor	\$0.00		
0.00	0.00	22,500.00	456.00	PERSONNEL	0.00	0.00	0.00
\$4,847.50	\$9,600.00	\$150,000.00	\$0.00	Capital Outlay - Buildings	\$0.00		
4,847.50	9,600.00	150,000.00	0.00	CAPITAL OUTLAY	0.00	0.00	0.00
4,847.50	9,600.00	172,500.00	456.00	TOTAL EXPENSES	0.00		
213,077.50	208,077.50	35,578.00	207,621.50	RESERVE FOR FUTURE YEARS	207,621.50		
217,925.00	217,677.50	208,078.00	208,077.50	TOTAL REQUIREMENT	207,621.50	0.00	0.00

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		
36,500.00	37,652.00	25,386.00	19,184.18	19,901.18	REVENUE	40,147.00	0.00	0.00
\$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		
4,805.62	7,818.31	3,450.00	6,483.11	9,724.67	PERSONNEL	9,850.00	0.00	0.00
\$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		
\$0.00	\$1,471.62	\$1,500.00	\$833.43	\$900.00	Tree Removal/Trimming	\$3,300.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Material and Services	\$2,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Operating Contingency	\$0.00		
17,641.40	12,954.69	21,527.00	8,082.80	10,029.52	MATERIALS AND SERVICES	29,300.00	0.00	0.00
22,447.02	20,773.00	24,977.00	14,565.91	19,754.18	TOTAL EXPENSES	39,150.00		
14,052.98	16,879.00	409.00	4,618.27	147.00	RESERVED FOR FUTURE YEARS	997.00		
36,500.00	37,652.00	25,386.00	19,184.18	19,901.18	TOTAL REQUIREMENTS	40,147.00	0.00	0.00

Mowing 1,395.33 2,972.69

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		
36,500.00	37,652.00	25,386.00	19,184.18	19,901.18	REVENUE	40,147.00	0.00	0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	City Manager	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	City Accountant	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Temporary Accounting/Office Help	\$0.00		
\$0.00	\$0.00	\$480.00	\$714.39	\$1,071.59	Water Lead	\$0.00		
\$227.22	\$369.65	\$250.00	\$340.04	\$510.06	Wastewater Lead	\$0.00		
\$1,600.48	\$2,603.84	\$900.00	\$1,948.26	\$2,922.39	Field Utility 2	\$0.00		
\$972.24	\$1,581.75	\$500.00	\$630.27	\$945.41	Field Utility 1	\$0.00		
\$0.00	\$0.00	\$80.00	\$186.83	\$280.25	Field Utility	\$0.00		
\$310.38	\$504.96	\$190.00	\$420.61	\$630.92	Fringe Benefits	\$0.00		
\$1,206.40	\$1,962.71	\$700.00	\$1,547.81	\$2,321.72	Insurance Benefits	\$0.00		
\$488.90	\$795.40	\$350.00	\$694.90	\$1,042.35	Regular PERS System	\$0.00		
\$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		
4,805.62	7,818.31	3,450.00	6,483.11	9,724.67	PERSONNEL	0.00	0.00	0.00
\$0.00	\$0.00	\$600.00	\$0.00	\$0.00	Dues & Memberships	\$0.00		
\$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		

Parks & Trails Operating, continued

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	\$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		
17,641.40	12,954.69	21,527.00	8,082.80	10,029.52	MATERIALS AND SERVICES	28,700.00	0.00	0.00
22,447.02	20,773.00	24,977.00	14,565.91	19,754.18	TOTAL EXPENSES	28,700.00		
14,052.98	16,879.00	409.00	4,618.27	147.00	RESERVED FOR FUTURE YEARS	11,447.00		
36,500.00	37,652.00	25,386.00	19,184.18	19,901.18	TOTAL REQUIREMENTS	40,147.00	0.00	0.00
					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 Budget by Officer	2021-2022 Approved Budget by Budget Cttee	2021-2022 Adopted Budget 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		
103,485.55	153,485.55	153,486.00	153,485.55	REVENUE	272,485.55	0.00	0.00
\$0.00	\$0.00	\$7,500.00	\$0.00	Capitalized Labor	\$0.00		
0.00	0.00	7,500.00	0.00	PERSONNEL	0.00	0.00	0.00
\$0.00	\$0.00	\$50,000.00	\$50,000.00	Capital Outlay-Infrastructure	\$125,000.00		
0.00	0.00	50,000.00	50,000.00	CAPITAL OUTLAY	125,000.00	0.00	0.00
0.00	0.00	57,500.00	50,000.00	TOTAL EXPENSES	125,000.00	0.00	0.00
103,485.55	153,485.55	95,986.00	103,485.55	RESERVE FOR FUTURE YEARS	147,485.55	0.00	0.00
103,485.55	153,485.55	153,486.00	153,485.55	TOTAL REQUIREMENT	272,485.55	0.00	0.00
100,000.00	150,000.00		150,000.00	Visitor Amenities Total	150,000.00		
			(15,895.00)	Aquivista Fencing	(15,895.00)		
				804 Trail Boardwalk	-		
				Visitor Amenities Funding Balance	134,105.00		
				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	-		

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 804 Trail Mitigation	\$0.00 \$125,000.00		
\$8,000.00	\$0.00	\$0.00	\$0.00	Transfer from Urban Renewal	\$44,000.00		
103,485.55	153,485.55	153,486.00	153,485.55	REVENUE	272,485.55	0.00	0.00
\$0.00	\$0.00	\$7,500.00	\$0.00	Capitalized Labor	\$0.00		
0.00	0.00	7,500.00	0.00	PERSONNEL	0.00	0.00	0.00
\$0.00	\$0.00	\$50,000.00	\$50,000.00	Capital Outlay-Infrastructure	\$125,000.00		
0.00	0.00	50,000.00	50,000.00	CAPITAL OUTLAY	125,000.00	0.00	0.00
0.00	0.00	57,500.00	50,000.00	TOTAL EXPENSES	125,000.00	0.00	0.00
103,485.55	153,485.55	95,986.00	103,485.55	RESERVE FOR FUTURE YEARS	147,485.55	0.00	0.00
103,485.55	153,485.55	153,486.00	153,485.55	TOTAL REQUIREMENT	272,485.55	0.00	0.00
100,000.00	150,000.00		150,000.00	Visitor Amenities Total	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.
- Update Incident Staff descriptions.
- Develop Tsunami Evacuation Plan.
- Update the list of City Staff and City Volunteers who have completed FEMA/NIMS training courses.
- Refresh contents of North and South storage containers.

Street Operations

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

Streets Operating Costs

2017-2018 2nd Preceding Year	2018-2019 1st Preceding Year	2019-2020 Adopted Budget Estimated Actual		Description	Proposed Budget by Officer	2020-2021 Approved Budget by Budget Cttee	Adopted Budget by City Council
165,342.16	170,829.50	116,356.00	150,332.44	TOTAL REVENUE	98,980.48	98,980.48	
37,812.00	28,609.38	40,000.00	46,247.72	TOTAL PERSONNEL	38,000.00	38,000.00	
45,660.00	44,707.12	72,500.00	52,104.24	TOTAL MATERIALS AND SERVICES	62,261.51	62,261.51	
4,000.00	4,000.00	3,000.00	3,000.00	TOTAL TRANSFERS	0.00	0.00	
87,472.00	77,316.50	115,500.00	101,351.96	TOTAL EXPENSES	100,261.51	100,261.51	
77,870.16	93,513.00	856.00	48,980.48	ENDING FUND BALANCE			
				RESERVED FOR FUTURE YEARS	-1,281.03	-1,281.03	
				TOTAL REQUIREMENTS	98,980.48	98,980.48	

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		
170,829.50	149,356.46	100,280.00	82,055.72	95,649.51	REVENUE	111,350.15	0.00	0.00
\$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 Accountant	\$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	\$5,000.00		
\$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	\$4,000.00		
\$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	\$1,400.00		
\$1,641.44	\$2,512.58	\$0.00	\$1,479.92	\$1,720.55	Fringe Benefits	\$2,200.00		
\$5,964.68	\$9,130.25	\$0.00	\$5,039.62	\$5,782.87	Insurance Benefits	\$5,800.00		
\$3,810.41	\$5,832.67	\$0.00	\$2,296.03	\$2,646.64	Regular PERS System	\$2,900.00		
\$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		
28,609.38	43,792.91	38,000.00	22,370.34	25,872.81	PERSONNEL	30,300.00	0.00	0.00
\$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		
44,707.12	59,213.80	62,262.00	42,483.89	69,426.55	MATERIALS AND SERVICES	72,050.00	0.00	0.00
\$4,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	Transfer out Cap Res Equip	\$3,000.00		
4,000.00	3,000.00	0.00	0.00	0.00	TRANSFERS	3,000.00	0.00	0.00
77,316.50	106,006.71	100,262.00	64,854.23	95,299.36	TOTAL EXPENSES	105,350.00	0.00	0.00
93,513.00	43,349.75	18.00	17,201.49	350.15	RESERVED FOR FUTURE YEARS	6,000.15		
170,829.50	149,356.46	100,280.00	82,055.72	95,649.51	TOTAL REQUIREMENTS	111,350.15	0.00	0.00
					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		
469,514.29	575,094.03	438,733.00	479,817.82	REVENUE	649,852.94	0.00	0.00
\$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		
787.68	9,176.30	27,750.00	4,063.17	PERSONNEL	9,300.00	0.00	0.00
\$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		
30,885.69	249,051.06	185,000.00	8,901.71	CAPITAL OUTLAY	93,000.00	0.00	0.00
\$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		
0.00	0.00	0.00	150,000.00	TRANSFERS	200,000.00	0.00	0.00
31,673.37	258,227.36	212,750.00	162,964.88	TOTAL EXPENSES	302,300.00	0.00	0.00
437,840.92	316,866.67	225,983.00	316,852.94	RESERVED FOR FUTURE YEARS	347,552.94	0.00	0.00
469,514.29	575,094.03	438,733.00	479,817.82	TOTAL REQUIREMENTS	649,852.94	0.00	0.00

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

Projects:

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

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		

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
\$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		
469,514.29	575,094.03	438,733.00	479,817.82	REVENUE	649,852.94	0.00	0.00
\$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		
787.68	9,176.30	27,750.00	4,063.17	PERSONNEL	9,300.00	0.00	0.00
\$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		
30,885.69	249,051.06	185,000.00	8,901.71	CAPITAL OUTLAY	93,000.00	0.00	0.00
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 Visitor Amenities	\$325,000.00		
0.00	0.00	0.00	0.00	Transfer to City Hall Operations	\$200,000.00		
0.00	0.00	0.00	150,000.00	TRANSFERS	525,000.00	0.00	0.00
31,673.37	258,227.36	212,750.00	162,964.88	TOTAL EXPENSES	627,300.00	0.00	0.00
437,840.92	316,866.67	225,983.00	316,852.94	RESERVED FOR FUTURE YEARS	22,552.94	0.00	0.00
469,514.29	575,094.03	438,733.00	479,817.82	TOTAL REQUIREMENTS	649,852.94	0.00	0.00

309,687.50	\$330,375.00	\$330,375.00	Restricted Funds Balance	\$0.00
314,000.00	25,000.00	339,000.00	-Visitor Amenities funding	
-4,312.50	-4,312.50	-8,625.00	-Expenditures Gateway Signs only	

\$35,000.00			Projects:		
\$100,000.00		8,901.71	Horizon Hill Stabilization		
\$50,000.00			La De Daa (Driftwood) - Grant		
\$185,000.00			Oceanview Drive		
			FY 2021 Budgeted Total		
			Phase 1. E. 2nd Street Renovation w	\$13,000.00	\$165,000.00
			Oceanview Drive	\$50,000.00	
			Gimlet Gates	\$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, along with ocean and stream health.

