

1. 10:00 A.M. Agenda

Documents:

[2025-01-07 Finance Committee Agenda.pdf](#)

2. Meeting Material

Documents:

[2024-12-03 Finance Committee Minute Summary.pdf](#)

[State Of The City 2024.Pdf](#)

[New TRT Exec Level.pdf](#)

[Long Term Revenues FY 25.Pdf](#)

[FC Budget Education Jan 25.Pdf](#)

[CIP Spend YTD Presentation 2025-01-02 General Fund.pdf](#)

[CIP Spend YTD Presentation 2025-01-02 Public Works Enterprise.pdf](#)



**CITY OF YACHATS**  
**FINANCE COMMITTEE WORK SESSION MEETING**  
Tuesday, January 7, 2025 at 10:00 am  
To Be Held Via Zoom & In Person Located at:  
Commons Building, Civic Meeting Room 1  
441 Hwy 101 N., Yachats OR 97498

Join Zoom Meeting  
<https://us02web.zoom.us/j/82455077267>  
Meeting ID: 824 5507 7267

## **AGENDA**

- I. Meeting Called to Order
- II. Announcements and Correspondence
- III. Citizens' Concerns (limited to items not on the agenda, 5-minute limitation per person)
- VI. New Business
  - a. Budget Manual Chapter 3
  - b. Ordinance 370 – Finance Committee
  - c. State of the City Exhibit 2024
  - d. Long-Term Revenue Exhibit – Enterprise Funds
  - e. TRT History
  - f. Monthly Financial Report package from the website – how we monitor
  - g. How CIP projects are funded
- VIII. Other Business
  - a. From Staff
  - b. From Staff

*The Yachats City meetings are open to the public and being held via Zoom. These are open meetings under Oregon law. Meetings are audio-recorded. The meeting are 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. Sign language or foreign language interpreter may be/ available, with advance notice. Call City Hall at 541-547-3565 or Oregon Relay 1-800-735-2900 (TDD) two days in advance. Posted on 12/23/24, By: Kimmie Jackson, City Recorder*



1  
2  
3  
4  
5

CITY OF YACHATS  
**FINANCE COMMITTEE**  
**SUMMARY MINUTES**  
**December 3, 2024**

6 Chair Bobbi Price called the regular meeting of the Finance Committee to order  
7 at 10:00 a.m. in the Civic Meeting Room of the Yachats Commons.

8  
9 Members present: Tom Lorenzen, Charles Bame-Aldrich (zoom), Julie Ekdorn,  
10 Vicki West, and City Recorder Kimmie Jackson.

11 Audience: 7

12  
13 **Announcement/Correspondence:** None

14 **Citizens' Concerns:** None

15  
16  
17 The City Manager opened the meeting and introduced the agenda topics of reviewing the  
18 Capital Improvement Project year to date spending and what projects were in line to be  
19 complete in the next six months.

20 The City CIP Coordinator provided his overview of the CIPs. The City Manager listed  
21 items in the Commons budget that could be adjusted to account for the Rocha property  
22 lease.

23 **Delineator Costs & Project Adjustments**

24 Concerns were expressed around the cost and effectiveness of the delineators proposed  
25 for the project, noting that the price was six times the original estimate and the product  
26 was only a third of what was expected; a suggested compromise may be clustering the  
27 delineators in the riskiest areas or leaving breaks in the line.

28  
29 **25-Year Lease Agreement Discussion**

30 The committee members discussed the financial implications of the 25-year lease with  
31 the property owner and paying the logging company not to log the timber they were  
32 already contracted to log. They agreed that the total cost of the agreement would be paid  
33 upfront from the general fund and then amortized over 25 years. They decided to set this  
34 up as a prepaid lease agreement on the balance sheet, with a journal entry; they also  
35 agreed that this should be treated as an operational payment rather than a capital  
36 expense and that this line item would be added to the Parks & Trails budget.

1 **Project Funding and City Improvements**

2 The committee discussed the allocation of funds for various projects, including the City  
3 Hall and the Commons; and agreed that some projects would roll over into the next year;  
4 adjustments would be made to the budget accordingly. The resiliency and solar energy  
5 projects will not happen in the current year but could be revisited in next year's plan.

6 **Library Project Procurement Challenges**

7 The committee discussed the procurement process for a library project, which was initially  
8 planned as a design-build team, it will be advertised for public bidding, following Oregon  
9 procurement rules and laws. Staff are working on the Request for Proposals (RFP) and  
10 hope to have it done in the next couple of days. The project is under a deadline of  
11 November 2025, and the contractor they were working with felt they could meet this.  
12 However, the addition of procurement and prevailing wage could potentially take the  
13 project above its budgeted amount. One member mentioned a potential workaround,  
14 hiring a general contractor as an employee of the city, which could free up smaller  
15 companies to bid on the project.

16  
17 **Master Plan Progress**

18 The committee discussed the progress of the Master Plan, the involvement of the design  
19 company is meeting with various user groups and the general public. The chair  
20 concluded by expressing optimism about the progress made so far and the involvement  
21 of city staff.

22  
23 **Water Treatment Plant Modernization Plans**

24 The question was asked about a one-time modernization of the water treatment plant's  
25 SCADA system, questioning the incremental spending of \$30,000 a year. The Second  
26 Street project might be postponed until a grant is secured. The fence around the  
27 Blackstone reservoir and the water treatment plant is planned for next week.

