

1. 11:00 A.M. Agenda

Documents:

[2025-05-21 City Council Regular Meeting Agenda \(1\).Pdf](#)

2. Work Session Meeting Material

Documents:

[1A 2024-11-20 Draft Mark Up Council Rules.docx \(1\).Pdf](#)

[3A12 HIP2515 Yachats Award Letter \(1\).Pdf](#)

[3A 2025 Goals And Tracking City Of Yachats - 2025 Goals \(1\).Pdf](#)

2.I. Additional Documents Added After Meeting

Documents:

[Street Fee Presentation.pdf](#)

3. Regular Meeting Materials

Documents:

[3A1 May 2025 City Staff Report \(1\).Pdf](#)

[3A11Water Capacity \(1\).Pdf](#)

[3A12 1\\_SZ US 101 Yachats Packet 14029 \(1\) \(1\).Pdf](#)

[3A13 UNDERGROUNDING PLAN DRAFT 4-16-25 \(1\).Pdf](#)

[3A14 Little Log House Church Museum Sequencing \(1\).Pdf](#)

[3A15 Yachats Library 30125.T03 - Primary Schedule \(1\).Pdf](#)

[3A16 Grants For Yachats \(1\).Pdf](#)

[3A17 2025 Commons\\_Policy\\_Revised- Copy B \(1\).Pdf](#)

[3A18 2025 Commons\\_Policy\\_Revised- Practice Run \(1\).Pdf](#)

[3A19 Copy Of Commons Report - Infrastructure \(2\) \(1\).Pdf](#)

[3A110 Copy Of Jan - Mar 2025 Quarterly Usage - In Use \(1\) \(1\).Pdf](#)

[3B1 Sheriff Report - May 2025 \(1\) \(1\).Pdf](#)

[3B1A 04.2025 Dorsey Detail Report \(1\) \(1\).Pdf](#)

[3B1B 04.2025 Collins Detail Report \(1\) \(1\).Pdf](#)

[3B1C Dorseys Diaries- May 2025 \(1\).Pdf](#)

[3C1 April 2025 Commission-Committee Reports \(1\) \(1\).Pdf](#)

[3D1 April Council Summaries \(1\) \(1\).Pdf](#)

[3E1 2025-04 April City Council Graphs \(1\).Pdf](#)

[3E2 2025-04 Financial Report Council.pdf](#)

[3E3 2025-04 Fund Balances And Contract Exp.pdf](#)

[4A1 Dahl Rate Review 2025 Cover Letter - Yachats \(1\).Pdf](#)

[4A2 Dahl Disposal Service, Inc Financial Statement 2024 \(1\).Pdf](#)

[4A3 2025 Rate Review Model - Yachats \(1\).Pdf](#)

[4A4 Yachats Rate Schedule 2025-26 \(1\).Pdf](#)

[4B1 Economic Development Alliance Of Lincoln County Supporting Documents.pdf](#)

[4C1 Online Form Submission 321 For City Of Yachats Volunteer Agreement\\_Redacted \(1\).Pdf](#)

[4C2 2025-255 RES Library Commission Appointment \(1\).Pdf](#)

[4D1 Water Capacity Report \(1\).Pdf](#)

[4D2 Water Capacity 5.2025 \(1\) \(1\).Pdf](#)

[4E1 1\\_SZ US 101 Yachats Packet 14029 \(2\).Pdf](#)

4G1 City Of Yachats FY23 (1).Pdf  
4G2 Yachats URD Audit FY23 (1).Pdf  
4G2A 2025-256 RES Audit Findings FY 2023 (1).Pdf  
4G3 City Of Yachats Audit FY24 (1).Pdf  
4G4 Yachats URD Audit FY24 (1).Pdf  
4G4A 2025-257 RES Audit Findings FY 2024 (1) (1).Pdf  
5A1 Q3- Report 2025-1-1 (1).Pdf  
5B1 CPC Year End\_Current 2025 Report.docx (1).Pdf  
5C1 City Of Yachats View The Future Grant Report (1).Pdf





**CITY OF YACHATS**  
**441 N Hwy 101, Civic Meeting Room 1**  
**Wednesday, May 21, 2025, at 11:00 am & 1:00 pm**  
**To Be Held In-Person & Via Zoom**

Join Zoom Meeting

<https://us02web.zoom.us/j/89654498587>

Meeting ID: 896 5449 8587

**Work Session Meeting- 11:00 am**

- I. Review of City Council Rules update
  - A. [Conversation and review](#)
- II. Street Fee Presentation and Conversation
  - A. Conversation and review
- III. 2025 City Council Goal Review & Progress
  - A. [City Council Goals](#)

**Regular Council Meeting- 1:00 pm**

- I. **Announcements, Proclamations, and Correspondence**
  - a. [Email Correspondence regarding Ocean View Drive Delineators](#)
- II. **Public Comment** – limited to items not on the agenda  
(5-minute limitation per person)
- III. **Consent Agenda** – vote to approve
  - a. The City Manager and City Staff report
    - i. [Link to report](#)

*The Yachats City Council meetings are open to the public and interested citizens are invited to attend via Zoom. 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. 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 May 14, 2025 By: Kimmie Jackson City Recorder*



- b. Lincoln County Sheriff Contract Report
  - i. [Link to report](#)
- c. Commission/Committee April meeting summaries
  - i. [Link to summaries](#)
- d. City Council April meeting summary
  - i. [Link to the meeting summary](#)
- e. Financial Reports
  - i. [Link to April 2025 graph finance overview](#)
  - ii. [Link to April 2025 financial consolidated report, Council](#)
  - iii. [Link to April 2025 financial fund balance & contract expense](#)

#### **IV. New Business**

- a. Dahl Disposal Rate Proposal
  - i. [Cover Letter](#)
  - ii. [Dahl Disposal Financial Report](#)
  - iii. [Yachats Review Model](#)
  - iv. [Yachats Rate Schedule 2025-2026](#)
- b. Economic Development Alliance of Lincoln County
  - i. [Link to supporting documents](#)
- c. Library Commission
  - i. New member approval
    - 1. [Petersen Application](#)
    - 2. [RES 2025-255](#)
- d. Water Capacity Presentation
  - i. [Water Capacity Cover Sheet](#)
  - ii. [Water Capacity Report- McClung](#)
- e. ODOT Speed Study

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*POSTED May 14, 2025 By: Kimmie Jackson City Recorder*



- i. [Speed Study Packet](#)
- f. Tidepooling with Councilors
- g. FY 23 & FY 24 Audit Acceptance
  - i. [FY 23 Audit](#)
  - ii. [FY 23 Urban Renewal District Audit](#)
    - 1. [Resolution](#)
  - iii. [FY 24 Audit](#)
  - iv. [FY 24 Urban Renewal District Audit](#)
    - 1. [Resolution](#)

## **V. Ongoing Business**

- a. Yachats Area Chamber of Commerce- DMO Contract
  - i. [Link to year-end report](#)
  - ii. [Presentation of advertising, promotions, and videos to be given at the meeting](#)
- b. Cape Perpetua Collaborative- Community Support funding report
  - i. [Link to year-end report](#)
- c. View the Future- Year Report- Community Support funding report
  - i. [Link to year-end report](#)

## **VI. Other Business**

- a. From the Mayor
- b. From Council
- c. From Staff

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*POSTED May 14, 2025 By: Kimmie Jackson City Recorder*

\*Every time I have printed this, it has been different.

\*My copy (printed at home) was different from what Neal copied for Mary Ellen.

\*This copy is different from the copy I first wrote comments on..

# City Council Rules

*Catherine Whitten Carey and Mary Ellen O'Shaunessey  
collaborated on revision suggestions 11/13/24*



\*Do we need rules about filling vacant positions; swearing ins?

## City of Yachats, Oregon

## Draft 1

Changes and questions by Mary Ellen and Catherine Whitten-Carey

Comments by Mayor Berdie and Barry Collins

Green are questions or comments by Lorraine Fritz Barrett

## Draft 2

Changes by Mayor Berdie

Changes and comments by Barry Collins

Please note: I have not reformatted the document yet. I want to be sure all the paragraphs are correct and in order first. Once the document has been reviewed and a “clean copy” is approved, I will format.

Initially Adopted and Effective March 1, 2005

Amended April 11, 2005

Amended April 6, 2008

Amended June 11, 2008

Amended November 1,  
2008

Amended January 3, 2012

Amended March 5, 2013

Amended July 4, 2015

Amended August 1, 2018

Amended December 18, 2019

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## 1 ~~AUTHORITY AND PURPOSE STATEMENT~~ Stet - authority to enact rules is different from purpose

The Charter of the City of Yachats provides that the Council shall adopt rules for the government of its proceedings. The City utilizes the Council-Manager form of government which combines the political leadership of local elected officials (Mayor and City Council) with the managerial experience of an appointed manager. All power and authority to set policy rests with the City Council. The City Council in turn hires a nonpartisan ~~manager~~ City Manager who has very broad authority to administer, supervise and lead the organization. The following set of rules shall be in effect upon their adoption by the Council and until such time as they are amended or new rules adopted.

*Collins: Format of my edits: since I can't find a strikethrough, deletions are highlighted in yellow. Additions are in blue text. Beige highlighting indicates there is a comment (as does this big light blue box).*

## 2 MEETINGS OF THE COUNCIL

### 2.1 Meetings to be Public

The deliberations and proceedings of the Council shall be open to the public, except as state law may provide otherwise (e.g., executive sessions).

### 2.2 Regular City Council Meetings

The Council shall meet at ~~9:30 AM on the first Thursday of each month, following the work session, if held, and at 2:00~~ 1:00 pm monthly, on a consistent schedule, as determined by a vote of the current Council. on the third Wednesday of each month in the City Hall Council Chambers or at any place that the Council may direct. On recognized City holidays which fall on a Council meeting day, the Council shall determine date, time and place of that meeting.

### 2.3 Special City Council Meetings- ~~(Open to public) 2.3 2.52 to be reviewed and rewritten not needed - 2.1 covers this.~~

A special meeting is any meeting that is not a regular meeting, work session or executive session. The Mayor, or in the Mayor's absence, the President of the Council, may call a special meeting of the Council. Three (3) Councilors may also call a special meeting by filing a request with the City Manager. Notice of a special meeting shall be given to each member of the Council and to the public at least 24 hours in advance of the meeting. Notice may be given in writing, in person, by telephone or by email. No business other than that for which a special meeting is called can be transacted at a special meeting. Specify differences between Special Meeting and Work Session action can be taken at regular or special meetings; not at work session. Binding votes may be taken in a special meeting. Special meetings should be used sparingly.

*Collins: why boldface "email" in 2.3? Also, comma added in 2.4*

### 2.4 Executive Sessions ~~(Closed to public) not needed~~

An executive session (a meeting closed to the public) may be held in accordance with the Oregon Public Meetings Law. The Presiding Officer, or three (3) Councilors, may call any regular, special, or emergency meeting into executive session by citing the specific provision of ORS



192.660 which authorizes the session. Executive sessions may also be separately scheduled pursuant to the requirements for special meetings.

#### **2.4.1 Attendance at Executive Sessions**

The Presiding Officer shall determine which persons other than the Council shall attend an executive session.