Storm Drain Operating Costs

2017-2018 2nd Preceding Year	2018-2019 1st Preceding Year	2019-2020		Description	Proposed Budget by Officer	2020-2021 Approved Budget by Budget Ctee	Adopt ed Budget by City Council
		Adopted Budget	Est imated Actual				
113,118.76	128,460.76	101,393.00	110,146.00	TOTAL REVENUE	90,611.66	90,611.66	
14,546.00	17,655.19	30,000.00	19,510.34	TOTAL PERSONNEL	22,436.89	22,436.89	
7,112.00	659.57	12,000.00	24.00	TOTAL MATERIALS AND SERVICES	12,000.00	12,000.00	
21,658.00	18,314.76	42,000.00	19,534.34	TOTAL EXPENSES	34,436.89	34,436.89	
91,460.76	110,146.00	59,393.00	90,611.66	ENDING FUND BALANCE			
				RESERVED FOR FUTURE YEARS	56,174.77	56,174.77	
				TOTAL REQUIREMENTS	90,611.66	90,611.66	

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		
128,460.76	110,260.33	90,612.00	88,847.93	88,847.93	REVENUE	59,031.77	0.00	0.00
\$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	\$1,000.00		
\$1,503.42	\$1,561.89	\$0.00	\$2,337.43	\$3,011.77	Wastewater Lead	\$5,000.00		
\$5,639.30	\$5,858.63	\$0.00	\$3,883.54	\$5,000.80	Field Utility 2	\$4,000.00		
\$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	\$300.00		
\$1,138.75	\$1,183.04	\$0.00	\$948.51	\$1,188.24	Fringe Benefits	\$1,800.00		
\$4,348.19	\$4,517.30	\$0.00	\$3,276.57	\$4,075.05	Insurance Benefits	\$4,900.00		
\$1,893.00	\$1,966.62	\$0.00	\$1,420.05	\$1,781.34	Regular PERS System	\$2,500.00		
\$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	\$22,437.00	\$0.00	\$0.00	Allocated Labor	\$0.00		
17,655.19	18,341.85	22,437.00	14,254.17	17,816.16	PERSONNEL	21,500.00	0.00	0.00
\$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		
659.57	3,423.65	12,000.00	2,013.96	12,000.00	MATERIALS AND SERVICES	12,000.00	0.00	0.00
18,314.76	21,765.50	34,437.00	16,268.13	29,816.16	TOTAL EXPENSES	33,500.00	0.00	0.00
110,146.00	88,494.83	56,175.00	72,579.80	59,031.77	RESERVED FOR FUTURE YEARS	25,531.77	0.00	0.00
128,460.76	110,260.33	90,612.00	88,847.93	88,847.93	TOTAL REQUIREMENTS	59,031.77	0.00	0.00

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 Budget by Officer	2021-2022 Approved Budget by Budget Cttee	2021-2022 Adopted Budget 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		
0.00	40,000.00	40,000.00	40,000.00	REVENUE	90,000.00	0.00	0.00
\$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		
0.00	0.00	0.00	0.00	PERSONNEL	3,500.00	0.00	0.00
\$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		
0.00	0.00	0.00	0.00	CAPITAL OUTLAY	35,000.00	0.00	0.00
0.00	0.00	0.00	0.00	TOTAL EXPENSES	38,500.00	0.00	0.00
0.00	40,000.00	40,000.00	40,000.00	RESERVED FOR FUTURE YEARS	55,000.00		
0.00	40,000.00	40,000.00	40,000.00	TOTAL REQUIREMENTS	90,000.00	0.00	0.00

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		
0.00	40,000.00	40,000.00	40,000.00	REVENUE	90,000.00	0.00	0.00
\$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		
0.00	0.00	0.00	0.00	PERSONNEL	3,500.00	0.00	0.00
\$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		
0.00	0.00	0.00	0.00	CAPITAL OUTLAY	35,000.00	0.00	0.00
0.00	0.00	0.00	0.00	TOTAL EXPENSES	38,500.00	0.00	0.00
0.00	40,000.00	40,000.00	40,000.00	RESERVED FOR FUTURE YEARS	51,500.00		
0.00	40,000.00	40,000.00	40,000.00	TOTAL REQUIREMENTS	90,000.00	0.00	0.00

Projects:

Phase 1. E. 2nd Street Renovation waterline (Prospect to Loma)	\$40,000.00 Estimated Total
Gender Drive Drainage	\$35,000.00
	\$35,000.00

Enterprise Funds

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

Enterprise Fund - Water Operations

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		
774,823.93	963,302.40	879,718.00	893,013.18	1,061,391.73	REVENUE	827,986.56	0.00	0.00
\$27,136.31	\$25,105.33	\$29,985.00	\$18,448.42	\$28,834.51	City Manager	\$21,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	City Accountant	\$4,700.00		
\$15,724.65	\$14,547.76	\$17,549.00	\$10,797.24	\$14,527.56	Deputy Recorder-Utility Billing System	\$11,000.00		
\$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	\$0.00	\$0.00	Temporary Accounting/Office Help	\$32,500.00		
\$30,649.08	\$28,355.18	\$67,040.00	\$41,244.99	\$55,475.28	Water Lead net if capitalized labor	\$44,800.00		
\$3,874.52	\$3,584.54	\$9,119.00	\$5,610.73	\$7,631.14	Wastewater Lead	\$0.00		
\$38,546.91	\$35,661.91	\$45,391.00	\$27,926.88	\$36,463.53	Field Utility 2	\$36,000.00		
\$46,241.49	\$42,780.60	\$32,923.00	\$20,256.08	\$30,490.28	Field Utility 1	\$31,000.00		
\$0.00	\$0.00	\$11,038.00	\$6,791.18	\$8,408.60	Field Utility	\$7,000.00		
\$19,355.44	\$17,906.81	\$23,890.00	\$14,698.00	\$20,749.30	Fringe Benefits	\$19,500.00		
\$60,866.40	\$56,310.93	\$72,702.00	\$44,729.71	\$61,419.01	Insurance Benefits	\$45,200.00		
\$27,470.04	\$25,414.08	\$35,363.00	\$21,756.94	\$29,291.53	Regular PERS System	\$34,000.00		
\$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	\$0.00	\$0.00	\$0.00	Allocated Labor	\$0.00		
269,864.84	249,667.14	345,000.00	212,260.17	293,290.74	PERSONNEL	286,700.00	0.00	0.00
\$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)	\$7,750.00		
\$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		

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
\$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		
\$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 & Monitors	\$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		
192,908.61	240,011.76	346,345.00	155,941.84	214,114.43	MATERIALS AND SERVICES	257,350.00	0.00	0.00
\$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 155	\$43,000.00		
148,000.00	148,000.00	53,000.00	39,750.00	453,000.00	TRANSFERS	243,000.00	0.00	0.00
610,773.45	637,678.90	744,345.00	407,952.01	960,405.17	TOTAL EXPENSES	787,050.00	0.00	0.00
164,050.48	325,623.50	135,373.00	485,061.17	100,986.56	RESERVED FOR FUTURE YEARS	40,936.56	0.00	0.00
774,823.93	963,302.40	879,718.00	893,013.18	1,061,391.73	TOTAL REQUIREMENTS	827,986.56	0.00	0.00

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	Transfer in General City Hall Ops	\$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		
206,678.78	330,522.47	728,421.00	1,368,292.75	REVENUE	1,847,725.44	0.00	0.00
\$22,494.70	\$7,793.74	\$52,500.00	\$23,644.25	Capitalized Labor	\$31,750.00		
22,494.70	7,793.74	52,500.00	23,644.25	PERSONNEL	31,750.00	0.00	0.00
\$0.00	\$0.00	\$90,000.00	\$84,775.35	Capital Outlay - Equipment	\$35,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	Capital Outlay - Infrastructure			
\$16,661.61	\$70,370.99	\$260,000.00	\$125,647.71	Systems	\$41,500.00		
16,661.61	70,370.99	350,000.00	210,423.06	Capital Outlay - Water systems	\$241,000.00		
				CAPITAL OUTLAY	317,500.00	0.00	0.00
39,156.31	78,164.73	402,500.00	234,067.31	TOTAL EXPENSES	349,250.00	0.00	0.00
\$167,522.47	\$252,357.74	\$325,921.00	\$1,134,225.44	RESERVED FOR FUTURE YEARS	\$1,498,475.44		
206,678.78	330,522.47	728,421.00	1,368,292.75	TOTAL REQUIREMENTS	1,847,725.44		

Funded	Interfund Loans Balance to be repaid to	Water Reserve:				
\$ 234,248.00	\$ 234,248.00	\$ -	City Hall Building Purchase (501)	\$0.00		
\$ 200,000.00	\$ 200,000.00	\$ -	URD 314866-Highway 1010 Construction Loan	\$0.00		
150,000.00			Supplemental Budget			
			Projects:			
65,000.00	\$ 59,899.19		Master Plan-Grant \$20k			
30,000.00	\$ 18,075.00		Water Source Plan-Grant \$30k			
20,000.00	\$ 13,000.00		Water Rate Study			
30,000.00			Water Management & Conservation Plan	\$5,000.00		
	\$ 435.50		URD 314866-Earthquake Valve So. Tank (URD)	\$50,000.00		
70,000.00	\$ 5,265.97		WTP Upgrades			
	\$ 1,703.63		Plan & Dev Crestview Dr			
	\$ 10,114.67		Asphalt Patch			
45,000.00	\$ 17,153.75		Backwash Recycle Line (SDC)	\$142,000.00		
260,000.00	125,647.71		FY 2021 Budgeted Total		Estimated Total	Project Ph 1 Total
			Phase 1. E. 2nd Street Renovation waterline (Prospect to Loma)	\$14,000.00	\$155,000.00	\$410,000.00
			Water Hydrants	\$0.00		
			WTP Upgrades	\$30,000.00		
			FY 2022 Total Water System	\$241,000.00		
			Roll up door PW 50/50	\$34,000.00		
			Gate - Electric at PW 50/50	\$7,500.00		
			FY 2022 Total Infrastructure	\$41,500.00		
			Service Truck	\$25,000.00		
			WTP Truck	\$10,000.00		
			FY 2022 Total Equipment	\$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 306 manholes.

The Oregon Department of Environmental Quality (DEQ) reclassified the Yachats Wastewater Treatment Plant (WWTP) as a Class III plant in 2019. 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 Operating Costs

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
\$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		
\$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		
169,806.40	216,772.66	288,461.00	148,403.73	203,644.47	MATERIALS AND SERVICES	222,200.00	0.00	0.00
\$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 Reserve	\$0.00		
145,000.00	145,000.00	159,780.00	119,835.00	309,780.00	TRANSFERS	200,000.00	0.00	0.00
602,698.11	666,738.94	793,241.00	494,659.16	814,924.48	TOTAL EXPENSES	701,900.00	0.00	0.00
178,721.29	265,946.20	105,501.00	309,555.77	179,701.70	RESERVED FOR FUTURE YEARS	198,801.70	0.00	0.00
781,419.40	932,685.14	898,742.00	804,214.93	994,626.18	TOTAL REQUIREMENTS	900,701.70	0.00	0.00

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		
527,685.78	553,489.74	641,074.00	1,231,419.85	REVENUE	1,186,229.41	0.00	0.00
\$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		
3,045.92	9,057.81	54,750.00	20,349.91	PERSONNEL	36,650.00	0.00	0.00
				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		
80,840.12	25,502.08	365,000.00	277,340.53	CAPITAL OUTLAY	366,500.00	0.00	0.00
83,886.04	34,559.89	419,750.00	297,690.44	TOTAL EXPENSES	403,150.00	0.00	0.00
443,799.74	518,929.85	221,324.00	933,729.41	RESERVED FOR FUTURE YEARS	783,079.41	0.00	0.00
527,685.78	553,489.74	641,074.00	1,231,419.85	TOTAL REQUIREMENTS	1,186,229.41	0.00	0.00

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	\$30,000.00
10,000.00	\$11,000.00	
80,000.00	\$16,985.91	\$20,000.00
30,000.00		\$30,000.00
10,000.00	\$6,110.58	
30,000.00		
20,000.00	\$15,459.99	
	\$720.00	\$44,000.00
5,000.00		
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
	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
		\$10,000.00 Estimated next yr.