28  
29 **Audit Obligations**

30 The committee discussed the problematic situation with Teresa Hanford & Associates  
31 and has not fulfilled their obligations. The members expressed concerns about the lack  
32 of an audit report and the potential consequences for their financial statements. It was  
33 suggested staff should find out if the auditor violates the contract and consider getting  
34 another bid for someone to do the work; and to possibly contact the Oregon Secretary of  
35 State.

36  
37 Lastly, start planning for the CIP's in January and bring in Public Works with their project  
38 lists. The CIP Coordinator will send a CIP request form to all Commissions and Staff  
39 Departments. The next meeting was scheduled for January 7th at 10 AM.

40  
41 **Next Steps**

- Neil Morphis to update the CIP spreadsheet based on the discussion and changes
- City Staff to check up on the delineator project, asking more specific questions about the cost and spacing.
- City Staff to research the City of Joseph's approach to hiring contractors as city employees for potential cost savings.



- City Staff to prioritize finding a new auditor and reach out to the Oregon Secretary of State and Oregon State Board of Accountancy regarding the current auditor situation.
- Finance Committee members to review and mark up Ordinance 370 for discussion at the January meeting.
- City Staff to email Finance Committee members the specific sections of code to review before the January meeting.
- Neal Morphis to work with Rick McClung on updating the water master plan, including amendments for rebuilds and pump stations.
- City Staff to provide an update on the general ledger and prepaid lease accounting for the Rocha property at the January meeting.
- Finance Committee to set deadlines for CIP project submissions from city commissions at the January meeting.
- City Manager to follow up with Teresa Hanford and Associates using the alternate contact information provided by Toledo.

1

2 **The meeting adjourned at 11:30 AM**

3 **Kimmie Jackson, City Recorder**



**YACHATS**  
**OREGON**

# City of Yachats

## 2024 State of the City

Finance Committee



# Who are your Finance Committee?

Bobbi Price – City Manager - Chair

Vicky West – TRT and F&B

Charles Bame-Aldred – General Fund Projects and Operations

Tom Lauritzen – URD; Public Works Projects and Operations



# What does your Finance Committee do?

- Monitor Major Budget Items for Trends and potential problems
- Analyze Reserve Activity
- Oversee the Annual Capital Planning Improvement Process
- Look forward 10-20 years for financial planning



# What does your Finance Committee do? – Continued

- Assist the City Manager on Special Projects; as requested
- Provide Financial Analysis as requested by the City Manager