#### **2.4.2 Media Attendance**

Representatives of the news media shall be allowed to attend executive sessions except those called pursuant to the ORS subsection for deliberations with persons designated to carry on labor negotiations. The Presiding Officer shall instruct any media representatives present not to disclose the substance of any discussion during executive session.

#### **2.4.3 Final Decision Prohibited**

No final decision shall be made in executive session. To make a final decision, the Presiding Officer shall either call the meeting into open session or place the decision on the agenda of a future open session.

#### **2.5 Work Session Meetings** Specify difference between Special Meeting and Work Session see 2.3

~~Work Session meetings may be held on the first Wednesday of the month and would precede the regular Council Meeting. Work Sessions may also be scheduled as necessary by consensus of the Council. Work Session meetings are informal sessions to review upcoming issues, receive special reports, conduct goal setting sessions and for special training purposes.~~

~~Collins: Work Session meetings may be held on the first Wednesday Thursday of the month and may also would precede a regular Council Meeting. Work Sessions may also be scheduled at other times as necessary by consensus of the Council. Work Session meetings are informal sessions to review upcoming issues, receive special reports, conduct goal setting sessions and for special training purposes.~~ not needed

##### **2.5.1 Subjects For Work Sessions** Is 2.51 and 2.52 needed? Examples of Work Sessions Include:

~~Review the list of topics to be included on the agenda of the next regular meeting with the following considerations:~~

~~Collins At a work session meeting, the Council may review the list of topics to be included on the agenda of the next regular meeting which may include with the following considerations:~~

- **Staff/Council Discussion.** Provide an opportunity for discussion between staff and Council to analyze an issue and receive direction from Council on how to proceed.
- **Information.** Receive selected information concerning proposed agenda items.
- **Available Data.** Establish if enough information has been submitted for the Body Council to make informed decisions. If more information is required, notify City staff that additional information is required before the regular meeting.

~~**2.5.2 Finalize Agenda.** Set a final Agenda for the regular meeting. Allowing for time constraints, determine if an additional meeting will be needed to address all agenda items or if~~

~~certain items can be carried over to the next month's agenda. Agenda set by Mayor, City Manager and Council President.~~ Work session may be used to provide City Manager, Mayor and Council President with guidance on setting a future regular meeting agenda.

This could all be deleted.

~~Berdie: This seems vague to me. Better might be Provide City Manager, Mayor, and Council President with guidance on setting future regular meeting agenda~~

## 2.51 Limits to Topics For Discussion

The merits of specific topics brought before the body by the public should not be discussed nor any direct action taken until a regularly scheduled meeting. This could be deleted - makes no sense - can't discuss anything without reference to merits.

## 3 MEETING PROCEDURES

Is this a heading?

### 3.1 Presiding Officer and Duties

The Mayor, or in the absence of the Mayor, the Council President, shall be the Presiding Officer at all meetings. In the case of the absence of the Mayor and the Council President, the City Manager shall call the meeting to order and the Council shall elect a Presiding Officer by majority vote. The Presiding Officer shall conduct all meetings, preserve order, enforce the rules of the Council and determine the order and length of discussion on any matter before the Council subject to these rules. The Presiding Officer may debate and vote on any issue.

#### 3.1.1 Quorum Requirements

The Presiding Officer shall call the meeting to order at the time designated for a scheduled meeting. Except to adjourn, a quorum is necessary to conduct business at any meeting of the City Council. Quorum is defined by charter as a majority of the Council members Specify (3 of 5, total present) No, because vacancy can reduce size (eg. if only 3 seats, 2 = quorum). Therefore, at minimum, three (3) of five (5) members must be present. Measures must receive a majority of votes to pass (a tie does not pass).

#### 3.1.2 Right of Councilor to be Heard

Every Councilor desiring to speak shall gain the attention of the Presiding Officer by raising his/her hand and, upon recognition by the Presiding Officer, shall confine their remarks to the question under debate. It is recommended that no\*OK because firm rule causes problems and the mayor still presides member shall speak more than once on the same subject until all members who wish to speak have had the opportunity to do so. Agenda item "Other Business - Council" is the time for Council members to offer a topic for consideration for a future Council agenda. Members should state their concern up front, followed by a brief explanation of why the Council may want to consider the topic at a future meeting. Questioning of Staff. Councilors desiring to question the administrative staff may direct the inquiry to the Presiding Officer or to the person designated by the Presiding Officer to answer the inquiry during the Council meeting. stet delete contradictory language why is this contradictory? Although I would delete it if the mayor agrees.

### 3.1.3 Preservation of Order

The Presiding Officer shall preserve order and decorum, discourage attacks on personalities or the impugning of Councilor's motives, and confine Councilor debate to the question under discussion. Persons in attendance at the meeting who become disorderly, abusive, or disruptive may be removed from the meeting. The Presiding Officer may summon the assistance of police/~~sheriff~~ law enforcement officer or administrative staff to assist in maintaining order, and if an arrest of a person(s) is deemed necessary by the presiding officer to restore or maintain order, the Presiding Officer may sign a complaint or citation on behalf of the City.

### 3.1.4 Points of Order

The Presiding Officer shall determine all points of order, ~~subject to the right of any Councilor to appeal to the Council.~~ ? the council may vote to override the presiding officer on a point of order. means the council can overrule a point of order.

### 3.1.5 Administrative Staff, City Employees Addressing Council

City administrative staff and other City employees desiring to address the Council shall first be recognized by the Presiding Officer and shall address such remarks to the Presiding Officer. The staff shall respond to questions or comments by the Council or members of the public with permission of the Presiding Officer, and shall do so in a polite, tactful manner.

### 3.1.6 Public Comment All needs revision to wording - suggestion will be presented.

~~No person shall enter into any discussion without being recognized by the Presiding Officer. Any citizen desiring to address the Council should come to the designated location to address the Council and be recognized by the Presiding Officer. After being recognized by the Presiding Officer, the person shall state their name and address for the record.~~ ~~stet indicate whether they are a resident. What is wrong with the rest of this?~~

*Berdie: In my LOC training, it was suggested that the address requirement inhibits testimony, Perhaps we can require only the City, (The issue then is that many people think that they live in Yachats but they are not in City limits)*

*"Speakers shall identify themselves by their names and by their place of residence. Speakers may state their mailing address."*<sup>7</sup>

Agenda item "Public Comment" provides the opportunity for any member of the public to speak on any topic that is not on the meeting agenda. There will be an opportunity to speak on agenda items as the items are announced. ~~Audience members will be recognized by a show of hand, and will come forward to the podium, stating name and address for the record. Audience members are asked to address their comments to the Presiding Officer, avoid personalizing or directing comments to any one or more individuals, try to be succinct and avoid lengthy commentary. Responses from Council members should be made after being recognized by the Presiding Officer.~~

A person shall enter into any comment/discussion only after being recognized by the Presiding Officer.

An audience member will be recognized by a show of hand and, once recognized by the Presiding Officer, they will be invited to come forward to the podium. The audience member

will state their name and place of residence address if they live within the City limits for the record, prior to speaking.

Any citizen audience member addressing the Council shall be limited to five minutes unless further time is granted by the Presiding Officer. ~~No citizen shall be allowed to speak more than once upon any one subject until every other citizen choosing to speak has had an opportunity.~~ Audience members are asked to address their comments only to the Presiding Officer.

Responses from Council Members should be made after being recognized by the Presiding Officer.

No citizen audience member shall be allowed to speak more than once upon any one subject until every other citizen choosing to speak on that topic has had an opportunity.

After a motion has been made, no citizen shall address the Council without first securing permission from three (3) councilors. Why is this needed? Mayor needs only to decline to recognize anyone while motion is pending.

### **3.2 Decorum of Meeting**

? Empty this is a heading

#### **3.2.1 Improper Conduct**

The following actions are not condoned by the City Council and may be cause for the Presiding Officer to have the person(s) removed from the Council Chambers:

- Using or making of loud or disruptive language, noise or conduct which obstructs the work or the conducting of the business of the Council. This includes threatening who interprets threatening? words or gestures toward anyone physically present or otherwise (present via video). in attendance. Persons attending via video or telephone connection are subject to the provisions of Section 3.2
- Engaging in violent or distracting action.
- Willful injury of furnishings or of the interior of the Council Chambers or other meeting place.
- Refusal to obey any rules of conduct, including the limitations on occupancy and seating capacity.
- Refusal to obey an order of the Presiding Officer or an order issued by a Councilor which has been approved by a majority of the Councilors present.

#### **3.2.2 Removal Action**

The Presiding Officer shall warn any person(s) whose conduct is described above before taking action to have such person(s) removed.

#### **3.2.3 Vacating Council Chambers**

If a meeting is disrupted by members of the audience, the Presiding Officer or a majority of the Councilors present may call for a recess until order is restored.

### 3.2.4 Picture Taking and Filming

Photography and filming in the Council Chambers or other meeting places shall be allowed when permitted by the Presiding Officer.

### 3.2.5 Seating CapaCity And Safety Requirements

The safe occupancy and seating capaCity of the Council Chambers, as determined by the Fire Chief Marshall, shall be posted within the Council Chambers. The limitations on occupancy and seating capaCity so determined and posted shall be complied with at all times. Is it posted?

Aisles shall be kept clear at all times. Members of the audience shall abide by the seating plan in the chambers, and should not move forward of the seating areas unless wishing to address and be recognized by the Presiding Officer.

### 3.2.6 Flags, Signs and Posters

~~No flags, posters, placards, or signs, unless authorized by the Presiding Officer, may be carried or placed within the Council Chambers, any other meeting place, or in any meeting place where a public hearing is being held.~~ Given limited seating and sight lines in council chambers, flags, posters, signs and placards are not allowed if they obstruct any attendees sight or auditory access. This restriction shall not apply to arm bands, emblems, badges or other articles worn on personal clothing of individuals, provided that such devices are of such a size and nature as not to interfere with the vision or hearing of other persons at the meeting, and providing that such devices do not extend from the body in a manner likely to cause injury to another.

### 3.2.7 News Media

The Council recognizes the important role of the news media in informing the public about the decisions, activities and priorities of government. Accommodations shall be made where practical for members of the press at Council meetings so that they may observe and hear proceedings clearly. The terms “news media” “press” and “Representative of the press” for the purpose of these rules are interchangeable and mean someone who:

- Represents an established channel of communication, such as a newspaper or magazine, radio or television station; and
- Regularly reports on the activities of government or the governing body.
- Final decisions on the qualifications of an individual as a representative of the news media shall rest with the Council.

## 3.3 Rules of Order

The City of Yachats has adopted the latest edition of Modern Parliamentary Procedure by Ray E. Keesey as its procedural guide for deliberation and decision making, subject to charter and ordinance provisions.

### 3.3.1 Ordinary And Special Motions

General consent may be used for ordinary and special motions such as:

- to adjourn
- to recess
- to close deliberation
- to postpone

- to refer
- to withdraw, reconsider, or rescind

### 3.3.2 Main Motions

For Main motions such as requests for action, policy changes, appointments, etc., may use the following parliamentary procedure, After a motion has been made the presiding officer:

- Asks if the motion is understood by the entire Council.
- Invites discussion (from the Council).
- Restates the motion in its final form (the minutes taker can repeat the motion).
- Asks for the affirmative vote followed by the negative vote.
- Announces the result of the voting and adds any necessary information to interpret or to effect the decision.