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
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		
527,685.78	553,489.74	641,074.00	1,231,419.85	REVENUE	1,186,229.41	0.00	0.00
\$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		
3,045.92	9,057.81	54,750.00	20,349.91	PERSONNEL	36,650.00	0.00	0.00
\$63,395.00	\$25,502.08	\$275,000.00	\$192,227.32	Capital Outlay - Infrastructure Systems	\$166,500.00		
\$17,445.12	\$0.00	\$90,000.00	\$85,113.21	Capital Outlay - Equipment	\$200,000.00		
80,840.12	25,502.08	365,000.00	277,340.53	CAPITAL OUTLAY	366,500.00	0.00	0.00
83,886.04	34,559.89	419,750.00	297,690.44	TOTAL EXPENSES	403,150.00	0.00	0.00
443,799.74	518,929.85	221,324.00	933,729.41	RESERVED FOR FUTURE YEARS	783,079.41	0.00	0.00
527,685.78	553,489.74	641,074.00	1,231,419.85	TOTAL REQUIREMENTS	1,186,229.41	0.00	0.00

Funded Interfund Loans Balance to be repaid to Water Reserve:
 \$ 450,000.00 \$ 450,000.00 \$ - 66-Highway 1010 Construction Loan \$ -

Funded	Interfund Loans	Balance to be repaid to Water Reserve:			
			Projects:		
90,000.00	\$28,936.75		Wastewater Master Plan - Grant \$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	\$50,000.00
			I&I Basin Rehab Manhole Covers		\$10,000.00
			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 are budgeted based on recent building permit applications, with a reduction to account for lot owners who have prepaid their SDC's.

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		
\$623,285.00	\$604,486.99	\$621,393.00	\$622,483.56	TOTAL REVENUE	\$688,074.56	\$0.00	\$0.00
\$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		
\$210,000.00	\$85,000.00	\$40,000.00	\$40,000.00	TOTAL TRANSFERS	\$0.00	\$0.00	\$0.00
\$210,000.00	\$85,000.00	\$40,000.00	\$40,000.00	TOTAL EXPENSES	\$0.00	\$0.00	\$0.00
\$413,285.00	\$519,486.99	\$581,393.00	\$582,483.56	RESERVED FOR FUTURE YEARS	\$688,074.56	\$0.00	\$0.00
\$623,285.00	\$604,486.99	\$621,393.00	\$622,483.56	TOTAL REQUIREMENTS	\$688,074.56	\$0.00	\$0.00
				Projects Funded:			
\$170,000.00	\$45,000.00			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. The Finance Committee researched the balances and transferred them appropriately.. The documents is presented for historical perspective only.

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		
\$2,951.15	\$213,304.92	\$213,304.92	\$213,304.92	TOTAL REVENUE	\$0.00	\$0.00	\$0.00
\$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		
\$0.00	\$0.00	\$213,304.92	\$213,304.92	TOTAL TRANSFERS	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$213,304.92	\$213,304.92	TOTAL EXPENSES	\$0.00	\$0.00	\$0.00
\$2,951.15	\$213,304.92	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
				RESERVED FOR FUTURE YEARS			
\$2,951.15	\$213,304.92	\$213,304.92	\$213,304.92	TOTAL REQUIREMENTS	\$0.00	\$0.00	\$0.00

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
Total Debt Activities	\$ 8,746,721.00	\$ 4,976,119.76	\$ 592,080.94

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		
\$85,749.89	\$85,920.99	\$43,448.86	\$86,092.16	TOTAL REVENUE	\$86,263.78	\$0.00	\$0.00
\$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		
\$42,850.38	\$42,850.38	\$42,850.38	\$42,850.38	TOTAL DEBT SERVICES	\$42,850.38	\$0.00	\$0.00
42,850.38	42,850.38	42,850.38	42,850.38	TOTAL EXPENSES	42,850.38	\$0.00	\$0.00
42,899.51	43,070.61	598.48	43,241.78	RESERVED FOR FUTURE YEARS	43,413.40	\$0.00	\$0.00
85,749.89	85,920.99	43,448.86	86,092.16	TOTAL REQUIREMENTS	86,263.78	\$0.00	\$0.00

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		
\$84,611.37	\$84,539.69	\$44,003.97	\$89,466.78	TOTAL REVENUE	\$91,387.75	\$0.00	\$0.00
\$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		
\$44,611.37	\$44,696.37	\$43,825.00	\$43,825.00	TOTAL DEBT SERVICES	\$43,880.00	\$0.00	\$0.00
44,611.37	44,696.37	43,825.00	43,825.00	TOTAL EXPENSES	43,880.00	\$0.00	\$0.00
40,000.00	39,843.32	178.97	45,641.78	RESERVED FOR FUTURE YEARS	47,507.75	\$0.00	\$0.00
84,611.37	84,539.69	44,003.97	89,466.78	TOTAL REQUIREMENTS	91,387.75	\$0.00	\$0.00

South Tank Reservoir Construction Loan

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

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

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

Having the opportunity to reduce debt on a higher interest loan during these uncertain times places the City in a stronger financial position. I am proposing utilizing the \$100,000 paid by the URA to the City in 2018-19 to begin to prepay the principal balance on the second Wastewater Treatment Plant loan. The details of that loan are noted in the next section.

South Tank Reservoir Construction Loan Budget

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		
\$100,000.00	\$200,000.00	\$260,089.44	\$260,089.44	TOTAL REVENUE	\$220,178.44	\$0.00	\$0.00
\$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		
\$0.00	\$39,910.56	\$39,910.56	\$39,910.56	TOTAL DEBT SERVICES	\$39,910.56	\$0.00	\$0.00
\$0.00	\$0.00	\$100,000.00	\$100,000.00	Transfer to WW Plant Loan	\$60,000.00		
\$0.00	\$0.00	\$100,000.00	\$100,000.00	TOTAL TRANSFERS	\$60,000.00	\$0.00	\$0.00
0.00	39,910.56	139,910.56	139,910.56	TOTAL EXPENSES	99,910.56	\$0.00	\$0.00
100,000.00	160,089.44	120,178.88	120,178.88	RESERVED FOR FUTURE YEARS	120,267.88	\$0.00	\$0.00
100,000.00	200,000.00	260,089.44	260,089.44	TOTAL REQUIREMENTS	220,178.44	\$0.00	\$0.00

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		
\$386,425.19	\$412,463.60	\$175,000.00	\$312,200.00	Tax - Food & Beverage Tax	\$350,000.00		
\$0.00	\$0.00	\$100,000.00	\$100,000.00	Transfer In-South Tnk Debt Svc	\$60,000.00		
\$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		
1,093,067.37	1,201,249.86	1,202,008.14	1,307,892.14	TOTAL REVENUE	962,570.33	0.00	0.00
\$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		
507,350.88	505,035.98	604,127.88	854,821.81	TOTAL DEBT SERVICES	465,440.00	0.00	0.00
507,350.88	505,035.98	604,127.88	854,821.81	TOTAL EXPENSES	465,440.00	0.00	0.00
585,716.49	696,213.88	597,880.26	453,070.33	RESERVED FOR FUTURE YEARS	497,130.33	0.00	0.00
1,093,067.37	1,201,249.86	1,202,008.14	1,307,892.14	TOTAL REQUIREMENTS	962,570.33	0.00	0.00

Yachats Capital Improvement Plan

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	76,500.00 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&I 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				
Totals		1,406,550.00	579,437.60	746,488.39	307,000.00	595,000.00

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*

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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	YTD 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 Ameneties	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
Total Operating Funds		1,504,090	2,003,868	2,643,612	2,527,391	2,773,605	(234,248)	(500,000)	0	(550,000)	1,489,357
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					-
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
Total Retriected Funds		1,692,973	2,104,244	2,189,457	1,918,578	1,924,414	0	0	(244,006)	0	1,680,408
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		1,051,173
Wastewater Reserves	670-1805	443,800	518,930	406,455	431,426	406,455		450,000	150,000		1,006,455
Total Capital Reserves		1,795,694	2,005,502	1,859,205	1,940,346	2,016,043	234,248	500,000	-	550,000	3,300,291
Total Fund Balances		4,992,757	6,113,614	6,692,274	6,386,315	6,714,062	0	0	(244,006)	0	6,470,056

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 up for election 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 financial services will end June 4th, 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 a CIP Advisory Committee to generate the project list and cost estimates. The Advisory 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				Projects for 2022		
Fund	Category	2021 Budget	2021 YTD 3/31	Full Year Estimate	Carryover?			
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&I 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, after input from the Council regarding carried over balances from previous Council decisions, has a sizeable balance in excess of \$1 Million. 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		
1,450,715.99	1,784,567.98	1,462,176.00	1,604,188.70	1,826,085.05	REVENUE	1,661,768.01	0.00	0.00
\$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			
109,976.47	94,084.89	132,250.00	91,341.84	137,012.76	PERSONNEL	158,500.00	0.00	0.00
\$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		

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	Proposed Budget by Officer	Approved Budget by Budget Cttee	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		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Local Improvement District 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		
\$0.00	\$11,036.64	\$0.00	\$25,933.71	\$25,933.71	Grants - Care Act 2021/County 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		
\$38,206.25	\$0.00	\$0.00	\$0.00	\$0.00	Transfer in Visitor Amenities due to 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		
1,450,715.99	1,784,567.98	1,462,176.00	1,604,188.70	1,826,085.05	REVENUE	1,661,768.01	0.00	0.00
\$41,083.99	\$35,147.35	\$37,394.95	\$25,827.78	\$38,741.67	City Manager	42,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	City Accountant	37,500.00		
\$23,806.94	\$20,366.84	\$22,941.31	\$15,116.00	\$22,674.00	Deputy Recorder	33,000.00		
\$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	22,500.00		
\$0.00	\$0.00	\$20,021.76	\$13,828.54	\$20,742.81	Community Services Coordinator	0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Temporary Accounting/Office Help	65,000.00		
\$8,761.00	\$7,495.04	\$5,961.60	\$4,117.53	\$6,176.30	Water Lead	20,300.00		
\$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	2,000.00		
\$1,203.61	\$1,029.69	\$886.52	\$612.30	\$918.45	Field Utility 1	2,000.00		
\$0.00	\$0.00	\$517.61	\$357.50	\$536.25	Field Utility	1,000.00		
\$8,544.86	\$7,310.13	\$10,404.67	\$7,186.25	\$10,779.38	Fringe Benefits	25,000.00		
\$14,843.22	\$12,698.38	\$23,372.91	\$16,143.10	\$24,214.65	Insurance Benefits	45,200.00		
\$9,846.06	\$8,423.31	\$8,912.01	\$6,155.31	\$9,232.97	Regular PERS System	34,000.00		
\$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	\$0.00	\$0.00	\$0.00	Allocated Labor	\$0.00		
109,976.47	94,084.89	132,250.00	91,341.84	137,012.76	PERSONNEL	330,500.00	0.00	0.00