**YACHATS**  
OREGON

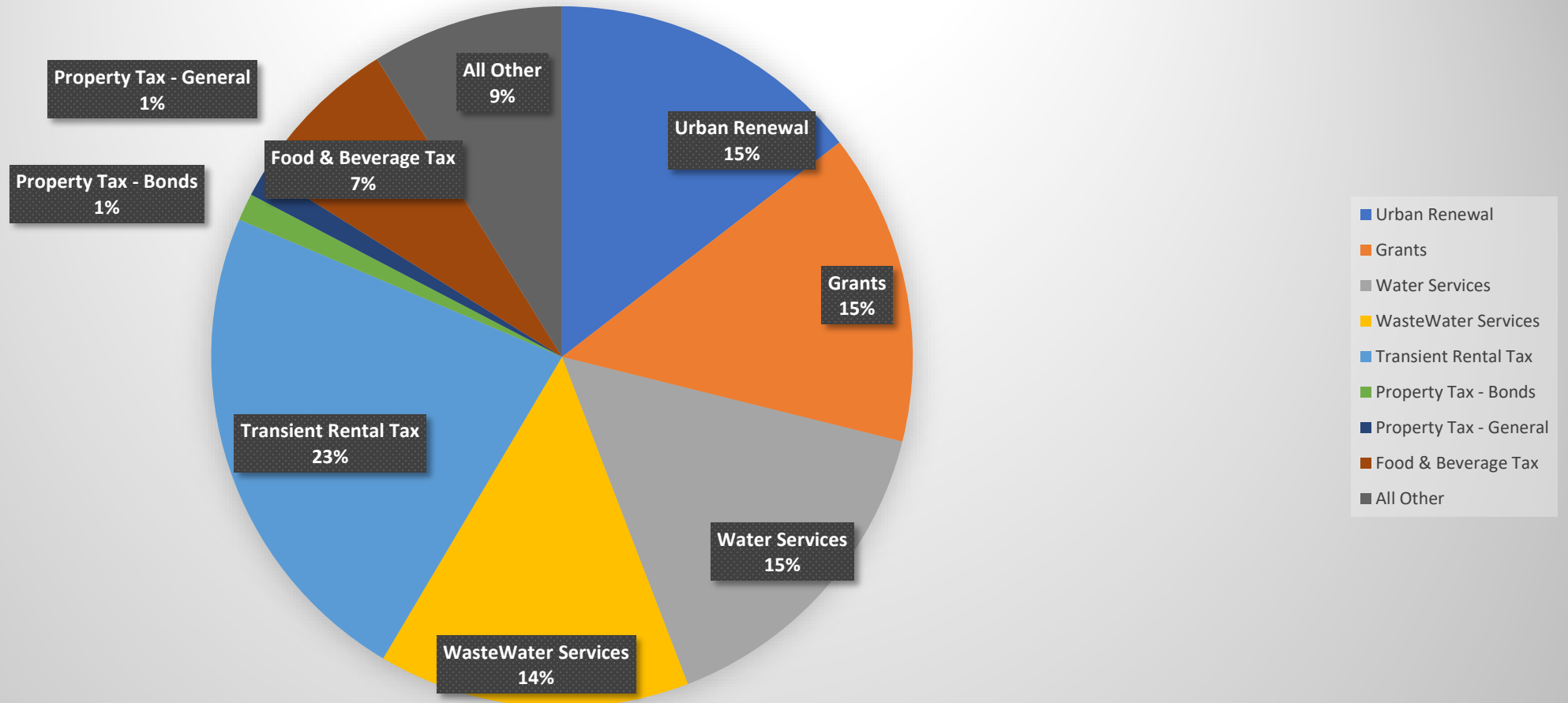
# What is our Financial Status now? –

<u>City of Yachats</u>			
<u>Fund Balance Analysis</u>	Beginning	Year	Last 5
<u>July 1, 2019 – January 31, 2024</u>	Balance	To-Date	Years
	Springbrook	Fiscal	Better
Fund Name	7/1/19	23-24	(Worse)
Total Operating Funds	1,504,090	2,959,102	1,455,012
Total Restricted Funds	1,692,973	2,853,326	1,160,353
Total Capital Reserves	1,795,694	4,754,507	2,958,813
<b>Total Fund Balances</b>	<b>4,992,757</b>	<b>10,566,935</b>	<b>5,574,178</b>



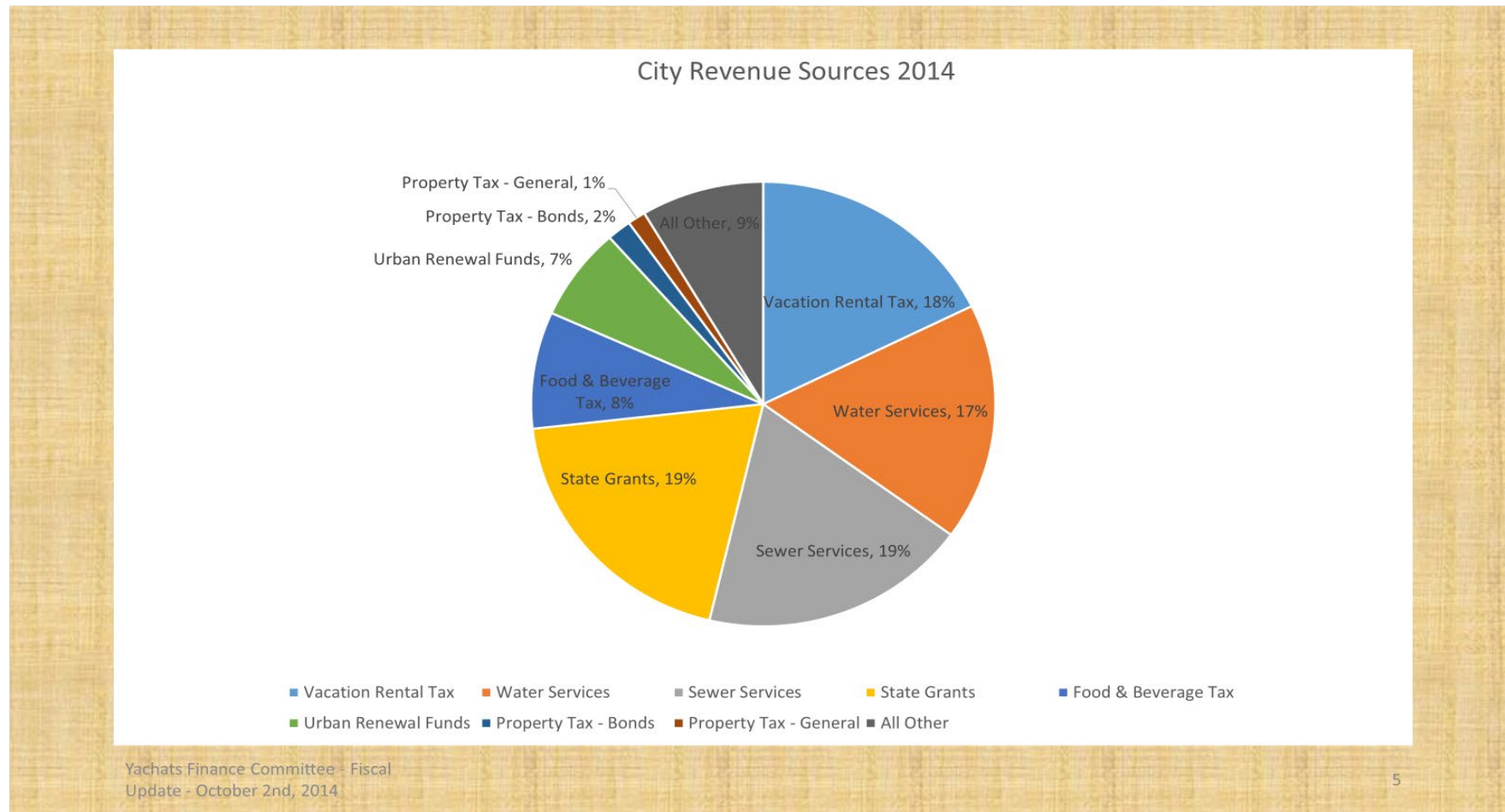
**YACHATS**  
OREGON

# Sources of Revenue— 2024





# Sources of Revenue— 2014





**YACHATS**  
OREGON

# Sources of Revenue– Changes

	2014	2024	Change
Urban Renewal	7%	15%	8%
Grants	19%	14%	-5%
Water Services	17%	15%	-2%
WasteWater Services	19%	14%	-5%
Transient Rental Tax	18%	23%	5%
Property Tax - Bonds	2%	1%	-1%
Property Tax - General	1%	1%	0%
Food & Beverage Tax	8%	7%	-1%
All Other	9%	9%	0%
Total	100%	100%	