### 3.4 Order of Business

The recommended order of business of the City Council shall be as follows. The Mayor or Presiding Officer has authority to adjust the agenda items and order of business. Stet Why not retain?

- Announcements
- Correspondence
- Public Comment
- Consent Agenda, Staff Reports, Council and Commission Meeting Minutes, Financial Reports
- Minutes of the Previous Work Session, Executive and Regular Meeting.
- Bills for Approval
- Resolutions Memorializing Actions Taken by Simple Motion at Previous Meeting
- Resolutions Not Requiring Further Discussion by Council
- Other Actions Not Requiring Further Discussion by Council and Those Actions Outlined in Council Rules
- Third Party Reports and Presentations
- Guests
- Commissions
- City Council
- Public Works Director
- City Manager
- City Attorney
- City Planner
- Public Hearing Comment Public Comment Hearings
- Unfinished Ongoing Business
- New Business
- Other Business
- From the Council
- From the Staff

### 3.4.1 Consent Agenda

Before the vote is taken on the Consent Agenda, a Council member may request that one or more items be excluded **or amended** therefrom. The remaining items may then be voted upon as a whole. Items removed from the Consent Agenda as provided above shall be taken up for action immediately after the Consent Agenda vote and before the next item on the agenda is taken up.

### 3.5 ~~Public Hearings~~ **stet Comment**. This is a specific procedure in Municode

The public hearing **stet comment** procedure shall be followed as set forth ~~in the Municipal Code~~ and **stet** in Resolutions adopted by City Council. See Exhibit "A" (attached).

The Presiding Officer may, with the approval of Council, limit the time and number of speakers at each public hearing. In such an event, the Presiding Officer shall announce such restriction prior to beginning of the hearing.

### 3.6 Voting Procedures

The vote on every motion shall be taken and entered in the meeting minutes. The Council will normally exercise its administrative authority by approving resolutions. Actions adopted by simple motion shall be memorialized by adoption of a resolution at the following meeting. Such resolutions shall be placed on the consent agenda.

### 3.7 Duty to Vote

Except as otherwise provided by law, every member shall vote, unless three or more Councilors excuse the member from voting. Any Councilor shall withdraw themselves from **consideration of the** item being voted on should there exist an ethical concern as described in the link below. ~~in the matter direct pecuniary interest~~. If a member is not ready to vote, the member may request additional time to consider their response and the Council may wait. **Use original text - we don't want a vote challenged because someone thinks there is a conflict. Better to make it unambiguous - direct pecuniary interest.**

~~Berdie: A reference to Oregon Ethics rules would be more comprehensive. A link to a "summary" is here: <https://www.orcities.org/resources/guides-handbooks/City-handbook/handbook-chapter-8>~~

#### 3.7.1 Reconsideration of Actions Taken

**Per Keesey**, Any Councilor who voted with the majority may move for a reconsideration of an action at the same or the next following regular meeting. Once a matter has been reconsidered at the same meeting, no motion for further reconsideration shall be made without unanimous consent of the Council. **? Rule is odd, but clear. Shouldn't delete without a reason.**

#### 3.7.2 Absentee Voting

The right to vote is limited to those present at the time of the vote. Attendance by electronic means (phone, ~~Zoom~~, ~~Skype~~, **internet**, etc.) is considered present.

### 3.8 Annual Goal Setting

Delete all of 3.8 and 3.8.1 - is it really needed? Why impose a narrow window for it?

In January of each calendar year, the City Council shall hold a public Goal Setting Work Session in conjunction with the appropriate City Department Heads.

### **3.8.1 Procedures and Objectives** another requirement to trip over...

- \* Goal Input. During the preceding November, the City shall solicit comments from Commissions, staff, and the community for additions to and amendments of City goals.
- \* Review. The City Council shall consider community strategic needs, review existing goals as they relate to those needs, and revise goals as appropriate.
- \* Scope of Considerations. Goals may be both short-term (1-5 years), and long-term (5-20 years).
- \* Budget considerations. Adopted goals shall serve as preliminary groundwork for proposed budget recommendations.
- \* Timetables. The council shall set realistic timetables for accomplishing goals after consultation with appropriate commissions and staff.
- \* Implementation. Appropriate Commissions and Department Heads shall prepare implementation plans for each City Goal Action and written evaluations shall be conducted every six (6) months semi-annually to measure programs.
- \* Mid-Year Review. In June or July, staff and commissions shall review progress on goals and make adjustments and recommendations as needed. Additional reviews may be scheduled by council consensus.

### **3.9 Vacation of Council Seat (pursuant to Charter Section 1.08.110)**

Should a council position become vacant due to resignation, illness, death or other factors, the council will solicit candidates to fill the open position. The council will discuss each candidate's qualifications and merits and subsequently vote to select a single candidate. Vote totals will be public. The selected candidate will immediately be sworn in and seated.

### **3.10 Unfilled Elected Seat**

If a council position is unfilled following a general election, per county rules, the candidate with the most write-in ballots assumes the vacant seat.

### **3.11 Seating of Elected Officials (Is this an administrative process?)**

Newly elected councilors and the mayor are sworn in during the first meeting of the year pursuant to Oregon Statute.

## **4 Agenda Packets for City Council Meetings**

4.1 Any councilor may request to have an item placed on the Council agenda.

4.2 Any Councilor may request, if responsible for an agenda item, postponement of the item to another meeting if the Councilor cannot be present at the meeting at which time the item is scheduled.

4.3 Any two Councilors may request that an item be postponed to the following meeting. Further postponement requires a majority vote of the Councilors present.

~~4.4 Perhaps... All documents pertaining to the agenda are to be submitted to the Deputy Recorder no later than one week prior to the Council meeting to allow review of the material before the meeting.~~ maybe, but we also want agenda packet a week in advance

### **4.1 Agenda Development**

The Mayor, Council President and City Manager will meet to develop the agenda.



Berdie: We're missing 4.1 - 4.7 (unless I bone headedly deleted them.

Comments from my paper copy:

4.1. Deadline for public submission. Should be revised to clearly indicate that the Council may consider a public submission for the agenda but is not required to place the item on the agenda.

4.3 Requires written packets (shall be available). It does not reflect electronic availability.

- Change "to pick-up" to "made available"

- Consider changing "Friday before the meeting to 48 hours. (Although I like Friday as it gives me the weekend for preparation)

- Change to "printed copies may be obtained at the current cost"

- Do we want to still require that a complete copy be available for audience review during meetings?

Berdie: I see that several of the above these have been incorporated but numbering not changed

#### **(4.2) Deadline 4.5 ~~Deadline~~ Public Submission of Agenda Topics**

Public submission of topics for inclusion on future agendas shall be submitted to the Mayor and/or City Manager for consideration for future agendas. By when? Why need a deadline?

Inclusion is discretionary - "consideration" indicates no obligation to accept at least ten (10) working days prior to the next meeting

#### **4.3 Late Submissions 4.6 ~~Late Submissions~~ Agenda Additions**

~~Items submitted after the a deadline What deadline? may be heard by the Council at their own discretion. Otherwise, they such items shall may be put on the Agenda of the next regularly scheduled meeting. In addition, I would delete; not only is there no deadline, "shall be" at the next meeting implies obligation to consider~~ matters which are not on the agenda may be added after the meeting begins if there is a consensus of the Council to do so. The agenda also allows for "other business" to be discussed at the end of the meeting and if necessary, action may be taken.

#### **4.4 4.7 Packets Available Much needs to be changed - change 4.10 - 5.42**

Meeting agendas and meeting materials (hereinafter referred to as packets) are public records and will be so maintained and available for public inspection and copying at actual cost. City staff will make the best every effort to post electronic have packets to the City's website and the document library available, physically and electronically, one week before a Council meeting.

~~Packets shall also be available for Council members to pick up at City Hall at the end of business hours on Friday with 24 hour notice of the week before a regularly scheduled meeting. A sample Council packet will be filed intact in the permanent files. Packets shall be available at City Hall for public review. Additional public Copies may be obtained at the current cost. A complete packet will also be available for audience review during Council and Commission why commission meetings, these are council rules~~ Meetings.

#### **4.5 4.8 Packet Material**

Nothing here.

Why jump in numbers?

Packet materials shall correspond with meeting order as specified in Order of Business (Section 3.4)

#### 4.5.1 4.8.1 Text Exhibits

Packets shall include copies of applications, map locations and any other pertinent, easily reproducible text exhibits.

#### 4.5.2 4.8.2 Drawings and Reports

Drawings, reports and other materials difficult or expensive to reproduce will be made available in limited quantity at work sessions or scheduled meetings and will be available for inspection at City Hall during regular business hours.

### 5. Minutes of the City Council Meetings *complete rewrite needed*

*Is this a heading?*

*Collins: Major issues here. what “minutes” do we mean? We are required by law to prepare and retain minutes, and the law allows those minutes to be either written or recorded audio or video. The “real minutes: should be kept indefinitely. Because the Mayor must sign the minutes, I think the written version should be the “official” version. If the written minutes lack some of the required detail, I would not be comfortable saying that the omission is OK because the detail can be found in the recording. The official minutes should stand alone in terms of completeness, The written Summary Minutes that are currently prepared need to be spruced up a bit to satisfy the State law and SEc. 5.42. (Also, State law requires that we have written standards for our minutes. This Council Rules document serves that purpose, but we then have to actually follow this document.) The Summary Minutes have not been including some of the bullet points in 5.42, specifically, “Reference to Documents” and “Public Participants”. I’m not sure whether one of these is required by law, so dropping those bullet points may be easier than complying with them. Finally, I note that any changes in this Section 5 must be approved by the State Archivist before the changes become effective, (ORD 192.018)*

#### 5.1 General Format

All official printed minutes of City Meetings shall *comply with State Ordinance* ~~be fashioned prepared and maintained after the minimum (goal is a grade of D-) minimum what? as required by State Law with minor additions. Kept for how long? Answer in 5.5 - forever~~ Audio tape recordings of entire meetings will be kept on file for more detailed references for a period of two (2) years.

#### 5.2 Contents of Minutes

- **Meeting Particulars.** Minutes shall include the date, time, and place of all meetings.
- **Audio Taping.** Agendas shall indicate that all proceedings are being audio tape recorded for back-up reference. *Do our agendas state this? Currently the audio recordings ARE the official Minutes, correct? nope*
- **Attendance.** Minutes shall include the names of all members of the governing body and indicate whether they are present or absent.
- **Motions.** Minutes shall include all motions, proposals, resolutions, ordinances, and measures proposed and their disposition.
- **Result of Votes.** Minutes shall include the results of all votes and the vote of each member by name.
- **Substance of Topics.** Minutes shall include an outline of the substance of discussion on any matter.

- **Reference to Documents.** Minutes shall include any references made to any specific document mentioned in discussion.
- **Public Participants.** The Minutes shall include the name and **if they are a resident of the City of Yachats or, if not, the county of residence and, if appropriate, the organization they represent** ~~address of members of the public who addressed the body.~~
- **Emergency Meetings.** The Minutes shall include, if required, the nature of the emergency for calling an emergency meeting.
- **Speeches and Statements.** Speeches or statements or the exact text of discussions ~~shall~~ **need** not be transcribed verbatim.