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		
					Contract Expense (all Professional, IGA & Personal Svcs)			
\$101,503.88	\$197,254.33	\$190,000.00	\$130,724.06	\$151,555.92	Auditor	\$125,000.00		
\$4,000.00	\$4,424.13	\$4,500.00	\$6,408.40	\$6,408.40	Legal Expense	\$7,000.00		
\$0.00	\$26,398.34	\$15,000.00	\$14,220.00	\$21,330.00	Bank Charges/Credit Card Fees	\$15,000.00		
\$0.00	\$2,049.74	\$2,200.00	\$1,549.35	\$2,324.03	Travel	\$2,000.00		
\$7,573.03	\$4,547.88	\$1,500.00	\$80.24	\$120.36	Software	\$1,500.00		
\$0.00	\$14,146.74	\$10,000.00	\$13,900.76	\$13,900.76	Equipment Lease and Rental	\$10,000.00		
\$2,036.78	\$2,046.73	\$2,000.00	\$2,454.50	\$3,681.75	Yard Debris Dumpster	\$4,000.00		
\$5,255.80	\$5,836.48	\$6,000.00	\$4,618.27	\$6,927.41	Building and Land Maintenance	\$6,000.00		
\$6,122.89	\$7,146.48	\$18,000.00	\$10,420.95	\$15,631.43	Custodial Support/Supplies	\$10,000.00		
\$1,859.54	\$507.60	\$9,000.00	\$3,366.41	\$5,049.62	Street Lighting	\$4,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Parks/Grounds Maintenance	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Advertising\Legal Notice	\$0.00		
\$1,125.88	\$2,111.55	\$8,000.00	\$750.91	\$1,126.37	Comm Support/Beautification	\$2,000.00		
\$38,250.00	\$151,544.59	\$50,000.00	\$35,039.18	\$52,558.77	Equipment & Furniture	\$50,000.00		
\$0.00	\$457.65	\$1,000.00	\$767.77	\$1,151.66	Rent	\$1,000.00		
\$17,800.00	\$17,800.00	\$17,800.00	\$13,350.00	\$17,800.00	Equipment Repair Maint	\$5,000.00		
\$917.49	\$0.00	\$0.00	\$0.00	\$0.00	Material and Services	\$0.00		
\$2,275.19	\$1,431.47	\$1,500.00	\$3,587.77	\$5,381.66	Operating Contingency	\$5,000.00		
\$5,419.69	\$0.00	\$16,000.00	\$0.00	\$0.00	MATERIALS AND SERVICES	\$32,000.00	0.00	0.00
229,241.52	482,865.61	428,150.00	275,860.52	356,881.03		338,500.00	0.00	0.00
\$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		
					Transfer to Wastewater Interfund			
\$0.00	\$0.00	\$0.00	\$0.00	\$450,000.00	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		
282,430.00	286,344.00	252,402.00	204,265.00	988,523.25	TRANSFERS	817,750.00	0.00	0.00
621,647.99	863,294.50	812,802.00	571,467.36	1,482,417.04	TOTAL EXPENSES	1,314,750.00		
829,068.00	921,273.48	649,374.00	1,032,721.34	343,668.01		347,018.01		
RESERVED FOR FUTURE YEARS								
1,450,715.99	1,784,567.98	1,462,176.00	1,604,188.70	1,826,085.05	TOTAL REQUIREMENTS	1,661,768.01	0.00	0.00

Supplemental Budget Resolution?

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	Proposed Budget by Officer	Approved Budget by Budget Cttee	Adopted Budget by City Council
\$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, Travel, & Expense	\$5,000.00		
\$1,455.24	\$3,731.43	\$9,000.00	\$410.00	\$615.00	Grant Expense	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Insurance	\$10,000.00		
\$6,792.43	\$6,620.03	\$17,550.00	\$6,592.32	\$9,888.48	Office Materials & Supplies	\$10,000.00		
\$10,771.99	\$9,582.99	\$11,500.00	\$7,541.10	\$11,311.65	Computer Equipment and Maintenance	\$6,000.00		
\$0.00	\$2,607.43	\$6,300.00	\$3,774.07	\$5,661.11	Telephones/Cell Phones/DSL	\$5,000.00		
\$2,891.86	\$4,523.73	\$4,500.00	\$4,349.32	\$6,523.98	Utilities	\$4,000.00		
\$4,135.82	\$4,965.40	\$3,600.00	\$4,465.82	\$6,698.73	Postage	\$1,000.00		
\$123.53	\$1,526.05	\$200.00	\$553.85	\$830.78	Education and Training	\$5,000.00		
\$1,876.83	\$3,957.02	\$8,000.00	\$1,203.00	\$1,804.50	Contract Expense (all Professional, IGA & Personal Svcs)	\$50,000.00		
\$101,503.88	\$197,254.33	\$190,000.00	\$130,724.06	\$151,555.92	Auditor	\$7,000.00		
\$4,000.00	\$4,424.13	\$4,500.00	\$6,408.40	\$6,408.40	Legal Expense	\$15,000.00		
\$0.00	\$26,398.34	\$15,000.00	\$14,220.00	\$21,330.00	Bank Charges/Credit Card Fees	\$2,000.00		
\$0.00	\$2,049.74	\$2,200.00	\$1,549.35	\$2,324.03	Travel	\$1,500.00		
\$7,573.03	\$4,547.88	\$1,500.00	\$80.24	\$120.36	Software	\$10,000.00		
\$0.00	\$14,146.74	\$10,000.00	\$13,900.76	\$13,900.76	Equipment Lease and Rental	\$4,000.00		
\$2,036.78	\$2,046.73	\$2,000.00	\$2,454.50	\$3,681.75	Yard Debris Dumpster	\$6,000.00		
\$5,255.80	\$5,836.48	\$6,000.00	\$4,618.27	\$6,927.41	Building and Land Maintenance	\$10,000.00		
\$6,122.89	\$7,146.48	\$18,000.00	\$10,420.95	\$15,631.43	Custodial Support/Supplies	\$4,000.00		
\$1,859.54	\$507.60	\$9,000.00	\$3,366.41	\$5,049.62	Street Lighting	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Parks/Grounds Maintenance	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Advertising\Legal Notice	\$2,000.00		
\$1,125.88	\$2,111.55	\$8,000.00	\$750.91	\$1,126.37	Comm Support/Beautification	\$50,000.00		
\$38,250.00	\$151,544.59	\$50,000.00	\$35,039.18	\$52,558.77	Equipment & Furniture	\$1,000.00		
\$0.00	\$457.65	\$1,000.00	\$767.77	\$1,151.66	Rent	\$5,000.00		
\$17,800.00	\$17,800.00	\$17,800.00	\$13,350.00	\$17,800.00	Equipment Repair Maint	\$0.00		
\$917.49	\$0.00	\$0.00	\$0.00	\$0.00	Material and Services	\$5,000.00		
\$2,275.19	\$1,431.47	\$1,500.00	\$3,587.77	\$5,381.66	Operating Contingency	\$46,000.00		
\$5,419.69	\$0.00	\$16,000.00	\$0.00	\$0.00	MATERIALS AND SERVICES	277,500.00	0.00	0.00
229,241.52	482,865.61	428,150.00	275,860.52	356,881.03	Transfer out Streets OP	\$61,000.00		
\$35,000.00	\$2,000.00	\$1,300.00	\$975.00	\$1,300.00	Transfer out Library OP	\$24,500.00		
\$63,080.00	\$88,134.00	\$34,547.00	\$25,910.25	\$34,547.00	Transfer out LLCM OP	\$8,750.00		
\$3,225.00	\$5,279.00	\$3,377.00	\$2,532.75	\$5,250.00	Transfer out Commons OP	\$114,000.00		
\$93,000.00	\$120,380.00	\$57,608.00	\$43,206.00	\$57,608.00	Transfer out City Hall Res Proj	\$100,000.00		
\$40,000.00	\$20,000.00	\$95,000.00	\$71,250.00	\$95,000.00	Transfer to Parks & Trails OP	\$10,000.00		
\$9,125.00	\$5,888.00	\$717.00	\$537.75	\$717.00	Transfer to Visitor Amenities	\$0.00		
\$0.00	\$0.00	\$59,853.00	\$59,853.25	\$59,853.25	Transfer to Wastewater Interfund Loan	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$450,000.00	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		
282,430.00	286,344.00	252,402.00	204,265.00	988,523.25	TRANSFERS	918,250.00	0.00	0.00
621,647.99	863,294.50	812,802.00	571,467.36	1,482,417.04	TOTAL EXPENSES	1,526,250.00		
829,068.00	921,273.48	649,374.00	1,032,721.34	343,668.01	RESERVED FOR FUTURE YEARS	135,518.01		
1,450,715.99	1,784,567.98	1,462,176.00	1,604,188.70	1,826,085.05	TOTAL REQUIREMENTS	1,661,768.01	0.00	0.00

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 by Officer	2021-2022 Approved by Budget Cttee	2021-2022 Adopted 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		
111,463.38	120,628.15	268,966.00	268,115.21	REVENUE	216,209.66	0.00	0.00
\$0.00	\$0.00	\$15,000.00	\$3,776.14	Capitalized Labor	\$2,000.00		
0.00	0.00	15,000.00	3,776.14	PERSONNEL	2,000.00	0.00	0.00
\$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		
42,397.43	56,931.00	211,300.00	177,849.41	CAPITAL OUTLAY	20,000.00	0.00	0.00
42,397.43	56,931.00	226,300.00	181,625.55	TOTAL EXPENSES	22,000.00	0.00	0.00
69,065.95	63,697.15	42,666.00	86,489.66	RESERVE FOR FUTURE YEARS	194,209.66	0.00	0.00
111,463.38	120,628.15	268,966.00	268,115.21	TOTAL REQUIREMENT	216,209.66	0.00	0.00

\$20,000.00	Emergency Containers	\$20,000.00
	City Hall Equipment-walls	
<u>\$25,000.00</u>	City Hall Equipment	<u>27,849.41</u>
\$45,000.00	Equipment Subtotal	\$31,630.12
\$166,300.00	City Hall Remodel	146,219.29

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		
111,463.38	120,628.15	268,966.00	268,115.21	REVENUE	216,209.66	0.00	0.00
\$0.00	\$0.00	\$15,000.00	\$3,776.14	Capitalized Labor	\$2,000.00		
0.00	0.00	15,000.00	3,776.14	PERSONNEL	2,000.00	0.00	0.00
\$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		
42,397.43	56,931.00	211,300.00	177,849.41	CAPITAL OUTLAY	20,000.00	0.00	0.00
42,397.43	56,931.00	226,300.00	181,625.55	TOTAL EXPENSES	22,000.00	0.00	0.00
69,065.95	63,697.15	42,666.00	86,489.66	RESERVE FOR FUTURE YEARS	194,209.66	0.00	0.00
111,463.38	120,628.15	268,966.00	268,115.21	TOTAL REQUIREMENT	216,209.66	0.00	0.00

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

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

Visitor Amenities

The Visitor Amenities Fund receives 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		
534,534.00	508,464.11	476,006.00	595,922.97	715,054.54	REVENUE	1,016,543.30	0.00	0.00
\$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		
6,515.61	3,517.95	30,000.00	3,973.33	5,960.00	PERSONNEL	5,300.00	0.00	0.00
\$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 Maintenance/Supplies/Services	\$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		
93,278.14	94,965.41	138,850.00	72,424.50	100,511.75	MATERIALS AND SERVICES	139,500.00	0.00	0.00
\$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	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Interfund Transfer - LLCM Capital Reserve	\$0.00		
38,206.25	\$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		
336,076.25	160,433.00	43,505.00	32,628.75	40,780.50	TRANSFERS	87,850.00	0.00	0.00
435,870.00	258,916.36	212,355.00	109,026.58	147,252.25	TOTAL EXPENSES	232,650.00		
98,664.00	249,547.75	263,651.00	486,896.39	567,802.30		783,893.30		
RESERVED FOR FUTURE YEARS								
534,534.00	508,464.11	476,006.00	595,922.97	715,054.54	TOTAL REQUIREMENTS	1,016,543.30	0.00	0.00

Supplemental Budget Resolution?