**City of Yachats**  
**Executive Level Transient Rental Tax Summary**  
**January, 2025 FC Meeting**

	<b>Stays Apr-Jun Paid in July First Quarter</b>	<b>Stays Jul-Sep Paid in October Second Quarter</b>	<b>Stays Oct-Dec Paid in January Third Quaretr</b>	<b>Stays Jan-Mar Paid in April Fourth Quarter</b>	<b>Full Year</b>	<b>Individual Hotels</b>	<b>Expedia</b>	<b>Individual Homes</b>	<b>HomeAway</b>
YE June 30, 2021	63,269	464,427	266,748	217,284	1,011,728	599,614	12,105	322,239	77,770
YE June 30, 2022	375,856	535,672	247,522	233,348	1,392,398	940,756	26,234	358,750	66,658
YE June 30, 2023	362,404	556,232	257,937	224,407	1,400,980	917,125	83,004	322,502	78,349
YE June 30, 2024	334,045	549,557	251,440	207,915	1,342,957	932,056	79,470	287,991	43,440
YE June 30, 2025	324,984	585,641							

PLANNED									
	Systems Development Charges (SDC)	Capital Reserves Water	Capital Reserves Sewer	Food & Beverage Tax 2030	Urban Renewal Amendment #2	Urban Renewal Amendment #3	Debt Reserve Reduction Plan	General Fund Transfers Sustainability	Total
Beginning Fund Balance - July 1, 2022	751,225	1,769,000	1,034,000	0	424,000		0	0	3,978,225
Annual Reserve Replenishment									
2023	75,000	200,000	200,000	0	50,000			500,000	1,025,000
2024	75,000	202,000	202,000	0	400,000			200,000	1,079,000
2025	40,000	204,020	204,020	0	0		100,000	0	548,040
2026	40,000	300,000	300,000	0	450,000		100,000	0	1,190,000
2027	40,000	303,000	303,000	0	500,000		100,000	0	1,246,000
2028	40,000	306,030	306,030	0	550,000		100,000	0	1,302,060
2029	40,000	309,090	309,090	0	442,000		100,000	0	1,200,181
2030	40,000	312,181	312,181	450,000				0	1,114,362
2031	40,000	315,303	315,303	454,500				0	1,125,106
2032	40,000	318,456	318,456	459,045				0	1,135,957
2033	40,000	321,641	321,641	463,635				0	1,146,917
2034	40,000	324,857	324,857	468,272				0	1,157,986
2034	40,000	328,106	328,106	472,955				0	1,169,166
2036	40,000	331,387	331,387	477,684				0	1,180,457
2037	40,000	334,701	334,701	482,461				0	1,191,862
2038	40,000	338,048	338,048	487,286				0	1,203,381
2039	40,000	341,428	341,428	492,158				0	1,215,014
2040	40,000	344,842	344,842	497,080				0	1,226,764
2041	40,000	348,291	348,291	502,051				0	1,238,632
2042	40,000	351,774	351,774	507,071				0	1,250,618
<b>20-Year Total</b>	<b>1,621,225</b>	<b>7,904,153</b>	<b>7,169,153</b>	<b>6,214,198</b>	<b>2,816,000</b>	<b>0</b>	<b>500,000</b>	<b>700,000</b>	<b>26,924,729</b>



**YACHATS**  
OREGON

[Date]

City of Yachats

Finance Committee Meeting

January 7, 2025

Budget and Finance Review Session - new Council Member - Nicole Hedlund

Highlights from Oregon Budget Manual - Chapter 3, Page 13 -

Budget Period - July 1<sup>st</sup> to June 30<sup>th</sup>

Basis of Accounting - Modified Cash

Budget Officer - Bobbi Price - City Manager - by Ordinance/Charter

Budget Message - created each year in the Budget Prep process

Budget Calendar - documented below

Budget Process - documented below

Ordinance 370 - by reference - FC to update during this meeting - document follows

State of the City 2024 Revenue Source Exhibit - see below

Long Term Revenue Exhibit - see below

Long Term Revenue - Enterprise Funds - see below

TRT History Exhibit - see below

Financial Reporting Package - link on screen



**YACHATS**  
OREGON

[Date]

How CIP Projects are funded - refer to latest CIP schedule



# YACHATS OREGON

[Date]

<u>Calendar of Financial Plan Reviews</u>													
<u>City of Yachats Finance Committee</u>													
<u>Initial Review - July 2011</u>													
	FC	July	August	September	October	November	December	January	February	March	April	May	June
	Member												
Set the annual calendar for Financial Plan Reviews	ALL	✓											
Review Little Log Church/Museum and Library Financial Plans	KP				✓								
Review Parks/Trails/Commons Financial Plans	TL					✓							
Review Water System Financial Plan	BB	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Review Wastewater System Financial Plan	BB							✓					
Review Streets and Storm Drain Financial Plans	BB								✓				
Participate in the CIP Process	ALL										✓		
Budget Preparation	ALL Nancy											✓	
Budget Approval	Council												✓