### 5.3 Submittal ~~Submission~~ to Council

After being prepared in draft form by the City Manager or designee, the City Manager shall submit the **summary** minutes to Council as part of the "Consent Agenda" for **approval** at the next regular Council meeting agenda. ~~Is this verbiage necessary since we don't have written minutes?~~

~~Berdie: In the list of meeting order, minutes were separate from Consent Agenda. This is better~~

### 5.4 Amendment & **and** Approval by Council

The Council may amend the minutes to more accurately reflect what transpired at a meeting. An individual Councilor may call for additions or corrections to the minutes ~~during the Work Session Meeting or~~ before adoption of the consent agenda, and unless there is disagreement from other Councilors, the motion to approve the Consent Agenda shall include the minutes as amended. If the Council questions the minutes or is unsure they accurately reflect what transpired during a meeting, the Council may postpone approval of the minutes until **they review the audio recording** ~~a transcript~~ of the portion of the meeting in question. ~~can be prepared.~~ Information obtained subsequent to a meeting, which is relevant to discussions or action which occurred during that meeting, may be referenced into the record of the meeting at which the minutes are approved. The Council is the final authority as to amendment of the minutes. After Council approval, the City Manager shall incorporate any amendments approved by the Council; **and** the Mayor shall sign the minutes. Under no circumstances shall the minutes be changed following approval by the Council, unless the Council authorizes such a change.

### 5.5 Retention

When approved and fully executed, the minutes shall be kept on file in the City Manager's Office. A "working copy" may be prepared for use in the City Manager's Office with the original transferred to the City storage area ~~for permanent retention.~~ **Per state statute.**

**Conflict between permanent and "as long as" ... See 5.41**

### 5.6 Public Access and Copies

Both written minutes and sound recordings ~~(as long as kept)~~ **(no conflict -probably not needed)** shall be available for public inspection during office hours. Copies of the written minutes shall be available to the public at the currently established price. Sound recordings and a transcriber shall be available to the public for use on City premises. Citizens may use their own storage device to make copies of sound recordings. The City Manager may implement additional reasonable rules and procedures to assure the preservation of original sound recordings. The

City is not required to cause a transcript to be made of Council meetings. Upon a citizen request, however, copies of transcripts made for other purposes shall be made available in the same manner and for the same cost as written minutes. *There are several times where the minutes are referred to. Should that now say summaries since the audio recording now serves as the official minutes of meetings? No, written minutes prevail*

## 6. Guidelines and Procedures for City Councilors

### 6.1 General Conduct

- Councilor should only speak for himself/herself and not for other Councilors, unless authorized to do so by the Council.
- Councilors should avoid personalizing issues; therefore, discussion should be issue-oriented.
- ~~Councilors should not create or infer a change in City policy before, during or after consideration of a particular issue unless the specific issue has been established as policy by vote of the Council.~~ *Delete unless purpose is clear?*
- During public meetings, if Councilors suggest substantive edits to an existing ordinance, amendments to the ordinance shall be prepared and reintroduced.
- City Councilors will be provided a City email specifically for City business. While Councilors can communicate amongst themselves via email, those emails may not include a quorum and may not be forwarded to others in a manner which creates a quorum.

*Berdie: Add a paragraph on record retention for councilors. Any written notes, drawings are public records and can be requested by the public, saved and submitted to the City clerk etc. recorder? This is true regardless of whether it's in the rules, so is it needed? If this stays, find the statute and copy that.*

### 6.2 Record Retention

Any written notes and drawings by any Councilor are public records and can be requested by the public. Notes and drawings must be made available on request during a councilor's term of office. At the completion of a term, or annually, all notes must be submitted to the City Recorder.

### 6.3 6.2 Conflict of Interest

Generally, conflicts of interest arise in situations where a Councilor, as a public official deliberating in a quasi-judicial proceeding, has an actual or potential financial interest in the matter before the Council. Under state law, an actual conflict of interest is defined as one that would be to the private financial benefit of the councilor, a relative or a business with which the Councilor is associated. A potential conflict of interest is one that could be to the private financial benefit of the Councilor, a relative or a business with which the Councilor is associated. A relative means the spouse, children, siblings or parents of the public official or public official's spouse. A Councilor must publicly announce potential and actual conflicts of interest and, in the case of an actual conflict of interest, must refrain from participating in debate on the issue ~~or~~ *and* from voting on the issue. ~~Perhaps consider a reference to Ethics document as noted above~~

~~Berdie: Perhaps consider a reference to the Ethics document as noted above.~~ Refer to: [www.orcities.org/application/files/9715/9917/4963/Handbook - Chapter 8 Ethics.pdf](http://www.orcities.org/application/files/9715/9917/4963/Handbook_-_Chapter_8_Ethics.pdf)

#### 6.3.1 Statement of Economic Interest

*Annually, councilors and staff must file an annual Statement of Economic Interest. The City Recorder ensures correspondence is sent to councilors.*

#### 6.4 6.3 Legal Advice

Use of the City Attorney's time must be authorized by the Mayor, Council President or **City Manager**. Requests to the City Attorney for advice requiring legal research shall not be made by a Councilor except with the majority approval of the Council. Before requesting research or other action by the City Attorney, the Council is encouraged to consider consulting with the City Manager to ascertain whether the request or action can be accomplished more cost-effectively by alternate means. ~~Outside a Council meeting, a Councilor should make requests of the City Attorney through the City Manager.~~ **What does this add?** Exceptions to this are issues related to the performance of the City Manager and unique and sensitive personnel that involve City business-related **means?** requests. The City Attorney shall in either case provide any written response to the full Council and City Manager.

*Berdie: Does this conflict with the first sentence? Framed as an "exception"*

#### 6.5 6.4 Communication with Staff **Conflicting messages throughout document and here**

Councilors shall respect the separation between policy making and administration by:

- Refraining from interfering with the day-to-day administration of the City business, which is the responsibility of the City Manager.
- Respecting the administrative functions of the City Manager and department heads by refraining from actions which could undermine their authority.
- Not attempting to influence or coerce the City Manager or department head concerning personnel, purchasing, awarding of contracts, selection of consultants, processing of development applications or the granting of City licenses and permits.
- Addressing all formal inquiries and requests for information from staff to the City Manager or City Attorney and allowing sufficient time for response. All written information given by the City Manager or his/her designee to one Councilor should be **distributed available** to all Councilors. **Not needed - these are council rules, not City Manager rules** **Not what we've done, e.g. developing surveys, etc.**
- Limiting individual inquiries and requests for information from staff, contract resources, or department heads to those questions that may be answered readily as part of staff's day-to-day responsibilities. Questions of a more complex nature will be directed to the City Manager. ~~Questions from individual Council members requiring significant staff time or resources (two hours or more) should normally require approval of the Council, although the City Manager may determine to follow up on requests from individual Councilors.~~ **not needed since City Manager regulates interaction with staff**
- ~~Respecting roles and responsibilities of staff when and if expressing criticism in a public meeting or through public electronic mail messages. Staff shall have the same respect for the roles and responsibilities of Council members. All written informational material requested by individual Councilors will be submitted by staff to the entire Council with a notation indicating which Councilor requested the information.~~ **This is covered above**
- Councilors should never express concerns about the performance of a City employee or contract resource in public, to the employee / contractor directly, or other City employees, volunteers, commission members, committee members, or outside agencies. Comments about staff or contract resource performance should only be made to the City Manager through private correspondence or conversation.

- Nothing in this section precludes Council members from obtaining information and asking questions during Council meetings or from evaluating the performance of the City Manager.

Highlighted sections are conflicting. ?

~~Requests of **for** use of City staff time shall be made to, and scheduled through the City Manager. This shall include, but not be limited to, typing, site inspection, telephoning, etc.~~ Covered above

## 6.6 6.5 Sanctions

City Council members who intentionally and repeatedly do not follow proper conduct may be reprimanded or formally censured by the Council. Serious infractions of the Council Rules could lead to other sanctions as deemed appropriate by Council.

new section

~~Council members should point out to the offending Council member infractions of the Council Rules.~~ indicate the specific infraction(s) to the offending Councilor and if the offense continues, then the matter should be referred to the Mayor in private. If the Mayor is the individual whose actions are being challenged, then the matter should be referred to the Council President.

It is the responsibility of the Mayor to initiate action if a Council member's behavior may warrant sanction. If no action is taken by the Mayor, or by the Council President if it is the Mayor's behavior in question, the alleged violation(s) can be brought up with the full Council in a public meeting.

If the violation of the Council Rules is outside the observed behavior of the Mayor or Council members, the alleged violation should be referred to the Mayor, or the Council President if it is the Mayor's behavior in question. The Mayor, or Council President if appropriate should ask the City Manager to investigate the allegation and report the findings to the Mayor. It is the Mayor's responsibility to take the next appropriate action. These actions can include, but are not limited to: discussing and counseling the individual on the violation(s); recommending sanctions to the full Council to consider in a public meeting; or forming a Council ad hoc subcommittee to review the allegation, any investigation and findings, as well as to recommend sanction options for Council consideration.

Where do the two items below belong? The numbering on this document is a hot mess.

## 6.7 6.6 Confidentiality formerly 6.5

Councilors will keep all written materials provided to them on matters of confidentiality under law in complete confidence to ensure that the City's position is not compromised. No mention of the information read or heard should be made to anyone other than other Councilors, City Staff, or City Attorney.

If the Council in executive session provides direction or consensus to City staff on proposed terms and conditions for any type of negotiation whether it be related to property acquisition

or disposal, pending or likely claim or litigation, or employee negotiations, all contact with other parties shall be made by designated staff or representatives handling the negotiations or litigation. A Councilor will not have any contact or discussion with any other party or its representative nor communicate any executive session discussion.

All public statements, information, or press releases relating to a confidential matter will be handled by staff designated by a majority of the Council.

The Council, by vote, may reprimand a member who discloses a confidential matter, or take any other appropriate legal action.

#### **6.8 6.7 Expenses and Reimbursement**

Councilors will follow the same rules and procedures for reimbursement as those which apply to City employees, as established by City policy. Councilor expenditures for other than routine reimbursable expenses (e.g., conference registration, travel, etc.) must require advance Council approval according to the purchasing rules which apply Citywide.

A Councilor who will be traveling on City business may make his or her own reservations for travel and lodging in accordance with City policy. Upon request to the City Manager, travel accommodations for Councilors will be made by City Staff.

The City does not reimburse Councilors for expenses incurred by their spouses.



**Exhibit A – Hearings Procedures for Land Use Matters**

*Berdie: Including this as part of the rules seems awkward. It is not part of the regular duties, rather it is a procedure for a specific case. I think it deserves a separate tab in the binder*

**City OF YACHATS - RESOLUTION NO. 2007-02-01**

**A RESOLUTION ADOPTING RULES OF PROCEDURE FOR THE CONDUCT OF HEARINGS RELATING TO LAND USE MATTERS AND REPEALING RESOLUTIONS NO. 62 AND NO. 280**

**WHEREAS**, legislation of the State of Oregon mandates the adoption of rules for the conduct of certain hearings before the Council and Planning Commission; and

**WHEREAS**, the Council has determined that the rules set out in Resolution 280 need updating to provide clarity;

**NOW THEREFORE**, the City of Yachats resolves that the following hearing procedure rules are adopted:

**RULES FOR CONDUCT OF HEARINGS**

Katherine looking at this?