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		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Transfer in Street Capital-Resolution at June CC	\$325,000.00		
534,534.00	508,464.11	476,006.00	595,922.97	715,054.54	REVENUE	1,341,543.30	0.00	0.00
\$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	\$0.00		
\$1,369.30	\$739.32	\$0.00	\$731.39	\$1,097.09	Wastewater Lead	\$0.00		
\$1,205.63	\$650.95	\$0.00	\$835.40	\$1,253.10	Field Utility 2	\$0.00		
\$1,187.88	\$641.37	\$0.00	\$454.83	\$682.25	Field Utility 1	\$0.00		
\$0.00	\$0.00	\$0.00	\$328.05	\$492.08	Field Utility	\$0.00		
\$475.60	\$256.79	\$0.00	\$263.33	\$395.00	Fringe Benefits	\$0.00		
\$1,659.19	\$895.84	\$0.00	\$956.40	\$1,434.60	Insurance Benefits	\$0.00		
\$618.01	\$333.68	\$0.00	\$364.79	\$547.19	Regular PERS System	\$0.00		
\$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		
6,515.61	3,517.95	30,000.00	3,973.33	5,960.00	PERSONNEL	0.00	0.00	0.00
\$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 Maintenance/Supplies/Services	\$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		
93,278.14	94,965.41	138,850.00	72,424.50	100,511.75	MATERIALS AND SERVICES	139,500.00	0.00	0.00
\$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	\$38,000.00		
\$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	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Interfund Transfer - LLCM Capital Reserve	\$0.00		
38,206.25	\$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		
336,076.25	160,433.00	43,505.00	32,628.75	40,780.50	TRANSFERS	102,850.00	0.00	0.00
435,870.00	258,916.36	212,355.00	109,026.58	147,252.25	TOTAL EXPENSES	242,350.00		
98,664.00	249,547.75	263,651.00	486,896.39	567,802.30	RESERVED FOR FUTURE YEARS	1,099,193.30		
534,534.00	508,464.11	476,006.00	595,922.97	715,054.54	TOTAL REQUIREMENTS	1,341,543.30	0.00	0.00

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		
166,836.60	224,454.27	180,614.00	156,068.64	179,721.39	REVENUE	260,698.79		
\$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			
34,630.67	29,787.82	34,574.00	40,338.83	60,508.25	PERSONNEL	53,000.00	0.00	0.00
\$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		
81,414.25	89,756.31	134,531.00	19,687.72	25,014.36	MATERIALS AND SERVICES	104,700.00	0.00	0.00
\$35,500.00	\$27,000.00	\$0.00	\$0.00	\$0.00	Transfer out Cap Res	\$10,000.00		
35,500.00	27,000.00	0.00	0.00	0.00	TRANSFERS	10,000.00	0.00	0.00
151,544.92	146,544.13	169,105.00	60,026.55	85,522.60	TOTAL EXPENSES	167,700.00	0.00	0.00
15,291.68	77,910.14	11,509.00	96,042.09	94,198.79	RESERVED FOR FUTURE YEARS	92,998.79	0.00	0.00
166,836.60	224,454.27	180,614.00	156,068.64	179,721.39	TOTAL REQUIREMENTS	260,698.79	0.00	0.00

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		
166,836.60	224,454.27	180,614.00	156,068.64	179,721.39	REVENUE	260,698.79		
\$0.00	\$13,054.72	\$15,151.00	\$9,593.14	\$14,389.71	City Manager	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	City Accountant			
\$0.00	\$1,504.42	\$8,780.00	\$5,614.54	\$8,421.81	Deputy Recorder	\$0.00		
\$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	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Temporary Accounting/Office Help	\$0.00		
\$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	\$0.00		
\$0.00	\$325.47	\$378.00	\$766.03	\$1,149.05	Field Utility 2	\$0.00		
\$0.00	\$257.43	\$299.00	\$284.03	\$426.05	Field Utility 1	\$0.00		
\$0.00	\$0.00	\$0.00	\$93.70	\$140.55	Field Utility	\$0.00		
\$0.00	\$2,386.51	\$2,770.00	\$3,094.94	\$4,642.41	Fringe Benefits	\$0.00		
\$0.00	\$3,737.10	\$4,338.00	\$8,304.91	\$12,457.37	Insurance Benefits	\$0.00		
\$0.00	\$2,276.95	\$2,643.00	\$2,140.64	\$3,210.96	Regular PERS System	\$0.00		
\$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			
34,630.67	29,787.82	34,574.00	40,338.83	60,508.25	PERSONNEL	0.00	0.00	0.00
\$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		
81,414.25	89,756.31	134,531.00	19,687.72	25,014.36	MATERIALS AND SERVICES	104,700.00	0.00	0.00
\$35,500.00	\$27,000.00	\$0.00	\$0.00	\$0.00	Transfer out Cap Res	\$10,000.00		
35,500.00	27,000.00	0.00	0.00	0.00	TRANSFERS	10,000.00	0.00	0.00
151,544.92	146,544.13	169,105.00	60,026.55	85,522.60	TOTAL EXPENSES	114,700.00	0.00	0.00
15,291.68	77,910.14	11,509.00	96,042.09	94,198.79	RESERVED FOR FUTURE YEARS	145,998.79	0.00	0.00
166,836.60	224,454.27	180,614.00	156,068.64	179,721.39	TOTAL REQUIREMENTS	260,698.79	0.00	0.00

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	\$145,449.02		
\$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		
233,616.81	145,449.02	95,449.00	145,449.02	REVENUE	145,449.02	0.00	0.00
\$0.00	\$0.00	\$0.00	\$0.00	Capitalized Labor	\$6,000.00		
0.00	0.00	0.00	0.00	PERSONNEL	6,000.00	0.00	0.00
\$115,167.79	\$0.00	\$0.00	\$0.00	Capital Outlay - Improvement	\$60,000.00		
115,167.79	0.00	0.00	0.00	CAPITAL OUTLAY	60,000.00	0.00	0.00
115,167.79	0.00	0.00	0.00	TOTAL EXPENSES	66,000.00	0.00	0.00
118,449.02	145,449.02	95,449.00	145,449.02	RESERVE FOR FUTURE YEARS	79,449.02	0.00	0.00
233,616.81	145,449.02	95,449.00	145,449.02	TOTAL REQUIREMENT	145,449.02	0.00	0.00

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

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	\$145,449.02		
\$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		
233,616.81	145,449.02	95,449.00	145,449.02	REVENUE	145,449.02	0.00	0.00
\$0.00	\$0.00	\$0.00	\$0.00	Capitalized Labor	\$6,000.00		
0.00	0.00	0.00	0.00	PERSONNEL	6,000.00	0.00	0.00
\$115,167.79	\$0.00	\$0.00	\$0.00	Capital Outlay - Improvement	\$60,000.00		
115,167.79	0.00	0.00	0.00	CAPITAL OUTLAY	60,000.00	0.00	0.00
115,167.79	0.00	0.00	0.00	TOTAL EXPENSES	66,000.00	0.00	0.00
118,449.02	145,449.02	95,449.00	145,449.02	RESERVE FOR FUTURE YEARS	79,449.02	0.00	0.00
233,616.81	145,449.02	95,449.00	145,449.02	TOTAL REQUIREMENT	145,449.02	0.00	0.00

need budget resolution 20,000.00

Projects:
 Engineering \$0.00
 Outside painting 20,000.00
 Outside Gutters - Carryover 30,000.00
 Upgrade
 Landscape \$20,000.00
 North Entrance \$10,000.00 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

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 Budget by Officer	2021-2022 Approved Budget by Budget Cttee	2021-2022 Adopted Budget 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		
260,908.00	306,638.40	306,638.00	306,638.40	REVENUE	306,638.40	0.00	0.00
				Capitalized Labor-Project management	\$10,000.00		
\$0.00	\$0.00	\$7,500.00	\$906.80				
0.00	0.00	7,500.00	906.80	PERSONNEL	10,000.00	0.00	0.00
\$18,454.60	\$0.00	\$50,000.00	\$14,856.90	Capital Outlay - Buildings	\$0.00		
18,454.60	0.00	50,000.00	14,856.90	CAPITAL OUTLAY	0.00	0.00	0.00
18,454.60	0.00	57,500.00	15,763.70	TOTAL EXPENSES	10,000.00		
242,453.40	306,638.40	249,138.00	290,874.70	RESERVE FOR FUTURE YEARS	296,638.40		
260,908.00	306,638.40	306,638.00	306,638.40	TOTAL REQUIREMENT	306,638.40	0.00	0.00
				Library Building Expansion:			
				Library Needs Assessment-Penny Hummel			
		\$50,000.00	\$14,856.90	Library Expansion & Remodel:			
				Library Expansion-Architectural	\$0.00	\$40,000.00	
				Library Expansion-Remodel	\$0.00	\$100,000.00	
				Library Expansion-Construction	\$0.00	\$550,000.00	
					\$0.00	\$690,000.00	
				Supplemental Budget			
				Assumption is that soft costs will be borne by the bequest, for now			

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		
260,908.00	306,638.40	306,638.00	306,638.40	REVENUE	306,638.40	0.00	0.00
\$0.00	\$0.00	\$7,500.00	\$906.80	Capitalized Labor-Project management	\$0.00		
0.00	0.00	7,500.00	906.80	PERSONNEL	0.00	0.00	0.00
\$18,454.60	\$0.00	\$50,000.00	\$14,856.90	Capital Outlay - Buildings	\$0.00		
18,454.60	0.00	50,000.00	14,856.90	CAPITAL OUTLAY	0.00	0.00	0.00
18,454.60	0.00	57,500.00	15,763.70	TOTAL EXPENSES	0.00		
242,453.40	306,638.40	249,138.00	290,874.70	RESERVE FOR FUTURE YEARS	306,638.40		
260,908.00	306,638.40	306,638.00	306,638.40	TOTAL REQUIREMENT	306,638.40	0.00	0.00

\$50,000.00	\$14,856.90			Library Building Expansion: Library Needs Assessment-Penny Hummel			
				Library Expansion & Remodel:			
				Library Expansion-Architectural	\$0.00	\$40,000.00	
				Library Expansion-Remodel	\$0.00	\$100,000.00	
				Library Expansion-Construction	\$0.00	\$550,000.00	
					\$0.00	\$690,000.00	