CITY OF YACHATS

ORDINANCE NO. 370

(AMENDED ORD. 248 OF 12/10/2004 AND ORD. 355 OF 1/16/2019)

AN ORDINANCE AMENDING THE YACHATS MUNICIPAL CODE CHAPTER 3.10

WHEREAS, the procedure used to develop the Capital Improvement Plan has become a function of the Finance Committee;

and

NOWTHEREFORE, the City of Yachats ordains that Chapter 3.10- Capital Improvement Planning shall be amended to read as

follows:

Chapter 3.10 - Finance Committee and Capital Improvement Planning

Sections:

3.10.010 Membership

3.10.020 Powers and Duties

3.10.030 Capital Improvement Program - Annual Report to City Council

3.10.040 Capital Improvement Program - Adoption and Appropriations

3.10.050 Capital Improvement Program - Public Report

Section 3.10.010 Membership

The City Council shall establish and appoint a Finance Committee that shall also serve as the Capital Improvement

Planning Committee (CIP Committee). The Finance Committee will work with the Commission Chairs and serves in an

advisory role to the City Council.

The City Manager shall serve as the Chair of the Finance Committee.

The Finance Committee shall include 4-6 members skillful in financial analysis.

Nomination for membership will be made jointly by the Mayor, the Council President, and the City Manager in



consultation with the Finance Committee. Each representative will be appointed by the City Council for a specified term.

Members can be removed from the Committee by City Council for cause.

(Ord. 248, Add, 12/10/2004, and Ord. 355 Add 1/16/2019)

### Section 3.10.020 Powers and Duties

The Finance Committee's mission is to address the City's long-term financial planning. This may include complex

organizational issues that impact Capital Improvement Planning, reserve generation, and other long-term financial planning.

The Finance Committee, at public meetings, shall:

1) Provide financial analysis as requested by the City Manager.

2) Provide a long-term horizon for fund balance projections; including appropriations of remaining projects

documented in master plans; revenue, capital expenditures, and reserve balances.

3) Provide a "state of the City" financial report to the City Council - This would be a snapshot of how the financial

long-term picture looks given certain assumptions.

4) Assist the City Manager on special projects including, but not limited to:

a. Review and recommend changes to the City Budget document by the Supplemental Budget process

b. Provide project updates, changes, and substitutions for projects in City's CIP plan

c.

Advise whether system development charges provide for an equitable share of infrastructure and

operational costs

d. If requested by the City Manager, advise on how City Manager organizes the Financial Staff

e. Advise on creation and maintenance of City's Financial reporting.

5) Study proposed capital projects and improvements involving major non-recurring tangible assets and projects



which:

a. are purchased or undertaken at intervals of not less than five years;

b.

have a useful life of at least five years; and

c.

cost over \$5,000; and

6) Other projects assigned by the City Council.

Each year, commission chairs and staff shall submit capital project requests that have completed the Discovery Phase of the

CIP Process or were previously documented in the city's master plans. The Finance Committee shall consider the relative

need, impact, timing and cost of these expenditures and the effect each will have on the financial position of the City. The

Finance Committee will provide a completed CIP to the City Council for approval prior to completion of the annual budget.

(Ord. 248, Add, 12/10/2004 and Ord. 355, Add 1/16/2019)

Section 3.10.030 Capital Improvement Program - Annual Report to City Council

The Finance Committee shall prepare an annual report recommending a Capital Improvement Budget for the next fiscal year,

and a Capital Improvement Program including recommended capital improvements for the following four fiscal years. The

report shall be submitted to the City Council for its consideration and approval. Following Council approval, the first year

amounts shall be included in the proposed budget for the next year for consideration by the Budget Committee.

(Ord. 248, Add, 12/10/2004 Add 1/16/2019)

Section 3.10.040 Capital Improvement Program - Adoption and Appropriations

Adoption of the City's budget, shall permit the expenditure on Capital Improvement Projects included therein of sums from



**YACHATS**  
**OREGON**

[Date]

departmental budgets for surveys, architectural or engineering advice, options or appraisals and the like; but no such

expenditure shall be incurred on projects which have not been so approved by the city through the appropriation of sums in

the current year or in prior years, or for preliminary planning for projects to be undertaken more than five years in the future.

(Ord. 248, Add, 12/10/2004 Add 1/16/2019)

### Section 3.10.050 Capital Improvement Program - Public Report

The Finance Committee's report and the City Council's recommended Capital Budget shall be published and made available

to the public. The Finance Committee shall deposit its original report with the City Manager's Office.

(Ord. 248, Add, 12/10/2004 Add 1/16/2019)

PASSED AND ADOPTED by the City Council of the City of Yachats on this \_\_\_\_\_ day of \_\_\_\_\_.

Ayes:

Nays:

Abstentions:

APPROVED by the Mayor this \_\_\_\_ day of \_\_\_\_\_.