**Section 1.     Scope of Rules.**

These rules shall govern the conduct of hearings held by the Council and the Planning Commission, hereafter referred to as the deliberating body, pursuant to the Zoning and Land Use Code of the City of Yachats, including all hearings and appeals provided for within said Code. Any other matters coming before the deliberating body for hearings may be governed by any or all of these rules at the discretion of the Council or Planning Commission, hereafter referred to as members.

**Section 2.     Nature and General Conduct of Hearing.**

1.     The deliberating body, in conducting a hearing which will result in a determination as to the permissible use of any specific property, is acting in an administrative, quasi-judicial capacity and all hearings shall be conducted accordingly. Interested parties are, therefore, entitled to notice of hearing, if required by Charter, Code or statute, an opportunity to be heard, to present and rebut evidence before a tribunal which is impartial, to have the proceedings recorded, and to have a decision based on evidence offered supported by findings of fact as part of that record.

2.     No person shall be disorderly, abusive or disruptive of the orderly conduct of the hearing. There shall be no audience demonstrations, such as applause, cheering, display of signs, or other conduct disruptive of the hearing. Such conduct may be cause for immediate suspension or continuance of the hearing by the deliberating body or the presiding officer may have the person or persons causing said disturbance removed from the hearing room.



3. No person shall testify without first receiving recognition from the presiding officer and stating his full name and residence address.
4. No person shall present irrelevant, immaterial or unduly repetitious testimony or evidence; provided, however, that reports and documents prepared by City staff shall be deemed relevant, material and competent unless objected to by any interested party with good cause at the first available opportunity.
5. The presiding officer, members of the deliberating body and, with the approval of the presiding officer, the City Attorney or any other officer or employee of the City may question any person who testifies.

**Section 3.     Challenge for Bias, etc./Disqualification**

1. Any proponent or opponent of a proposal before the deliberating body may challenge the qualification of any member thereof to participate in such hearing and decision. Such challenge must state facts in writing, by affidavit, relied upon by the submitting party relating to a member's bias, prejudgment, personal interest, or other facts from which the party has concluded that the member will not participate and make a decision in an impartial manner.
  - A) Such written challenge must be delivered by personal service to the City Manager and the member whose qualification is challenged not less than 48 hours preceding the time set for public hearing.
  - B) Such challenge shall be incorporated into the record of the hearing.
2. No member shall participate in discussion of the proposal or vote on the proposal when:
  - A) Any of the following has a direct or substantial financial interest in the proposal: The member or spouse, brother, sister, child, parent, father-in-law, mother-in-law, any business in which the member is then serving or has served within the previous two years, or any business with which the member is negotiating for or has an arrangement or understanding concerning prospective partnership or employment; or
  - B) The member has a direct personal interest in the proposal; or
  - C) For any other reason, the member has determined that he or she cannot participate in the hearing or decision in an impartial manner.
3. Any member owning property, or having an interest in property within the area entitled to receive notice of the public hearing shall declare for the record the nature and extent of such interest. If the member has determined that he or she cannot participate in the hearing or decision in an impartial manner that member shall remove himself or herself from the deliberating body and join the audience and abstain from the vote on the proposal.
4. No other officer or employee of the City who has a financial or other private interest shall participate in discussion with or give an official opinion to the deliberating body on the proposal without first declaring for the record the nature and extent of such interest.

5. The general public has a right to have members free from pre-hearing or ex-parte contacts on matters heard by them. It is recognized that a countervailing public right is free access to public officials on any matter. Members of the deliberating body shall place on the record the substance of any written or oral ex-parte communications concerning a decision or action at the first hearing on the decision or action which occurs after the communication was made. Parties shall be given the right to rebut the substance of the communication. If such contacts have impaired their impartiality or their ability to vote on the matter, they shall so state and shall abstain therefrom.

6. Notwithstanding any provision of this or any other rule:

A) An abstaining or disqualified member may be counted for purposes of forming a quorum; and

B) A member may represent himself or herself, a client or any other member of the public at a hearing provided the member:

1) Abstains from the vote on the proposal;

2) Removes himself or herself from the deliberating body and joins the audience; and

3) Makes a full disclosure of the member's status and position at the time of addressing the deliberating body.

#### **Section 4. Presiding Officer.**

1. The Mayor, the Council President in the Mayor's absence, Chair of the Planning Commission or the Vice Chair in the Chair's absence shall be the presiding officer at all hearings. In their absence, or with their consent, the deliberating body may designate one of its members, or any other officer, employee, or person to act as presiding officer at a hearing. A presiding officer, if not a member, shall have no vote on the question in determination of the matter.

2. The presiding officer shall have authority to:

A) Regulate the course and decorum of the hearing;

B) Dispose of procedural requests or similar matters;

C) Rule on offers of proof and relevancy of evidence and testimony;

D) Impose reasonable limitations on the number of witnesses heard and set reasonable time limits for oral presentations and rebuttal testimony; and

E) Take such other action authorized by the deliberating body appropriate for conduct commensurate with the nature of the hearing.

#### **Section 5. Burden and Nature of Proof.**

1. The burden of proof is upon the proponent. The more drastic the change or the greater the proposal or the greater the impact of the proposal on an area, the greater the burden is upon the proponent.

2. The requested proposal must be supported by proof that:

- A) It conforms to the Comprehensive Plan for the City of Yachats as now or hereafter constituted, and any other special plan for the area involved;
- B) It conforms to all applicable City Charter and other Code requirements;
- C) There is a public need for the proposal;
- D) The public need will be best served by granting the proposal, (if the proposal is for a zone change, proof must be submitted that the public need will be best served by changing the classification of the particular piece of property in question as compared with use of other available property); and
- E) If other areas have been previously designated for use or development submitted in the proposal, there is a necessity for introducing the proposal into an area not previously contemplated and that the property owners there should bear the burden, if any, of introducing that proposal into their area.

3. The following criteria and factors are deemed relevant and material and shall be considered along with other factors deemed relevant by the deliberating body in reaching its decision on a proposal:

- A) Mistake in the original zoning ordinance or Code;
- B) Change of conditions within the immediate neighborhood in which the use or development is proposed;
- C) All factors pertinent to the preservation and promotion of the public health, safety and general welfare, including but not limited to the character of the area involved, its peculiar suitability for particular uses, the conservation of property values and the direction of building development.

**Section 6.** Order of Procedure. The presiding officer, in the conduct of the hearing shall:

1. Open the Hearing. Announce the nature and purpose of the hearing and summarize the rules for conduct of the hearing. Hearings on land use actions shall include a statement that:

- A) Describes the applicable substantive criteria which will be used to review the land use action;
- B) Testimony at the hearing must be directed towards the criteria which will be used to review the land use action, or other criteria in the plan or land use regulations which a party believes to apply to the land use action;
- C) Failure to raise an issue with sufficient specificity to afford the decision makers and the parties an opportunity to respond to the issue may preclude appeal to the Land Use Board of Appeals based on that issue.

2. Objections to Jurisdiction. Inquire of the audience whether there are any objections to the jurisdiction of the deliberating body to hear the matter, and if such objections are received, conduct such further inquiry as necessary to determine the question. The presiding officer shall terminate the hearing if an inquiry results in substantial evidence that the deliberating body lacks jurisdiction or the procedural requirements of the ordinance were not met. Any matter thus terminated shall, if the defect can be remedied, be rescheduled by the deliberating body.

3. Call for Abstentions.

A) Inquire of the deliberating body whether any member thereof wishes to abstain from participation in the hearing. Any member then announcing his abstention shall identify the reasons for abstaining and shall not participate in discussion of the proposal or vote on the proposal.

B) Any member whose participation has been challenged by allegation of bias, prejudgment, personal interest, or partiality or who has been subject to significant ex-parte or prehearing contact with proponents or opponents may make a statement in response thereto or in explanation thereof, for the record, and his decision to participate in the hearing. This statement shall not be subject to cross-examination except upon consent of that member, but shall be subject to rebuttal by the proponent or opponent, as appropriate.

4. Staff Report. Summarize the nature of the proposal, explain any graphic or pictorial displays which are a part of the record, summarize the staff report, summarize the findings and decision of the Planning Commission if on appeal to Council and provide such other information as may be requested by the deliberating body. The presiding officer may request a representative of the Planning Commission or any other City officer or employee to perform this duty.

5. Applicant's or Proponent's Case. Determine whether the proponent will conduct the case in person or by representative. The applicant-proponent shall first be heard followed by any other persons in favor of the proponent's proposal.

6. Opponent's Case. Allow all persons in opposition to the proposal to present evidence and argument.

7. Applicant's Response. Allow the proponent to offer rebuttal evidence and testimony. Because the applicant bears the burden of demonstrating that the application should be approved, the applicant may respond to any opposing testimony but no new evidence shall be accepted.

8. Staff Recommendation. If the deliberating body wishes, request staff to make final comments and give their recommendations on the application.

9. Close of Hearing and Deliberation.

A) If the deliberating body decides that all necessary evidence has been presented, the presiding officer shall conclude the hearing and the deliberating body shall deliberate the proposal. The deliberating body shall either make its decision and state its findings, which may incorporate findings proposed by the proponent, opponents, or staff, or may continue its deliberations to a subsequent meeting, the time and place of which must then be announced; but shall be within time limits established by ordinance. The subsequent meeting shall be for the purpose of continued deliberation and shall not allow for additional submission of testimony, except upon decision of the deliberating body.

B) If the deliberating body decides it needs more information, the hearing may be continued to a future date, the time and place of which must then be announced; but shall be within time limits established by Code.

**Section 7.     Official Notice.**

1.     The deliberating body may take official notice of the following:
  - A)     All facts which are judicially noticeable; and
  - B)     The Charter, Code, resolutions, rules, regulations and official policies (if written) of the City of Yachats.
2.     Matters officially noticed need not be established by evidence and may be considered by the deliberating body in the determination of the proposal.

**Section 8.     Record of Proceedings.**

1.     The City Manager or designate, or, if unable to attend, a designee of the presiding officer, shall be present at each hearing and shall cause the proceedings to be recorded. It shall not be necessary to transcribe testimony unless required for judicial review or unless ordered by the deliberating body.
2.     The presiding officer shall, where practicable, cause to be received all physical and documentary evidence presented which shall be marked to show the identity of the person offering the same and whether presented on behalf of proponent or opponent. Unless evidence is capable of being offered and incorporated into the record of the case, it shall not be received. All exhibits received into evidence shall be retained by the City until after any applicable appeal period has expired, at which time the exhibits may be released upon written demand to the person identified thereon.
3.     Any member of the public shall have access to the record of the proceedings at reasonable times, places and circumstances. Any members of the public shall be entitled to a copy of the record at their own expense.

**Section 9.     Publication of Rules.**

1.     These rules shall be filed with the City Manager.
2.     A copy of these rules shall be available at all meetings of the deliberating body at which a public hearing is scheduled. A copy shall be available to the public at a reasonable cost.
3.     These rules are supplementary to any rules of procedure previously adopted by the City Council, either by ordinance or resolution, for the conduct of public hearings; provided, however, these rules shall control where there are conflicting provisions.