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

Little Log Church & Museum

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		
			\$0.00	\$0.00		\$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		
16,535.00	24,730.12	24,212.00	17,693.23	28,562.23	REVENUE	35,016.75	0.00	0.00
\$1,038.03	\$1,004.19	\$292.45	\$737.93	\$1,106.90	City Manager	\$0.00		
					City Accountant	\$0.00		
\$601.48	\$115.70	\$171.16	\$431.89	\$647.84	Deputy Recorder	\$0.00		
\$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	\$0.00		
					Temporary Accounting/Office Help	\$0.00		
\$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	\$0.00		
\$336.47	\$325.50	\$117.46	\$296.38	\$444.57	Field Utility 2	\$0.00		
\$399.91	\$386.87	\$43.31	\$109.29	\$163.94	Field Utility 1	\$0.00		
\$0.00	\$0.00	\$13.85	\$34.94	\$52.41	Field Utility	\$0.00		
\$285.65	\$276.34	\$311.68	\$786.46	\$1,179.69	Fringe Benefits	\$0.00		
\$668.70	\$646.90	\$1,211.95	\$3,058.10	\$4,587.15	Insurance Benefits	\$0.00		
\$309.21	\$299.13	\$125.55	\$316.79	\$475.19	Regular PERS System	\$0.00		
\$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		
3,830.39	3,705.52	4,427.00	11,170.56	16,755.84	PERSONNEL	0.00	0.00	0.00
\$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

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		
			\$0.00	\$0.00		\$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		
16,535.00	24,730.12	24,212.00	17,693.23	28,562.23	REVENUE	35,016.75	0.00	0.00
\$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		
3,830.39	3,705.52	4,427.00	11,170.56	16,755.84	PERSONNEL	16,340.00	0.00	0.00
\$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		
7,561.27	9,702.81	19,698.00	7,859.76	11,789.64	MATERIALS AND SERVICES	15,900.00	15,900.00	10,289.76
\$4,600.00	\$4,600.00	\$0.00	\$0.00	\$0.00	Transfer out Cap Res	\$0.00		
4,600.00	4,600.00	0.00	0.00	0.00	TRANSFERS	0.00		
15,991.66	18,008.33	24,125.00	19,030.32	28,545.48	TOTAL EXPENSES	32,240.00	15,900.00	10,289.76
543.34	6,721.79	87.00	-1,337.09	16.75	RESERVED FOR FUTURE YEARS	2,776.75	-15,900.00	-10,289.76
16,535.00	24,730.12	24,212.00	17,693.23	28,562.23	TOTAL REQUIREMENTS	35,016.75	0.00	0.00

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

Little Log Church & Museum Operating, continued

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	\$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		
7,561.27	9,702.81	19,698.00	7,859.76	11,789.64	MATERIALS AND SERVICES	15,900.00	15,900.00	10,289.76
\$4,600.00	\$4,600.00	\$0.00	\$0.00	\$0.00	Transfer out Cap Res	\$0.00		
4,600.00	4,600.00	0.00	0.00	0.00	TRANSFERS	0.00		
15,991.66	18,008.33	24,125.00	19,030.32	28,545.48	TOTAL EXPENSES	15,900.00	15,900.00	10,289.76
543.34	6,721.79	87.00	-1,337.09	16.75	RESERVED FOR FUTURE YEARS	19,116.75	-15,900.00	-10,289.76
16,535.00	24,730.12	24,212.00	17,693.23	28,562.23	TOTAL REQUIREMENTS	35,016.75	0.00	0.00

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		
217,925.00	217,677.50	208,078.00	208,077.50	REVENUE	207,621.50	0.00	0.00
\$0.00	\$0.00	\$22,500.00	\$456.00	Capitalized Labor	\$0.00		
0.00	0.00	22,500.00	456.00	PERSONNEL	0.00	0.00	0.00
\$4,847.50	\$9,600.00	\$150,000.00	\$0.00	Capital Outlay - Buildings	\$0.00		
4,847.50	9,600.00	150,000.00	0.00	CAPITAL OUTLAY	0.00	0.00	0.00
4,847.50	9,600.00	172,500.00	456.00	TOTAL EXPENSES	0.00		
213,077.50	208,077.50	35,578.00	207,621.50	RESERVE FOR FUTURE YEARS	207,621.50		
217,925.00	217,677.50	208,078.00	208,077.50	TOTAL REQUIREMENT	207,621.50	0.00	0.00

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		
36,500.00	37,652.00	25,386.00	19,184.18	19,901.18	REVENUE	40,147.00	0.00	0.00
\$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		
4,805.62	7,818.31	3,450.00	6,483.11	9,724.67	PERSONNEL	9,850.00	0.00	0.00
\$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		
\$0.00	\$1,471.62	\$1,500.00	\$833.43	\$900.00	Tree Removal/Trimming	\$3,300.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Material and Services	\$2,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Operating Contingency	\$0.00		
17,641.40	12,954.69	21,527.00	8,082.80	10,029.52	MATERIALS AND SERVICES	29,300.00	0.00	0.00
22,447.02	20,773.00	24,977.00	14,565.91	19,754.18	TOTAL EXPENSES	39,150.00		
14,052.98	16,879.00	409.00	4,618.27	147.00	RESERVED FOR FUTURE YEARS	997.00		
36,500.00	37,652.00	25,386.00	19,184.18	19,901.18	TOTAL REQUIREMENTS	40,147.00	0.00	0.00

Mowing 1,395.33 2,972.69

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		
36,500.00	37,652.00	25,386.00	19,184.18	19,901.18	REVENUE	40,147.00	0.00	0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	City Manager	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	City Accountant	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Temporary Accounting/Office Help	\$0.00		
\$0.00	\$0.00	\$480.00	\$714.39	\$1,071.59	Water Lead	\$0.00		
\$227.22	\$369.65	\$250.00	\$340.04	\$510.06	Wastewater Lead	\$0.00		
\$1,600.48	\$2,603.84	\$900.00	\$1,948.26	\$2,922.39	Field Utility 2	\$0.00		
\$972.24	\$1,581.75	\$500.00	\$630.27	\$945.41	Field Utility 1	\$0.00		
\$0.00	\$0.00	\$80.00	\$186.83	\$280.25	Field Utility	\$0.00		
\$310.38	\$504.96	\$190.00	\$420.61	\$630.92	Fringe Benefits	\$0.00		
\$1,206.40	\$1,962.71	\$700.00	\$1,547.81	\$2,321.72	Insurance Benefits	\$0.00		
\$488.90	\$795.40	\$350.00	\$694.90	\$1,042.35	Regular PERS System	\$0.00		
\$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		
4,805.62	7,818.31	3,450.00	6,483.11	9,724.67	PERSONNEL	0.00	0.00	0.00
\$0.00	\$0.00	\$600.00	\$0.00	\$0.00	Dues & Memberships	\$0.00		
\$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		

Parks & Trails Operating, continued

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	\$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		
17,641.40	12,954.69	21,527.00	8,082.80	10,029.52	MATERIALS AND SERVICES	28,700.00	0.00	0.00
22,447.02	20,773.00	24,977.00	14,565.91	19,754.18	TOTAL EXPENSES	28,700.00		
14,052.98	16,879.00	409.00	4,618.27	147.00	RESERVED FOR FUTURE YEARS	11,447.00		
36,500.00	37,652.00	25,386.00	19,184.18	19,901.18	TOTAL REQUIREMENTS	40,147.00	0.00	0.00
					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 Budget by Officer	2021-2022 Approved Budget by Budget Cttee	2021-2022 Adopted Budget 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		
103,485.55	153,485.55	153,486.00	153,485.55	REVENUE	272,485.55	0.00	0.00
\$0.00	\$0.00	\$7,500.00	\$0.00	Capitalized Labor	\$0.00		
0.00	0.00	7,500.00	0.00	PERSONNEL	0.00	0.00	0.00
\$0.00	\$0.00	\$50,000.00	\$50,000.00	Capital Outlay-Infrastructure	\$125,000.00		
0.00	0.00	50,000.00	50,000.00	CAPITAL OUTLAY	125,000.00	0.00	0.00
0.00	0.00	57,500.00	50,000.00	TOTAL EXPENSES	125,000.00	0.00	0.00
103,485.55	153,485.55	95,986.00	103,485.55	RESERVE FOR FUTURE YEARS	147,485.55	0.00	0.00
103,485.55	153,485.55	153,486.00	153,485.55	TOTAL REQUIREMENT	272,485.55	0.00	0.00
100,000.00	150,000.00		150,000.00	Visitor Amenities Total	150,000.00		
			(15,895.00)	Aquivista Fencing	(15,895.00)		
				804 Trail Boardwalk	-		
				Visitor Amenities Funding Balance	134,105.00		
				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	-		

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 804 Trail Mitigation	\$0.00 \$125,000.00		
\$8,000.00	\$0.00	\$0.00	\$0.00	Transfer from Urban Renewal	\$44,000.00		
103,485.55	153,485.55	153,486.00	153,485.55	REVENUE	272,485.55	0.00	0.00
\$0.00	\$0.00	\$7,500.00	\$0.00	Capitalized Labor	\$0.00		
0.00	0.00	7,500.00	0.00	PERSONNEL	0.00	0.00	0.00
\$0.00	\$0.00	\$50,000.00	\$50,000.00	Capital Outlay-Infrastructure	\$125,000.00		
0.00	0.00	50,000.00	50,000.00	CAPITAL OUTLAY	125,000.00	0.00	0.00
0.00	0.00	57,500.00	50,000.00	TOTAL EXPENSES	125,000.00	0.00	0.00
103,485.55	153,485.55	95,986.00	103,485.55	RESERVE FOR FUTURE YEARS	147,485.55	0.00	0.00
103,485.55	153,485.55	153,486.00	153,485.55	TOTAL REQUIREMENT	272,485.55	0.00	0.00
100,000.00	150,000.00		150,000.00	Visitor Amenities Total	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.
- Update Incident Staff descriptions.
- Develop Tsunami Evacuation Plan.
- Update the list of City Staff and City Volunteers who have completed FEMA/NIMS training courses.
- Refresh contents of North and South storage containers.

Street Operations

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

Streets Operating Costs

2017-2018 2nd Preceding Year	2018-2019 1st Preceding Year	2019-2020		Description	Proposed Budget by Officer	2020-2021 Approved Budget by Budget Cttee	Adopted Budget by City Council
		Adopted Budget	Estimated Actual				
165,342.16	170,829.50	116,356.00	150,332.44	TOTAL REVENUE	98,980.48	98,980.48	
37,812.00	28,609.38	40,000.00	46,247.72	TOTAL PERSONNEL	38,000.00	38,000.00	
45,660.00	44,707.12	72,500.00	52,104.24	TOTAL MATERIALS AND SERVICES	62,261.51	62,261.51	
4,000.00	4,000.00	3,000.00	3,000.00	TOTAL TRANSFERS	0.00	0.00	
87,472.00	77,316.50	115,500.00	101,351.96	TOTAL EXPENSES	100,261.51	100,261.51	
77,870.16	93,513.00	856.00	48,980.48	ENDING FUND BALANCE			
				RESERVED FOR FUTURE YEARS	-1,281.03	-1,281.03	
				TOTAL REQUIREMENTS	98,980.48	98,980.48	