Attest:

Leslie Vaaler, Mayor

Heide Lambert, City Manager

Absent:

State of the City 2024 - Sources of Revenue



# YACHATS OREGON

[Date]

City of Yachats Finance Committee									
Long Term Revenue Plan									
April, 2024									
PLANNED									
	Systems Development Charges (SDC)	Capital Reserves Water	Capital Reserves Sewer	Food & Beverage Tax 2030	Urban Renewal Amendment #2	Urban Renewal Amendment #3	Debt Reserve Reduction Plan	General Fund Transfers Sustainability	Total
<b>Beginning Fund Balance - July 1, 2022</b>	751,225	1,769,000	1,034,000	0	424,000		0	0	3,978,225
<b>Annual Reserve Replenishment</b>									
2023	75,000	200,000	200,000	0	50,000			500,000	1,025,000
2024	75,000	202,000	202,000	0	400,000			200,000	1,079,000
2025	40,000	204,020	204,020	0	0		100,000	0	548,040
2026	40,000	300,000	300,000	0	450,000		100,000	0	1,190,000
2027	40,000	303,000	303,000	0	500,000		100,000	0	1,246,000
2028	40,000	306,030	306,030	0	550,000		100,000	0	1,302,060
2029	40,000	309,090	309,090	0	442,000		100,000	0	1,200,181
2030	40,000	312,181	312,181	450,000				0	1,114,362
2031	40,000	315,303	315,303	454,500				0	1,125,106
2032	40,000	318,456	318,456	459,045				0	1,135,957
2033	40,000	321,641	321,641	463,635				0	1,146,917
2034	40,000	324,857	324,857	468,272				0	1,157,986
2034	40,000	328,106	328,106	472,955				0	1,169,166
2036	40,000	331,387	331,387	477,684				0	1,180,457
2037	40,000	334,701	334,701	482,461				0	1,191,862
2038	40,000	338,048	338,048	487,286				0	1,203,381
2039	40,000	341,428	341,428	492,158				0	1,215,014
2040	40,000	344,842	344,842	497,080				0	1,226,764
2041	40,000	348,291	348,291	502,051				0	1,238,632
2042	40,000	351,774	351,774	507,071				0	1,250,618
<b>20-Year Total</b>	<b>1,621,225</b>	<b>7,904,153</b>	<b>7,169,153</b>	<b>6,214,198</b>	<b>2,816,000</b>	<b>0</b>	<b>500,000</b>	<b>700,000</b>	<b>26,924,729</b>



# YACHATS OREGON

[Date]

City of Yachats									
Water/Wastewater Revenues									
Monthly Billings									
Water									
Fiscal Year Ending June 30									
	6/30/19	6/30/20	6/30/21	6/30/22	6/30/23	6/30/2024	6/30/2025		
July	53,411.03	64,391.40	60,138.21	71,804.53	81,834.45	81,195.55	91,048.81		
August	64,881.44	62,220.21	64,119.22	77,762.14	75,545.58	88,069.32	84,309.41		
September	64,553.66	63,443.13	64,131.63	70,338.17	74,115.28	81,388.96	83,842.04		
October	54,100.00	51,538.59	57,328.52	63,164.14	75,954.19	70,904.23	74,483.07		
November	56,803.23	52,142.29	55,035.48	56,897.92	61,793.97	69,029.87	73,978.37		
December	49,687.07	52,819.38	55,232.94	61,831.93	65,735.77	70,154.07			
January	50,672.59	58,558.14	59,665.16	65,817.40	70,411.98	72,850.15			
February	50,480.40	68,669.39	58,190.83	64,000.00	65,818.54	73,270.20			
March	49,940.11	57,467.51	57,292.78	64,245.74	66,355.61	64,311.93			
April	53,029.61	48,865.42	66,780.90	73,414.93	74,724.39	79,213.63			
May	54,399.95	49,842.59	63,554.80	54,169.26	67,477.72	67,724.00			
June	48,639.62	55,492.22	69,108.26	67,238.20	75,815.78	77,282.04			
<b>Total</b>	<b>650,598.71</b>	<b>685,450.27</b>	<b>730,578.73</b>	<b>790,684.36</b>	<b>855,583.26</b>	<b>895,393.95</b>	<b>407,661.70</b>		
<b>Change from Prior Year - Full Year</b>		<b>5.36%</b>	<b>6.58%</b>	<b>8.23%</b>	<b>8.21%</b>	<b>4.65%</b>			
<b>YTD</b>	293,749.36	293,735.62	300,753.06	339,966.90	369,243.47	390,587.93	407,661.70		
<b>Change from Prior Year - % Of Year/Budget</b>	<b>45.2%</b>	<b>42.9%</b>	<b>41.2%</b>	<b>43.0%</b>	<b>43.2%</b>	<b>43.6%</b>	<b>41.7%</b>		
1st Quarter	182,846.13	190,054.74	188,389.06	219,904.84	231,495.31	250,653.83	259,200.26		
2nd Quarter	160,590.30	156,500.26	167,596.94	181,893.99	203,483.93	210,088.17	148,461.44		
3rd Quarter	151,093.10	184,695.04	175,148.77	194,063.14	202,586.13	210,432.28			
4th Quarter	156,069.18	154,200.23	199,443.96	194,822.39	218,017.89	224,219.67			
<b>Total</b>	<b>650,598.71</b>	<b>685,450.27</b>	<b>730,578.73</b>	<b>790,684.36</b>	<b>855,583.26</b>	<b>895,393.95</b>	<b>407,661.70</b>		
Budget					847,000.00	894,700.00	977,000.00	82,300.00	9.20%
Over/Under					8,583.26	693.95			
Budgeted Increase						<b>5.6%</b>	<b>9.2%</b>		



# YACHATS OREGON

[Date]