**Section 10.    Amendment and Suspension of Rules.**

Any rule of procedure not required by law or the City Charter may be amended, suspended or repealed at any hearing by majority vote of the deliberating body members present and voting.

**Section 11.    Repeal.**

Resolutions 62 and No. 280 are hereby repealed.

**PASSED AND ADOPTED** by the City Council February 2007.

## ***EXHIBIT B – Mayor, Council & City Manager Duties and Goals***

### **Preamble:**

#### **2016-17 TRANSITION OF POSITIONS AND MAYOR; GOALS OF COUNCIL**

This memorandum was created to record the multi-layer changes to the operations of the City of Yachats during the fiscal year of 2016-17, when the administrative duties of the Mayor, City Recorder and Public Works Director were moved to a newly-created position of City Manager.

### **City CHARTER PROVISIONS**

1. Mayor is the political head of the five-member council (Mayor plus four)
2. Council has legislative, administrative and quasi judicial authority
3. Different audiences dictate leadership roles of mayor/council members *Meaning?*
4. Partnership is essential between Mayor and council members
5. Rotate assignments of issues/goals between Mayor, council members
6. Council members may help train future mayors
7. Council members may act as a mentor for new members
8. Mayor, Council President, City Manager work with attorney, engineer
9. Mayor, Council President, City Manager work with planner, insurance
10. Mayor, Council, City Manager, City Clerk III may all sign checks *Change*
11. Mayor, Council, City Manager, staff will attend meetings as City needs
12. Mayor, Council, City Manager may monitor committees/commissions
13. Mayor will assign commission/committee seats, as approved by council
14. Mayor, Council represent City in various aspects and authorities
15. Mayor, Council, staff will research, present written reports in meetings
16. Mayor maintains relationships with other governmental entities
17. Mayor participates in meetings with organizations on behalf of City
18. Mayor is encouraged to participate in LOC, OCZMA, OCWCOG
19. Mayor, Council President act as first-line supervisors to City Manager
20. Mayor, Council represent City at social functions, information meetings
21. Mayor, Council maintain phones and/or email to facilitate emergencies
22. Mayor, Council advise City Manager of planned absences, availability

### **MAYOR - Elected to serve a two-year term**

1. Presides over & facilitates meetings
2. Preserves order, enforces council rules
3. Determines order of business, under council rules
4. Has a vote on the council
5. Does not have veto authority
6. Appoints commission/committee members, with consent of council
7. Must sign all records of council decisions
8. Serves as the political head of the City government
9. Substituted for by council president, elected by council

10. Is elected to two-year term
11. Must be a qualified elector under state law
12. Must reside within the City for at least one year before takes office
13. May not be employed by the City

### **COUNCIL - Elected to serve a four-year term each**

1. Council consists of the Mayor and four other councilors
2. At its first meeting of the year, must elect a president from council
3. Has legislative, administrative, quasi judicial authority
4. Legislative = ordinance; administrative = resolution; quasi judicial = order
5. May not delegate its authority to adopt ordinances
6. Must adopt rules by resolution to govern its meetings
7. Must meet at least once a month, at a place designated by rule
8. May meet at other times, in accordance with the rules
9. A majority of members is a quorum to conduct business
10. A small number may meet, compel attendance of absent members
11. Express approval of majority of quorum required for council decision
12. A majority of the council may be required by Charter on occasion
13. A record of meetings must be kept according to council rules

9,11,12 - Define specifically quorum and majority

### **COUNCIL PRESIDENT - Elected every year at the first meeting of the year**

1. Presides in the absence of mayor, or Mayor's inability to act
2. Acts as first-line supervisor of City Manager, in the absence of Mayor

### **City Manager - Divided into five subcategories of responsibilities**

#### **Chief Administrative Officer Perhaps change to City Manager?**

1. Accountable for all City operations
2. First point of contact for citizens proposing or requesting City Council action
3. Advise Mayor and Council of affairs and needs of the City
4. Attend City council meetings; represents City in various other meetings
5. Sit with Council and take part in Council discussions
6. Implement policy under general direction of council
7. Coordinate information flow between other agencies, public, council
8. Primary contact for City Attorney, Engineer, Planner, Council, Mayor

Contradictory - previous pages say mayor and president is only one to contact legal counsel.  
Contact legal counsel 6.43 #8 City Charter Provisions

9. Organize or reorganize the departmental structure of City
10. Prepare ordinances and resolutions for review by City attorney
11. Analyze/create/discover/implement leading efficiency practices
12. Supervise/responsible for public works programs and facilities; City property



13. Not required to work with public works crew/have CDL/operate equipment
14. Meet with reps of various governmental agencies on problems
15. Confer with all department heads on programs, procedures, issues
16. Supervise all public utilities and properties owned by City
17. Recommend legislation to improve compliance with operations
18. Develop and revise City policies for approval by council
19. Analyze administrative problems, recommends solutions to council
20. Maintain a thorough and up-to-date knowledge of all municipal laws
21. Assist citizens seeking information or making complaints
22. Attempt to dispose of complaints to best advantage of all parties
23. Maintain cooperative working relationship with staff and public
24. Direct and follow all safety rules and procedures for work areas
25. All staff and contractors report to CM, under general supervision
26. Provide ordinance enforcement; may issue citations for Muni Court process
27. Provide for all ordinances to be administered
28. Approve and assign training for all department employees
29. Review approve all overtime accruals and time sheets
30. Annual evaluation of all employees
31. Discipline employees within guidelines of rules and contracts
32. Investigate complaints against persons supervised
33. Periodic review of position descriptions
34. Control, general supervision over employees, appointive officers
35. Employ/supervise/reward/discipline/dismiss any employee, under rules
36. Plan and direct activities of all City departments
37. Analyze, supervise committee functions, commissions, services
38. Develop and organize projects and programs, assist in conclusion
39. Coordinate department work with affected business or agencies
40. Advise public of service interruptions and emergencies
41. Investigate reports and complaints of service failures, resolve
42. Maintain accurate and orderly records of work accomplished
43. Generate or maintain maps, diagrams, correspondence, written reports

Who knows best to review Chief Financial Officer, Budget Officer, Election's Officer and City Recorder? Do we even have these officers?

#### Chief Financial Officer

44. Chair Finance Committee and annual CIP process, with input
45. Authorize vendors and all purchases, under guidelines
46. Provide supporting exhibits for comprehensive financial plan
47. Supervise City contracts and operations of all City properties
48. Ensure that all terms of franchises, leases, contracts are fulfilled
49. Maintain knowledge of grant programs available
50. Supervise preparation of grant application, administers all grants

51. Provide administration for grants and contracts
52. Maintain insurance records on all City property; confers with agents
53. Supervise recording of assessment liens and collections
54. Invest City funds; responsible for and supervises all financial processes
55. Obtain estimates, quotes or bids from contractors
56. Draft or finalize staff reports, forwards to Council
57. Prepare agendas in coordination with chair of each body
58. Research, provide materials and supporting data for agenda items
59. Perform follow-up action, as necessary
60. Work with City Engineer, City Attorney, City Planner on projects
61. Fiscal supervision over City Budget and expense control
62. Business agent for sale of real or personal City property

#### **Budget Officer**

63. Administer/plan/direct overall budgeting and finance functions
64. Supervise preparation of annual budgets
65. Approve departmental needs, communicate to Budget Committee
66. Prepare Budget Message
67. Ensure budget documents are published in accordance with budget law
68. Act on broad policy, planning and budget decisions for operations
69. Prepare and transmit to Council an annual budget
70. Analyze, interpret, prepare, propose new budget to Budget Committee

#### **Elections Officer**

71. Prepare canvass of votes, posts notices
72. Ensure that documents are filed with County Clerk, under elections laws
73. Observe all deadlines and coordinate with County on verifications, filings

#### **City Recorder**

74. Supervise management of all City records and archives
75. Ensure minutes and/or journals of proceedings are kept
76. Countersign all writings authorized by the council
77. Prepare council agendas, provides info and documents for agendas
78. Custodian of record for all personal, intellectual, real property
79. Oversee publication of City newsletter and calendar of events
80. Oversee and/or perform work relating to maintaining records
81. Perform such other related duties as assigned



May 9, 2025

Rick McClung, Public Works Leader  
City of Yachats  
PO Box 345  
Yachats, OR 97498

RE: Award for Housing Infrastructure Support Fund Program, Yachats Affordable Housing Project (feasibility study), Project Number HIP2515, Award Date May 9, 2025

Dear Mr. McClung:

Congratulations on your successful application for the above-referenced project. Enclosed please find a summary showing the funding amount and special terms and conditions of the award (if any). The financing contract will contain the full terms and conditions of your award and will be sent to you for proper signatures. Please note that the legal obligations for funding and for reimbursement of project expenses are subject to execution of the contract.

The project must comply with all applicable state laws, regulations and procurement requirements. As a reminder, you must provide copies of all solicitations at least 10 days before advertising, and all draft contracts at least 10 days before signing.

We encourage you to offer appropriate media opportunities to help build public awareness of your project's purposes and benefits. Please notify us of any event celebrating your project. As always, we are available to answer questions that may arise during the implementation of your project. If you need assistance, please contact me at 503-931-4403 or by email at [becky.baxter@biz.oregon.gov](mailto:becky.baxter@biz.oregon.gov).

Sincerely,

*Becky Baxter*

Becky Baxter, Program and Policy Coordinator  
Business Oregon

c: Heather Stevens, Regional Development Officer  
Representative David Gomberg  
Senator Dick Anderson  
File