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		
170,829.50	149,356.46	100,280.00	82,055.72	95,649.51	REVENUE	111,350.15	0.00	0.00
\$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 Accountant	\$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	\$5,000.00		
\$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	\$4,000.00		
\$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	\$1,400.00		
\$1,641.44	\$2,512.58	\$0.00	\$1,479.92	\$1,720.55	Fringe Benefits	\$2,200.00		
\$5,964.68	\$9,130.25	\$0.00	\$5,039.62	\$5,782.87	Insurance Benefits	\$5,800.00		
\$3,810.41	\$5,832.67	\$0.00	\$2,296.03	\$2,646.64	Regular PERS System	\$2,900.00		
\$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		
28,609.38	43,792.91	38,000.00	22,370.34	25,872.81	PERSONNEL	30,300.00	0.00	0.00
\$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		
44,707.12	59,213.80	62,262.00	42,483.89	69,426.55	MATERIALS AND SERVICES	72,050.00	0.00	0.00
\$4,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	Transfer out Cap Res Equip	\$3,000.00		
4,000.00	3,000.00	0.00	0.00	0.00	TRANSFERS	3,000.00	0.00	0.00
77,316.50	106,006.71	100,262.00	64,854.23	95,299.36	TOTAL EXPENSES	105,350.00	0.00	0.00
93,513.00	43,349.75	18.00	17,201.49	350.15	RESERVED FOR FUTURE YEARS	6,000.15		
170,829.50	149,356.46	100,280.00	82,055.72	95,649.51	TOTAL REQUIREMENTS	111,350.15	0.00	0.00
					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		
469,514.29	575,094.03	438,733.00	479,817.82	REVENUE	649,852.94	0.00	0.00
\$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		
787.68	9,176.30	27,750.00	4,063.17	PERSONNEL	9,300.00	0.00	0.00
\$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		
30,885.69	249,051.06	185,000.00	8,901.71	CAPITAL OUTLAY	93,000.00	0.00	0.00
\$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		
0.00	0.00	0.00	150,000.00	TRANSFERS	200,000.00	0.00	0.00
31,673.37	258,227.36	212,750.00	162,964.88	TOTAL EXPENSES	302,300.00	0.00	0.00
437,840.92	316,866.67	225,983.00	316,852.94	RESERVED FOR FUTURE YEARS	347,552.94	0.00	0.00
469,514.29	575,094.03	438,733.00	479,817.82	TOTAL REQUIREMENTS	649,852.94	0.00	0.00

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

Projects:

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

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		

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
\$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		
469,514.29	575,094.03	438,733.00	479,817.82	REVENUE	649,852.94	0.00	0.00
\$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		
787.68	9,176.30	27,750.00	4,063.17	PERSONNEL	9,300.00	0.00	0.00
\$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		
30,885.69	249,051.06	185,000.00	8,901.71	CAPITAL OUTLAY	93,000.00	0.00	0.00
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 Visitor Amenities	\$325,000.00		
0.00	0.00	0.00	0.00	Transfer to City Hall Operations	\$200,000.00		
0.00	0.00	0.00	150,000.00	TRANSFERS	525,000.00	0.00	0.00
31,673.37	258,227.36	212,750.00	162,964.88	TOTAL EXPENSES	627,300.00	0.00	0.00
437,840.92	316,866.67	225,983.00	316,852.94	RESERVED FOR FUTURE YEARS	22,552.94	0.00	0.00
469,514.29	575,094.03	438,733.00	479,817.82	TOTAL REQUIREMENTS	649,852.94	0.00	0.00

309,687.50	\$330,375.00	\$330,375.00	Restricted Funds Balance	\$0.00
314,000.00	25,000.00	339,000.00	-Visitor Amenities funding	
-4,312.50	-4,312.50	-8,625.00	-Expenditures Gateway Signs only	

\$35,000.00			Projects:		
\$100,000.00		8,901.71	Horizon Hill Stabilization		
\$50,000.00			La De Daa (Driftwood) - Grant		
\$185,000.00			Oceanview Drive		
			FY 2021 Budgeted Total		
			Phase 1. E. 2nd Street Renovation w	\$13,000.00	\$165,000.00
			Oceanview Drive	\$50,000.00	
			Gimlet Gates	\$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, along with ocean and stream health.

Storm Drain Operating Costs

2017-2018 2nd Preceding Year	2018-2019 1st Preceding Year	2019-2020		Description	Proposed Budget by Officer	2020-2021 Approved Budget by Budget Ctee	Adopt ed Budget by City Council
		Adopted Budget	Est imated Actual				
113,118.76	128,460.76	101,393.00	110,146.00	TOTAL REVENUE	90,611.66	90,611.66	
14,546.00	17,655.19	30,000.00	19,510.34	TOTAL PERSONNEL	22,436.89	22,436.89	
7,112.00	659.57	12,000.00	24.00	TOTAL MATERIALS AND SERVICES	12,000.00	12,000.00	
21,658.00	18,314.76	42,000.00	19,534.34	TOTAL EXPENSES	34,436.89	34,436.89	
91,460.76	110,146.00	59,393.00	90,611.66	ENDING FUND BALANCE			
				RESERVED FOR FUTURE YEARS	56,174.77	56,174.77	
				TOTAL REQUIREMENTS	90,611.66	90,611.66	

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		
128,460.76	110,260.33	90,612.00	88,847.93	88,847.93	REVENUE	59,031.77	0.00	0.00
\$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	\$1,000.00		
\$1,503.42	\$1,561.89	\$0.00	\$2,337.43	\$3,011.77	Wastewater Lead	\$5,000.00		
\$5,639.30	\$5,858.63	\$0.00	\$3,883.54	\$5,000.80	Field Utility 2	\$4,000.00		
\$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	\$300.00		
\$1,138.75	\$1,183.04	\$0.00	\$948.51	\$1,188.24	Fringe Benefits	\$1,800.00		
\$4,348.19	\$4,517.30	\$0.00	\$3,276.57	\$4,075.05	Insurance Benefits	\$4,900.00		
\$1,893.00	\$1,966.62	\$0.00	\$1,420.05	\$1,781.34	Regular PERS System	\$2,500.00		
\$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	\$22,437.00	\$0.00	\$0.00	Allocated Labor	\$0.00		
17,655.19	18,341.85	22,437.00	14,254.17	17,816.16	PERSONNEL	21,500.00	0.00	0.00
\$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		
659.57	3,423.65	12,000.00	2,013.96	12,000.00	MATERIALS AND SERVICES	12,000.00	0.00	0.00
18,314.76	21,765.50	34,437.00	16,268.13	29,816.16	TOTAL EXPENSES	33,500.00	0.00	0.00
110,146.00	88,494.83	56,175.00	72,579.80	59,031.77	RESERVED FOR FUTURE YEARS	25,531.77	0.00	0.00
128,460.76	110,260.33	90,612.00	88,847.93	88,847.93	TOTAL REQUIREMENTS	59,031.77	0.00	0.00

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 Budget by Officer	2021-2022 Approved Budget by Budget Cttee	2021-2022 Adopted Budget 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		
0.00	40,000.00	40,000.00	40,000.00	REVENUE	90,000.00	0.00	0.00
\$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		
0.00	0.00	0.00	0.00	PERSONNEL	3,500.00	0.00	0.00
\$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		
0.00	0.00	0.00	0.00	CAPITAL OUTLAY	35,000.00	0.00	0.00
0.00	0.00	0.00	0.00	TOTAL EXPENSES	38,500.00	0.00	0.00
0.00	40,000.00	40,000.00	40,000.00	RESERVED FOR FUTURE YEARS	55,000.00		
0.00	40,000.00	40,000.00	40,000.00	TOTAL REQUIREMENTS	90,000.00	0.00	0.00

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		
0.00	40,000.00	40,000.00	40,000.00	REVENUE	90,000.00	0.00	0.00
\$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		
0.00	0.00	0.00	0.00	PERSONNEL	3,500.00	0.00	0.00
\$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		
0.00	0.00	0.00	0.00	CAPITAL OUTLAY	35,000.00	0.00	0.00
0.00	0.00	0.00	0.00	TOTAL EXPENSES	38,500.00	0.00	0.00
0.00	40,000.00	40,000.00	40,000.00	RESERVED FOR FUTURE YEARS	51,500.00		
0.00	40,000.00	40,000.00	40,000.00	TOTAL REQUIREMENTS	90,000.00	0.00	0.00

Projects:

Phase 1. E. 2nd Street Renovation waterline (Prospect to Loma)	\$40,000.00 Estimated Total
Gender Drive Drainage	\$35,000.00
	\$35,000.00

Enterprise Funds

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

Enterprise Fund - Water Operations

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		
774,823.93	963,302.40	879,718.00	893,013.18	1,061,391.73	REVENUE	827,986.56	0.00	0.00
\$27,136.31	\$25,105.33	\$29,985.00	\$18,448.42	\$28,834.51	City Manager	\$21,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	City Accountant	\$4,700.00		
\$15,724.65	\$14,547.76	\$17,549.00	\$10,797.24	\$14,527.56	Deputy Recorder-Utility Billing System	\$11,000.00		
\$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	\$0.00	\$0.00	Temporary Accounting/Office Help	\$32,500.00		
\$30,649.08	\$28,355.18	\$67,040.00	\$41,244.99	\$55,475.28	Water Lead net if capitalized labor	\$44,800.00		
\$3,874.52	\$3,584.54	\$9,119.00	\$5,610.73	\$7,631.14	Wastewater Lead	\$0.00		
\$38,546.91	\$35,661.91	\$45,391.00	\$27,926.88	\$36,463.53	Field Utility 2	\$36,000.00		
\$46,241.49	\$42,780.60	\$32,923.00	\$20,256.08	\$30,490.28	Field Utility 1	\$31,000.00		
\$0.00	\$0.00	\$11,038.00	\$6,791.18	\$8,408.60	Field Utility	\$7,000.00		
\$19,355.44	\$17,906.81	\$23,890.00	\$14,698.00	\$20,749.30	Fringe Benefits	\$19,500.00		
\$60,866.40	\$56,310.93	\$72,702.00	\$44,729.71	\$61,419.01	Insurance Benefits	\$45,200.00		
\$27,470.04	\$25,414.08	\$35,363.00	\$21,756.94	\$29,291.53	Regular PERS System	\$34,000.00		
\$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	\$0.00	\$0.00	\$0.00	Allocated Labor	\$0.00		
269,864.84	249,667.14	345,000.00	212,260.17	293,290.74	PERSONNEL	286,700.00	0.00	0.00
\$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)	\$7,750.00		
\$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		

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
\$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		
\$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 & Monitors	\$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		
192,908.61	240,011.76	346,345.00	155,941.84	214,114.43	MATERIALS AND SERVICES	257,350.00	0.00	0.00
\$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 155	\$43,000.00		
148,000.00	148,000.00	53,000.00	39,750.00	453,000.00	TRANSFERS	243,000.00	0.00	0.00
610,773.45	637,678.90	744,345.00	407,952.01	960,405.17	TOTAL EXPENSES	787,050.00	0.00	0.00
164,050.48	325,623.50	135,373.00	485,061.17	100,986.56	RESERVED FOR FUTURE YEARS	40,936.56	0.00	0.00
774,823.93	963,302.40	879,718.00	893,013.18	1,061,391.73	TOTAL REQUIREMENTS	827,986.56	0.00	0.00

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	Transfer in General City Hall Ops	\$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		
206,678.78	330,522.47	728,421.00	1,368,292.75	REVENUE	1,847,725.44	0.00	0.00
\$22,494.70	\$7,793.74	\$52,500.00	\$23,644.25	Capitalized Labor	\$31,750.00		
22,494.70	7,793.74	52,500.00	23,644.25	PERSONNEL	31,750.00	0.00	0.00
\$0.00	\$0.00	\$90,000.00	\$84,775.35	Capital Outlay - Equipment	\$35,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	Capital Outlay - Infrastructure Systems	\$41,500.00		
\$16,661.61	\$70,370.99	\$260,000.00	\$125,647.71	Capital Outlay - Water systems	\$241,000.00		
16,661.61	70,370.99	350,000.00	210,423.06	CAPITAL OUTLAY	317,500.00	0.00	0.00
39,156.31	78,164.73	402,500.00	234,067.31	TOTAL EXPENSES	349,250.00	0.00	0.00
\$167,522.47	\$252,357.74	\$325,921.00	\$1,134,225.44	RESERVED FOR FUTURE YEARS	\$1,498,475.44		
206,678.78	330,522.47	728,421.00	1,368,292.75	TOTAL REQUIREMENTS	1,847,725.44		