City of Yachats		Wastewater								
Water/Wastewater Revenues		Fiscal Year Ending June 30								
Monthly Billings		6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025		
July		50,631.99	62,950.66	45,632.96	67,543.10	77,054.07	73,593.79	85,832.48		
August		62,521.83	60,903.13	61,965.07	73,917.88	73,609.93	83,028.44	80,142.92		
September		62,811.71	61,883.78	63,405.15	66,013.12	69,372.87	76,505.80	79,696.45		
October		51,984.79	49,445.41	55,952.16	58,577.33	71,215.88	65,365.17	70,409.45		
November		55,162.38	49,968.99	53,443.19	52,938.49	57,662.04	64,615.60	69,776.49		
December		47,381.10	50,026.43	53,784.25	57,064.01	61,385.97	65,564.77			
January		47,538.64	56,939.76	55,422.10	61,552.66	66,003.85	67,477.08			
February		49,007.25	48,906.90	56,033.49	60,000.00	61,418.25	68,553.43			
March		46,103.22	52,716.74	53,525.92	59,109.47	62,136.15	59,044.18			
April		48,183.52	46,157.87	62,421.75	69,006.66	70,122.37	72,402.60			
May		50,847.90	46,689.00	60,874.10	51,934.14	63,187.02	66,815.00			
June		44,167.24	54,440.00	65,264.29	63,723.81	71,323.37	72,970.94			
		616,341.57	641,028.67	687,724.43	741,380.67	804,491.77	835,936.80	385,857.79		
	<b>Change from Prior Year - Full Year</b>		<b>4.01%</b>	<b>7.28%</b>	<b>7.80%</b>	<b>8.51%</b>	<b>4.07%</b>			
	YTD	283,112.70	285,151.97	280,398.53	318,989.92	348,914.79	363,108.80	385,857.79		
	<b>Change from Prior Year - % Of Year/Budget</b>		<b>0.72%</b>	<b>-1.67%</b>	<b>13.76%</b>	<b>9.38%</b>	<b>4.07%</b>	<b>6.27%</b>		
		<b>45.9%</b>	<b>44.5%</b>	<b>40.8%</b>	<b>43.0%</b>	<b>43.4%</b>	<b>43.4%</b>	<b>42.4%</b>		
		175,965.53	185,737.57	171,003.18	207,474.10	220,036.87	233,128.03	245,671.85		
		154,528.27	149,440.83	163,179.60	168,579.83	190,263.89	195,545.54	140,185.94		
		142,649.11	158,563.40	164,981.51	180,662.13	189,558.25	195,074.69			
		143,198.66	147,286.87	188,560.14	184,664.61	204,632.76	212,188.54			
		616,341.57	641,028.67	687,724.43	741,380.67	804,491.77	835,936.80	385,857.79		
				Budget		789,000.00	842,500.00	911,000.00	68,500.00	8.68%
				Over/Under		15,491.77	(6,563.20)			
				Budgeted Increase			<b>6.8%</b>	<b>8.7%</b>		



# YACHATS OREGON

[Date]

<u>City of Yachats</u>											
<u>Executive Level Transient Rental Tax Summary</u>											
<u>January, 2025 FC Meeting</u>											
			Stays Apr-Jun Paid in July First Quarter	Stays Jul-Sep Paid in October Second Quarter	Stays Oct-Dec Paid in January Third Quaretr	Stays Jan-Mar Paid in April Fourth Quarter	Full Year	Individual Hotels	Expedia	Individual Homes	HomeAway
	YE June 30, 2021		63,269	464,427	266,748	217,284	1,011,728	599,614	12,105	322,239	77,770
	YE June 30, 2022		375,856	535,672	247,522	233,348	1,392,398	940,756	26,234	358,750	66,658
	YE June 30, 2023		362,404	556,232	257,937	224,407	1,400,980	917,125	83,004	322,502	78,349
	YE June 30, 2024		334,045	549,557	251,440	207,915	1,342,957	932,056	79,470	287,991	43,440
	YE June 30, 2025		324,984	585,641							