|                            |                                                                                   |     |                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                          |             |                                          |                                                                                                                                                                                                                            |                    |                    |                    |
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|                            |  |     |                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                          |             |                                          |                                                                                                                                                                                                                            |                    |                    |                    |
| City of Yachats 2025 Goals |                                                                                   |     |                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                          |             |                                          |                                                                                                                                                                                                                            |                    |                    |                    |
| City of Yachats 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. |                                                                                                                                                                                                                                                                                                                                                          |             |                                          |                                                                                                                                                                                                                            |                    |                    |                    |
| FOCUS AREA                 | GOAL                                                                              | #   | 2025 ACTIONS                                                                                                                                                                                                                                                                                                                                                                                                         | DELIVERABLES                                                                                                                                                                                                                                                                                                                                             | Budget Fund | ACTION LEAD                              | Q1 Project Updates                                                                                                                                                                                                         | Q2 Project Updates | Q3 Project Updates | Q4 project Updates |
| INFRASTRUCTURE             | Achieve water sustainability                                                      | 1.1 | New Reservoir Feasibility                                                                                                                                                                                                                                                                                                                                                                                            | 1. Geotech. 2. Engineering for new reservoir                                                                                                                                                                                                                                                                                                             |             | Mayor Berdie                             | 1. Geotech scheduled, land purchase agreement ready to send.                                                                                                                                                               |                    |                    |                    |
|                            |                                                                                   | 1.2 | Develop a funding pathway for seismically-stable water storage while simultaneously creating middle-income housing                                                                                                                                                                                                                                                                                                   | 1. Continual grant seeking                                                                                                                                                                                                                                                                                                                               |             | BP, RM, CB                               | 1. Applied for Biz Oregon Infrastructure Grant. Hosted                                                                                                                                                                     |                    |                    |                    |
|                            |                                                                                   | 1.3 | Create & Implement street rehabilitation plan and communicate the sequence to the public                                                                                                                                                                                                                                                                                                                             | 1. One, three and five-year plans 2. Regular feature of what is coming up for streets and infrastructure                                                                                                                                                                                                                                                 |             | Rick M                                   | 1. Storm Drain Master Plan in final stages. 2. PW created a 3-year street plan and suggested a street fee to pay for the storm drains &                                                                                    |                    |                    |                    |
|                            |                                                                                   | 1.4 | Reduce winter wastewater Inflow & Infiltration                                                                                                                                                                                                                                                                                                                                                                       | 1. Increased Inflow & Infiltration inspections, 3-4 manhole rehabilitation.                                                                                                                                                                                                                                                                              |             | Dave, Code                               |                                                                                                                                                                                                                            |                    |                    |                    |
|                            |                                                                                   | 1.5 | Develop plans and calculate the cost for new Public Works storage and emergency shelter                                                                                                                                                                                                                                                                                                                              | 1. Edmunds property plan                                                                                                                                                                                                                                                                                                                                 |             | Rick M                                   |                                                                                                                                                                                                                            |                    |                    |                    |
| LIVABILITY                 | Provide safe access to and use of City infrastructure, parks, and trails          | 2.1 | Continue pursuing traffic calming and pedestrian safety measures with ODOT                                                                                                                                                                                                                                                                                                                                           | 1. Conversations with ODOT on Speed signs with lights further North, correcting sidewalks, Phase 2 sidewalks, exploring Phase 2 vs Phase 3 sidewalks, Lori Lane crosswalk, slowing traffic measures near Lori Lane, and Bike lanes. 2. Coordinate with PUD on plans that would affect their electrical supplies. 3. Explore funding options for projects |             | Councilor Whitten-Carey & O'Shaughnessey | 1. Met with ODOT, will need to apply for planning grants to start the projects. 2. Applying for the Safe Streets grant and the Transportation Management Grant. 3. Will discuss portable speed camera with PW&S Commission |                    |                    |                    |
|                            |                                                                                   | 2.2 | Evaluate the effectiveness of Code Enforcement and Public Safety programs. Review existing ordinances related to loitering, dogs, and camping.                                                                                                                                                                                                                                                                       | 1. Create a plan for the budget year for the needed level of Code Enforcement and Public Safety                                                                                                                                                                                                                                                          |             |                                          | 1. Have Deputy contract continuing into the FY26 and more code compliance.                                                                                                                                                 |                    |                    |                    |
|                            |                                                                                   | 2.3 | Develop a park plan for the Landmark property and reapply for the Estuary Boardwalk Grant.                                                                                                                                                                                                                                                                                                                           | 1. Apply for the Oregon State Parks Grant for the Estuary Boardwalk Construction. 2. Begin phases of park planning for the O'Neill property, including public engagement.                                                                                                                                                                                |             |                                          | 1. Have a workgroup. 2. Kevin Shanely designed plans. 3. Giving plans to ODOT for next steps.                                                                                                                              |                    |                    |                    |
|                            |                                                                                   | 2.4 | Establish and fund a Public Art initiative and encourage local artists to submit ideas for public art projects                                                                                                                                                                                                                                                                                                       | 1. Develop a workgroup and establish public input and locations.                                                                                                                                                                                                                                                                                         |             | MARY ELLEN-                              | 1. Councilor O'Shaunessey is working with volunteers to design a plan. Starting with policy, procedure, and guidelines.                                                                                                    |                    |                    |                    |
|                            |                                                                                   | 2.5 | Begin implementing the Civic Campus Master Plan                                                                                                                                                                                                                                                                                                                                                                      | 1. Budget for phase 1 implementation in the City Hall, Commons, and Parks & Trails Capital Improvement Budgets                                                                                                                                                                                                                                           |             |                                          | 1. Have followed through with each step in the process. The plan is set to be adopted by City Council in July.                                                                                                             |                    |                    |                    |
| HOUSING SUPPLY             | Identify ways to expand the housing supply and diversify housing options          | 3.1 | Amend zoning regulations to increase housing density, with a focus on creating housing options that are suitable for full-time residents, particularly those who work within the community                                                                                                                                                                                                                           | 1. Cascadia Partners implementation plan 2. Working with the Planning Commission on long-range planning. 3. Assess what other communities are doing to encourage full-time residents. 4. Explore incentives programs                                                                                                                                     |             | Councilor Hedlund                        | 1. Advisory group meeting with Cascadia partners. 2. Code Concepts are being suggested.                                                                                                                                    |                    |                    |                    |
|                            |                                                                                   | 3.2 | Explore strategies for repurposing existing housing stock, including vacant or underutilized properties, to create full-time residences and multi-family housing options.                                                                                                                                                                                                                                            | 1. Public-private partnerships 2. Explore incentives or penalties for the owners of abandoned houses or properties. 3. Initiate condemnation regulations, understand legal constraints                                                                                                                                                                   |             |                                          |                                                                                                                                                                                                                            |                    |                    |                    |
|                            |                                                                                   | 3.3 | Perform a capacity analysis of the existing water system to determine its maximum water delivery capability.                                                                                                                                                                                                                                                                                                         | 1. Consultant report 2. 3. How many units of water are needed per dwelling in city limits                                                                                                                                                                                                                                                                |             |                                          | 1. Lead McClung will give a report to the City Council in May with water capacity results.                                                                                                                                 |                    |                    |                    |
| ENVIRONMENTAL STEWARDSHIP  | Environmentally aware in all we do                                                | 4.1 | Identify opportunities to expand open spaces, parks, and trails. Encourage land donations and conservation easements                                                                                                                                                                                                                                                                                                 | 1. Identify criteria that will guide the acquisition of property by the City, ensuring the purchase is in the best interest of the City                                                                                                                                                                                                                  |             | Councilor Whitten-Carey & O'Shaughnessey | 1. Working with Planning & Parks & Commons to support this goal.                                                                                                                                                           |                    |                    |                    |
|                            |                                                                                   | 4.2 | Complete the Wetlands Inventory and provide education on Wetlands Pond                                                                                                                                                                                                                                                                                                                                               | 2. Communicate with State departments or Legislation                                                                                                                                                                                                                                                                                                     |             |                                          | 1. Parks & Commons are set to work on this goal                                                                                                                                                                            |                    |                    |                    |
|                            |                                                                                   | 4.3 | Prioritize environmental sustainability in all future City construction projects by carefully considering the environmental impact of land use, construction materials, and overall project design.                                                                                                                                                                                                                  | 1. Develop generalized checklist of accepted considerations                                                                                                                                                                                                                                                                                              |             |                                          |                                                                                                                                                                                                                            |                    |                    |                    |
|                            |                                                                                   | 4.4 | Continue to consider the environmental impact when making decisions in all areas of City business                                                                                                                                                                                                                                                                                                                    | 1. Recycle bins 2. Environmentally friendly materials and items                                                                                                                                                                                                                                                                                          |             |                                          | 1. The Community Service Coordinator is getting recycling stations for each City facility.                                                                                                                                 |                    |                    |                    |
|                            |                                                                                   | 4.5 | Review ordinances that significantly impact the environment, such as those related to trees and noxious weeds                                                                                                                                                                                                                                                                                                        | 1. Assign to the Parks & Commons Commission to review and update. 2. Assign to the Planning Commission to review how this affects property ordinances                                                                                                                                                                                                    |             |                                          | 1. Working with Planning & Parks & Commons to support this goal.                                                                                                                                                           |                    |                    |                    |
|                            |                                                                                   | 5.1 | Designate the Finance Committee as the audit review committee                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                          |             | Mayor Berdie                             | 1. Adopted Ord 375 with Finance as audit committee                                                                                                                                                                         |                    |                    |                    |
|                            |                                                                                   | 5.2 | Explore and implement strategies to ensure the long-term sustainability and funding of our water reserves, while continuing a contractual agreement with the Sheriff's Department.                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                          |             |                                          | 1. The utility rate raise looks to be filling the gap left by the General Funds contributions.                                                                                                                             |                    |                    |                    |

|                       |                                                               |     |                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                            |  |                         |                                                                                                                                        |  |  |  |
|-----------------------|---------------------------------------------------------------|-----|----------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------|--|--|--|
| FISCAL SUSTAINABILITY | Effectively manage and plan for the City's financial needs    |     |                                                                                                                            | 1. Identify likely system failure points. 2. Where and how are we going to replace the plant? Create a plan for this and have it in writing. 3. Explore County, district partnerships with sewer treatment for the county between Waldport and                                                                                                                             |  |                         | 1. Lead Buckwald reports that the lifespan of the plant is very long-term, the investments the City has made sets a longer lifespan.   |  |  |  |
|                       |                                                               | 5.3 | Explore options for extending the service life and securing funding for upgrades to the wastewater treatment plant.        |                                                                                                                                                                                                                                                                                                                                                                            |  |                         |                                                                                                                                        |  |  |  |
|                       |                                                               | 5.4 | Document Urban Renewal District expiration and develop preliminary replacement funding plans.                              | 1. Discover the options for continuing or starting a new URD                                                                                                                                                                                                                                                                                                               |  |                         |                                                                                                                                        |  |  |  |
|                       |                                                               | 5.5 | Develop and implement criteria for the distribution of fund requests from visitor amenities                                | 1. Use the Lincoln County Economic grant and process as guidelines                                                                                                                                                                                                                                                                                                         |  |                         | 1. The first draft was presented in April. Many suggestions received to improve will be brought back in the July City Council meeting. |  |  |  |
|                       |                                                               |     |                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                            |  |                         |                                                                                                                                        |  |  |  |
| PUBLIC AWARENESS      | Deliver efficient, effective, transparent municipal services  |     |                                                                                                                            | 1. Track the City's website analytics and review the need to make a more user-friendly website. 2. Engage user-interface services. 3. Review other City websites to find styles that are user-friendly. 4. Communicate and engage citizens on research for the best upgrade in the next year. Look and feel. 5. Form a workgroup for this project. 6. Consider A/B testing |  | Councilor Whitten-Carey | 1. Started tracking on Google Analytics.                                                                                               |  |  |  |
|                       |                                                               | 6.1 | Enhance the City's online presence and improve citizen engagement by modernizing and optimizing the official City website. |                                                                                                                                                                                                                                                                                                                                                                            |  |                         |                                                                                                                                        |  |  |  |
|                       |                                                               | 6.2 | Community engagement to continue to create a positive community image.                                                     | 1. Continue posting on social media, e-newsletters, and print newsletters. 2. Start creating City Council recap videos to post on our website and on social media 3. Use the resident sentiment survey to create content                                                                                                                                                   |  |                         | 1. Regular posts on all communication channels. 2. Started monthly video recaps of the Mayor sharing City Council meeting highlights.  |  |  |  |
|                       |                                                               | 6.3 | Create a user-friendly citizen's budget book and provide comprehensive budget education                                    | 1. Budget presentations, both 101 and budget orientation for the budget season. 2. Take the city budget and create a citizen's budget book. 3. Create from the citizen's perspective                                                                                                                                                                                       |  |                         | 1. Budget 101 at the State of the City. 2. Budget games with EDALC 3. Clear, easy to follow Budget Book for FY26                       |  |  |  |
|                       |                                                               | 6.4 | Increase public awareness and understanding of City Council proceedings                                                    | 1. Budget and hire a contracted service for a professional videographer to execute recap videos each month. 2. short video recaps of council meetings. 3. Each Councilor takes a turn writing in the Mayor's Newsletter section, updating the community on their assigned goals                                                                                            |  |                         | 1. Contracted professional services to support the videos. The Mayor has done 3.                                                       |  |  |  |
|                       |                                                               |     |                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                            |  |                         |                                                                                                                                        |  |  |  |
| ALIGNMENT             | Synchronize and update city policies and administrative rules |     |                                                                                                                            | 1. Review and update the code                                                                                                                                                                                                                                                                                                                                              |  | Councilor Collins       | 1. Rewrote Ord 370, now Ord 375                                                                                                        |  |  |  |
|                       |                                                               | 7.1 | Evaluate the Yachats Municipal Code for clarity and comprehensiveness                                                      |                                                                                                                                                                                                                                                                                                                                                                            |  |                         |                                                                                                                                        |  |  |  |
|                       |                                                               | 7.2 | Align Commission rules and ordinances, beginning with Parks & Commons Commission                                           | 1. Ensure each Commission's rules and ordinances accurately reflect the advisory role they hold to support the City Council and City Staff. 2. Evaluate the rules; are they needed or just a code of conduct?                                                                                                                                                              |  |                         | 1. May City Council work session will review all the edit suggestions for the Council Rules.                                           |  |  |  |
|                       |                                                               | 7.3 | Consider a "Code of Conduct" for members of the City Council, Commissions, Workgroups, and City Staff                      | 1. Collect and review other City guidelines. 2. Refer to League of Oregon Cities guidelines                                                                                                                                                                                                                                                                                |  |                         |                                                                                                                                        |  |  |  |
|                       |                                                               | 7.4 |                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                            |  |                         |                                                                                                                                        |  |  |  |