Funded	Interfund Loans Balance to be repaid to Water Reserve:						
\$ 234,248.00	\$ 234,248.00	\$ -		City Hall Building Purchase (501)	\$0.00		
\$ 200,000.00	\$ 200,000.00	\$ -		URD 314866-Highway 1010 Construction Loan	\$0.00		
150,000.00				Supplemental Budget			
				Projects:			
65,000.00	\$ 59,899.19			Master Plan-Grant \$20k			
30,000.00	\$ 18,075.00			Water Source Plan-Grant \$30k			
20,000.00	\$ 13,000.00			Water Rate Study			
30,000.00				Water Management & Conservation Plan	\$5,000.00		
	\$ 435.50			URD 314866-Earthquake Valve So. Tank (URD)	\$50,000.00		
70,000.00	\$ 5,265.97			WTP Upgrades			
	\$ 1,703.63			Plan & Dev Crestview Dr			
	\$ 10,114.67			Asphalt Patch			
45,000.00	\$ 17,153.75			Backwash Recycle Line (SDC)	\$142,000.00		
260,000.00	125,647.71			FY 2021 Budgeted Total		Estimated Total	Project Ph 1 Total
				Phase 1. E. 2nd Street Renovation waterline (Prospect to Loma)	\$14,000.00	\$155,000.00	\$410,000.00
				Water Hydrants	\$0.00		
				WTP Upgrades	\$30,000.00		
				FY 2022 Total Water System	\$241,000.00		
				Roll up door PW 50/50	\$34,000.00		
				Gate - Electric at PW 50/50	\$7,500.00		
				FY 2022 Total Infrastructure	\$41,500.00		
				Service Truck	\$25,000.00		
				WTP Truck	\$10,000.00		
				FY 2022 Total Equipment	\$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 306 manholes.

The Oregon Department of Environmental Quality (DEQ) reclassified the Yachats Wastewater Treatment Plant (WWTP) as a Class III plant in 2019. 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 Operating Costs

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
\$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		
\$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		
169,806.40	216,772.66	288,461.00	148,403.73	203,644.47	MATERIALS AND SERVICES	222,200.00	0.00	0.00
\$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 Reserve	\$0.00		
145,000.00	145,000.00	159,780.00	119,835.00	309,780.00	TRANSFERS	200,000.00	0.00	0.00
602,698.11	666,738.94	793,241.00	494,659.16	814,924.48	TOTAL EXPENSES	701,900.00	0.00	0.00
178,721.29	265,946.20	105,501.00	309,555.77	179,701.70	RESERVED FOR FUTURE YEARS	198,801.70	0.00	0.00
781,419.40	932,685.14	898,742.00	804,214.93	994,626.18	TOTAL REQUIREMENTS	900,701.70	0.00	0.00

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		
527,685.78	553,489.74	641,074.00	1,231,419.85	REVENUE	1,186,229.41	0.00	0.00
\$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		
3,045.92	9,057.81	54,750.00	20,349.91	PERSONNEL	36,650.00	0.00	0.00
				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		
80,840.12	25,502.08	365,000.00	277,340.53	CAPITAL OUTLAY	366,500.00	0.00	0.00
83,886.04	34,559.89	419,750.00	297,690.44	TOTAL EXPENSES	403,150.00	0.00	0.00
443,799.74	518,929.85	221,324.00	933,729.41	RESERVED FOR FUTURE YEARS	783,079.41	0.00	0.00
527,685.78	553,489.74	641,074.00	1,231,419.85	TOTAL REQUIREMENTS	1,186,229.41	0.00	0.00

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	\$30,000.00
10,000.00	\$11,000.00	
80,000.00	\$16,985.91	\$20,000.00
30,000.00		\$30,000.00
10,000.00	\$6,110.58	
30,000.00		
20,000.00	\$15,459.99	
	\$720.00	\$44,000.00
5,000.00		
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
	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
		\$10,000.00 Estimated next yr.

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
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		
527,685.78	553,489.74	641,074.00	1,231,419.85	REVENUE	1,186,229.41	0.00	0.00
\$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		
3,045.92	9,057.81	54,750.00	20,349.91	PERSONNEL	36,650.00	0.00	0.00
\$63,395.00	\$25,502.08	\$275,000.00	\$192,227.32	Capital Outlay - Infrastructure Systems	\$166,500.00		
\$17,445.12	\$0.00	\$90,000.00	\$85,113.21	Capital Outlay - Equipment	\$200,000.00		
80,840.12	25,502.08	365,000.00	277,340.53	CAPITAL OUTLAY	366,500.00	0.00	0.00
83,886.04	34,559.89	419,750.00	297,690.44	TOTAL EXPENSES	403,150.00	0.00	0.00
443,799.74	518,929.85	221,324.00	933,729.41	RESERVED FOR FUTURE YEARS	783,079.41	0.00	0.00
527,685.78	553,489.74	641,074.00	1,231,419.85	TOTAL REQUIREMENTS	1,186,229.41	0.00	0.00

Funded Interfund Loans Balance to be repaid to Water Reserve:
 \$ 450,000.00 \$ 450,000.00 \$ - 66-Highway 1010 Construction Loan \$ -

Projects:			
90,000.00	\$28,936.75	Wastewater Master Plan - Grant \$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	\$10,000.00
		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 are budgeted based on recent building permit applications, with a reduction to account for lot owners who have prepaid their SDC's.

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		
\$623,285.00	\$604,486.99	\$621,393.00	\$622,483.56	TOTAL REVENUE	\$688,074.56	\$0.00	\$0.00
\$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		
\$210,000.00	\$85,000.00	\$40,000.00	\$40,000.00	TOTAL TRANSFERS	\$0.00	\$0.00	\$0.00
\$210,000.00	\$85,000.00	\$40,000.00	\$40,000.00	TOTAL EXPENSES	\$0.00	\$0.00	\$0.00
\$413,285.00	\$519,486.99	\$581,393.00	\$582,483.56	RESERVED FOR FUTURE YEARS	\$688,074.56	\$0.00	\$0.00
\$623,285.00	\$604,486.99	\$621,393.00	\$622,483.56	TOTAL REQUIREMENTS	\$688,074.56	\$0.00	\$0.00
				Projects Funded:			
\$170,000.00	\$45,000.00			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. The Finance Committee researched the balances and transferred them appropriately.. The documents is presented for historical perspective only.

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		
\$2,951.15	\$213,304.92	\$213,304.92	\$213,304.92	TOTAL REVENUE	\$0.00	\$0.00	\$0.00
\$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		
\$0.00	\$0.00	\$213,304.92	\$213,304.92	TOTAL TRANSFERS	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$213,304.92	\$213,304.92	TOTAL EXPENSES	\$0.00	\$0.00	\$0.00
\$2,951.15	\$213,304.92	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
				RESERVED FOR FUTURE YEARS			
\$2,951.15	\$213,304.92	\$213,304.92	\$213,304.92	TOTAL REQUIREMENTS	\$0.00	\$0.00	\$0.00

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
Total Debt Activities	\$ 8,746,721.00	\$ 4,976,119.76	\$ 592,080.94

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		
\$85,749.89	\$85,920.99	\$43,448.86	\$86,092.16	TOTAL REVENUE	\$86,263.78	\$0.00	\$0.00
\$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		
\$42,850.38	\$42,850.38	\$42,850.38	\$42,850.38	TOTAL DEBT SERVICES	\$42,850.38	\$0.00	\$0.00
42,850.38	42,850.38	42,850.38	42,850.38	TOTAL EXPENSES	42,850.38	\$0.00	\$0.00
42,899.51	43,070.61	598.48	43,241.78	RESERVED FOR FUTURE YEARS	43,413.40	\$0.00	\$0.00
85,749.89	85,920.99	43,448.86	86,092.16	TOTAL REQUIREMENTS	86,263.78	\$0.00	\$0.00

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		
\$84,611.37	\$84,539.69	\$44,003.97	\$89,466.78	TOTAL REVENUE	\$91,387.75	\$0.00	\$0.00
\$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		
\$44,611.37	\$44,696.37	\$43,825.00	\$43,825.00	TOTAL DEBT SERVICES	\$43,880.00	\$0.00	\$0.00
44,611.37	44,696.37	43,825.00	43,825.00	TOTAL EXPENSES	43,880.00	\$0.00	\$0.00
40,000.00	39,843.32	178.97	45,641.78	RESERVED FOR FUTURE YEARS	47,507.75	\$0.00	\$0.00
84,611.37	84,539.69	44,003.97	89,466.78	TOTAL REQUIREMENTS	91,387.75	\$0.00	\$0.00

South Tank Reservoir Construction Loan

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

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

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

Having the opportunity to reduce debt on a higher interest loan during these uncertain times places the City in a stronger financial position. I am proposing utilizing the \$100,000 paid by the URA to the City in 2018-19 to begin to prepay the principal balance on the second Wastewater Treatment Plant loan. The details of that loan are noted in the next section.

South Tank Reservoir Construction Loan Budget

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		
\$100,000.00	\$200,000.00	\$260,089.44	\$260,089.44	TOTAL REVENUE	\$220,178.44	\$0.00	\$0.00
\$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		
\$0.00	\$39,910.56	\$39,910.56	\$39,910.56	TOTAL DEBT SERVICES	\$39,910.56	\$0.00	\$0.00
\$0.00	\$0.00	\$100,000.00	\$100,000.00	Transfer to WW Plant Loan	\$60,000.00		
\$0.00	\$0.00	\$100,000.00	\$100,000.00	TOTAL TRANSFERS	\$60,000.00	\$0.00	\$0.00
0.00	39,910.56	139,910.56	139,910.56	TOTAL EXPENSES	99,910.56	\$0.00	\$0.00
100,000.00	160,089.44	120,178.88	120,178.88	RESERVED FOR FUTURE YEARS	120,267.88	\$0.00	\$0.00
100,000.00	200,000.00	260,089.44	260,089.44	TOTAL REQUIREMENTS	220,178.44	\$0.00	\$0.00

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		
\$386,425.19	\$412,463.60	\$175,000.00	\$312,200.00	Tax - Food & Beverage Tax	\$350,000.00		
\$0.00	\$0.00	\$100,000.00	\$100,000.00	Transfer In-South Tnk Debt Svc	\$60,000.00		
\$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		
1,093,067.37	1,201,249.86	1,202,008.14	1,307,892.14	TOTAL REVENUE	962,570.33	0.00	0.00
\$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		
507,350.88	505,035.98	604,127.88	854,821.81	TOTAL DEBT SERVICES	465,440.00	0.00	0.00
507,350.88	505,035.98	604,127.88	854,821.81	TOTAL EXPENSES	465,440.00	0.00	0.00
585,716.49	696,213.88	597,880.26	453,070.33	RESERVED FOR FUTURE YEARS	497,130.33	0.00	0.00
1,093,067.37	1,201,249.86	1,202,008.14	1,307,892.14	TOTAL REQUIREMENTS	962,570.33	0.00	0.00

Yachats Capital Improvement Plan

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	76,500.00 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&I 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				
Totals		1,406,550.00	579,437.60	746,488.39	307,000.00	595,000.00