CIP Report  
 FY 24-25 2025-01-02  
 General Fund

Fund/Code	Masterplan	Department/Project Description	CIP Budget 24-25	Spending Jul-Nov 24	Spending Dec 24	Proposed CIP Adjustment
<b>General Fund</b>		<b>Streets</b>				
E2PHS3ST		Loma to River Rd General Engineering	\$20,000		875	
GIMLETGT		Gimlet Gates	\$35,000			-\$35,000.00
HW101DEL		Hwy 101 Curve Delineators**	\$35,000	210	596.25	\$40,000.00
		Street Repairs	\$100,000			
<b>Total</b>			<b>\$190,000</b>	<b>210</b>	<b>1471.25</b>	
<b>General Fund</b>		<b>City Hall</b>				
		Emergency Preparedness	\$20,000			
		501 Gutters and Fascia, Building Repair	\$20,000			
CHEXTUPG		Exterior Rehabilitation; ADA Compliant/Code & Safety Review	\$60,000	24950		
		Interior Security Remodel	\$30,000			
		Fake Police Car	\$5,000			
		Security Upgrade	\$20,000			
<b>Total</b>			<b>\$155,000</b>	<b>24950</b>		
<b>General Fund</b>		<b>Parks and Trails</b>				
BOARDWLK		Bayside Boardwalk Engineering	\$60,000	23924	1032	-\$35,000.00
BOARDWLK		Boardwalk Construction	\$125,000			-\$125,000.00
		O'Neill property			153767.75	\$153,767.75
<b>Total</b>			<b>\$185,000</b>	<b>23924</b>	<b>154799.75</b>	
<b>General Fund</b>		<b>Commons</b>				
		Gutters and Fascia and Roof Repair	\$20,000			
		M/E/P Updates	\$20,000			
		Fire & Safety Updates; Egress, Hardwa	\$20,000			
		Security Updates	\$5,000			
COMMSDLT		Sound / Lighting Updates	\$20,000			
		Generator Rehousing and Relocation - Resiliency Measure	\$15,000			
		Interior Remodel to Accommodate Childcare Facilities / Secure Area	\$15,000			
CIVICOMP		Park Plan / Civic Plan / Masterplan	\$120,000		4800	
		Resiliency - Solar Energy	\$50,000			-\$50,000.00
COMMSTNE	COMMSTNE	Stairs NE Entrance	\$25,000	8800		
COMMPAV1	COMMPAV1	Pavilion Upgrades	\$35,000	30679.32		\$45,000.00
		Commons Storage Improvements	\$14,500			-\$8,000.00
BASKETHP	BASKETHP	BASKETBALL HOOP REPLACEMENT		5000		\$5,000.00
<b>Total</b>			<b>\$359,500</b>	<b>44479.32</b>	<b>4800</b>	
<b>General Fund</b>		<b>Library</b>				
		Website and Branding	10,000			
		Evaluate Suitability of Site	35,000			
		Preconstruction and Construction	550,000	65492.86	1162.5	
<b>Total</b>			<b>595,000</b>	<b>65492.86</b>	<b>1162.5</b>	
<b>General Fund</b>		<b>Little Log Church Museum</b>				
LLCMRENO		LLCM Rehabilitation	100000	5771.24	1802.96	
<b>General Fund Total</b>			<b>\$1,584,500</b>	<b>328863.88</b>		-\$9,232.25 Sum of CIP Amendment changes

**CIP Report**  
**FY 24-25**  
**Public Works**

2025-01-02

<b>Fund/Code</b>	<b>Masterplan</b>	<b>Department/Project Description</b>	<b>CIP Budget 24-25</b>	<b>Spending Jul-Nov 24</b>	<b>Spending Dec 24</b>
<b>ENTERPRISE</b>		<b>WATER</b>			
WTPSCADA		SCADA Upgrade	\$30,000		
WTPUPGRD	M/P T-1 (1)	WTP Upgrade CIP Annually	\$30,000	\$16,797	
WPCLRRHB	<b>M/P T-2 (2)</b>	Water Plant Clarifier - Rehabilitation of Drives	\$250,000		
REEDYIMP	M/P S-5 (1)	Reedy Creek Raw Water Pipeline Improvement	\$104,000	\$25,000	
		Annual Hydrant Replacements	\$10,000		
WELECGT		Public Works Slide Gate	\$20,000		
WTPLNDAC		Property Acquisition, Surveys, Geotech	\$280,000	\$221,268	
RESSEVAL	M/P ST-2 (2)	Water Tank Seismic Retrofit Engineering	\$30,000	\$21,269	
		Water Treatment Plant Fence	\$20,000		
		Blackstone 126 res Fence	\$25,000		
		Water Booster Stations Gensets	\$70,000		
SWLCWPUD	M/P S-3 (1)	Analysis / Engineering SWLCWPUD	\$70,000	\$14,082	\$280.00
		2ND ST PH3 Loma to River Rd Engineering - Water	\$15,000		
E2PHS3WL	M/P D-13 (1)	2ND ST PH3 Loma to River Rd Waterline Construction	\$75,000		\$875.00
		Water Unplanned / Contingency	\$25,000		
STSEISMIC		SOUTH TANK SEISMIC IMPROVEMENTS		\$37,244	
<b>Total</b>			<b>\$1,054,000</b>	<b>\$335,661</b>	<b>\$1,155.00</b>

<b>ENTERPRISE</b>		<b>WASTEWATER</b>			
PUMPLGS	M/P P-1 (1)	Submersible Pump Plug Engineering & Installation	\$300,000	\$81,143	\$151,335.05
MLSPUMP4		Main Lift Station Improve	\$166,000	\$52,244	
		Annual Inflow and Infiltration (I&I) Rehabilitation	\$40,000		
	M/P G-4 (1)	Hanley Drive Sewer Manholes	\$20,000		
RVRSDIMP	M/P P-6 (2)	Riverside Lift Station Improvements	\$50,000	\$35,468	
		Multi-VFD Upgrades	\$25,000		
	M/P T-12 (2)	UV Disinfection Control Upgrades	\$85,000		\$8,900.00
		Man Doors PW Bldg #2	\$15,000		
WWELECGT		Public Works Slide Gate	\$25,000		
GISMAPTL		GIS Mapping & Geolocation Utility Line Hardware	\$25,000	\$10,597	
		2ND PH3 Loma to River Rd Wasteline Engineering	\$10,000		
E2PHS3WW		2ND PH3 Loma to River Rd Wasteline Construction	\$50,000		
		PW Fuel Tank & Trailer	\$15,000		
		Wastewater Treatment Plant Upgrades	\$248,000		
		Wastewater Unplanned / Contingency	\$25,000		
PWDESNST		PW DESIGN STANDARDS		\$240	
WWBUPGEN		WW PORTABLE + BACKUP GENERATOR		\$35,000	
PWRLUPDR		PW ROLL UP DOORS		\$69,913	
<b>Total</b>			<b>\$1,099,000</b>	<b>\$284,605</b>	<b>\$160,235.05</b>