PUBLIC WORKS & STREETS COMMISSION

# STREET FEE PRESENTATION

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CITY OF YACHATS

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# INTRODUCTION

The City of Yachats staff proposes a \$10 monthly fee to be added to each utility bill for every developed property, along with an annual Consumer Price Index (CPI) rate increase. This fee will be specifically allocated for the maintenance, repair, and reconstruction of our city's streets and storm drains. It will be crucial in funding our strategic street maintenance plans over one, three, and five years.





# CURRENT CHALLENGES

## **Lack of Funding**

Our streets currently rely on the general fund and state taxes as a revenue source for maintenance. This leaves us struggling to keep up with the required repairs and upgrades.

Without adequate funds, we are limited to the regular work we are able to give them, leading to more pothole repairs and gravel cleaning than complete road repairs, taking out all pavement to the base, rebuilding, and ensuring drainage.





# CURRENT CHALLENGES

## **Maintenance Needs**

The City is developing a comprehensive maintenance plan that outlines the necessary repairs over the next several years. However, without funding, we cannot execute this plan effectively.

For example, the FY2024 Street expense budget was \$73,300.00, of which 10.5% was spent on pothole and gravel road repair.

- This amount does not include the cost of cleaning road gravel out of the adjacent storm drains. FY 2025 is tracking approximately the same amount.

# CURRENT CHALLENGES

## **Maintenance Needs**

- Larger areas of pavement requiring repair will fall under the Capital Improvement Project category.
  - These are funded by the \$110,000 budgeted annually over the next five years.
  - Nine paving projects, costing \$152,625.42, have been identified as the most critically damaged areas in Yachats.
- Since only \$110,000 is available for the Street CIP repair, only five projects were selected for paving in FY2025.
  - The remaining four projects are prioritized for FY2026. These projects are estimated to cost approximately \$79,000, leaving \$31,000 for additional paving projects.
- Many areas in the City show signs of pavement distress, particularly Spruce Ave, large portions of Horizon Hill Rd., and King St. Additionally, numerous large patches require attention.
- Another important consideration is that as the paved streets deteriorate without repair, the cost of repairs increases. Eventually, a total replacement becomes necessary.

# CURRENT CHALLENGES

## **Storm Drain Master Plan Findings**

The City of Yachats is currently completing a storm drain master plan. This area of work is also dependent on the General Fund as its sole revenue source.

According to the findings thus far in the draft Master Plan, there is an indication that there will be significant street cuts for increasing culvert size throughout the town.



# CURRENT CHALLENGES

## Maintenance Needs



**Upper Radar Road**



# CURRENT CHALLENGES

## Maintenance Needs



**South Reeves Circle and Highway 101  
intersection**



# CURRENT CHALLENGES

## Maintenance Needs



## Greenhill and Overlook Intersection



# CURRENT CHALLENGES

## Maintenance Needs

### 10th & Hanely Intersection





# CURRENT CHALLENGES

## Maintenance Needs

**9th St from Hwy 101 to King St**





# CURRENT CHALLENGES

## Capital Improvement Projects

Street paving CIPs are also part of Water Capital Projects. Below is a list of proposed street projects that would be done after new water lines are installed.

|          | Upcoming<br>Street CIP's |           |
|----------|--------------------------|-----------|
| FY 25/26 | E. 2nd                   | \$120,000 |
| FY 26/27 | W. 3rd                   | \$250,000 |
| FY 27/28 | Windy Way                | \$100,000 |
| FY 28/29 | To be<br>determine       |           |
|          | Total                    | \$470,000 |

# FUTURE PROJECTS

**Increasing street revenue will help the city achieve its goals of enhancing pedestrian safety and implementing traffic calming measures on Highway 101.**

- **Sidewalks** extending from 2nd St. to the bridge: \$5,000,000
- **Sidewalks** from 7th St. to Diversity Lane: \$3,000,000



The total cost for these initiatives will amount to millions of dollars, necessitating grants to reach these objectives.

To pursue grants, the city must prepare concept drawings and secure ODOT approval. This process incurs substantial soft costs, which include expenses for city staff, engineers, surveying, and coordination with utility companies. The street fee can help cover these soft costs



# CASE STUDY: BAY CITY, OREGON

**Bay City, Oregon, faced a similar situation: roads in serious need of repair and no dedicated revenue stream to ensure proper road maintenance.**

In 2003, Bay City introduced a “Street Maintenance and Repair Fee” of \$5/month for each developed property due to their deteriorating road conditions and lack of funds for maintenance.



# CASE STUDY: BAY CITY, OREGON

## **Impact of Fee**

The funds collected were utilized for minor repairs and as matching funds for various grants. Over time, this investment significantly improved street conditions, improving Bay City's roads than many neighboring communities.

Bay City implemented signage that shared that its projects were funded by these fees and now utilizes social media to help increase public awareness and acceptance of the fee.

## **Fee Increase**

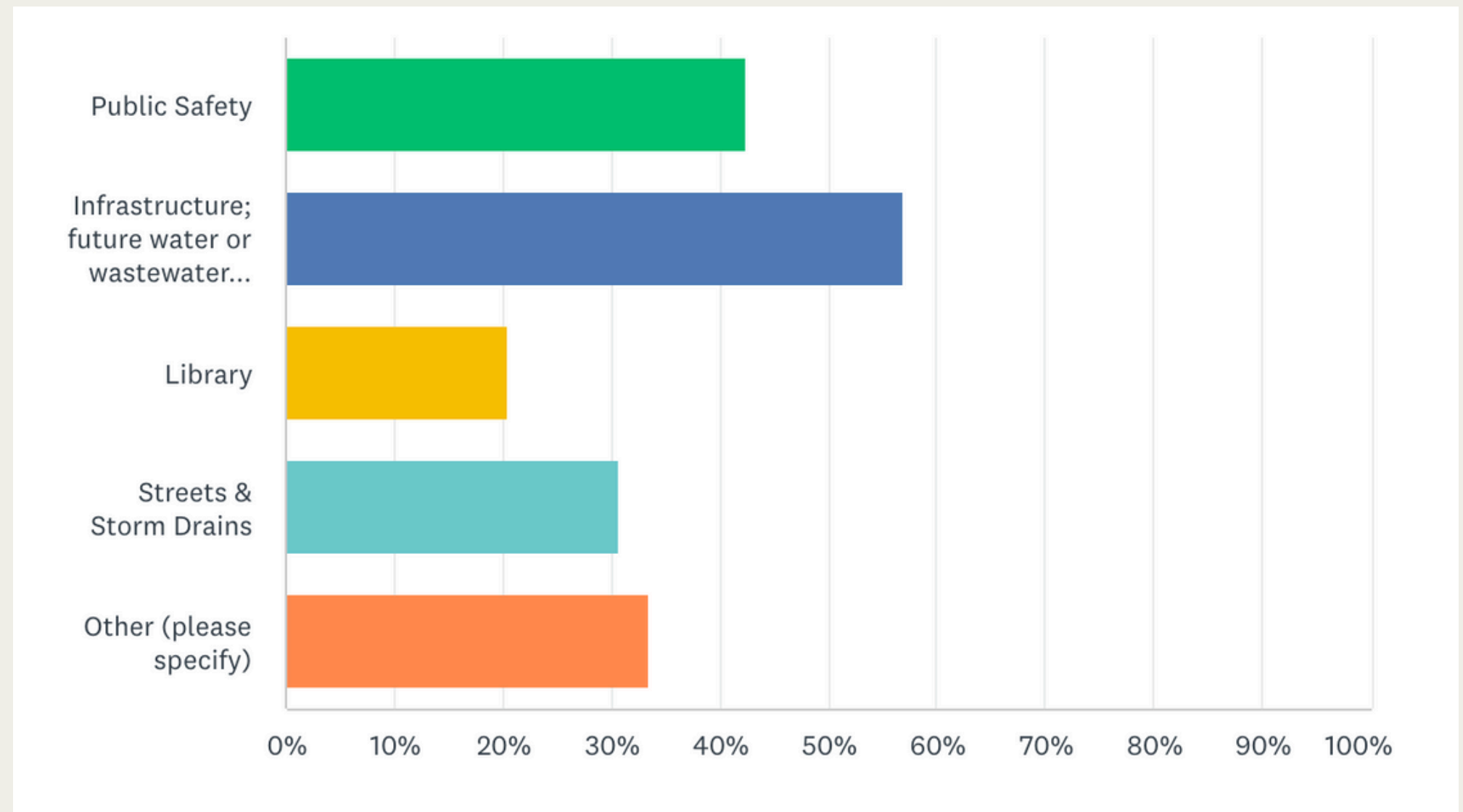
In 2019, after a thorough debate, Bay City increased the fee to \$10/month/property and instituted annual adjustments based on the Consumer Price Index (CPI). This decision was met with almost no public pushback

# RESIDENT SENTIMENT SURVEY

The City of Yachats recently conducted a Resident Sentiment Survey. One of the questions asked was:

Which of the following areas would you be willing to pay additional fees for?

- Public Safety
- Infrastructure; water or wastewater
- Library
- Street & Storm Drains
- Other





# PROPOSED FEE STRUCTURE FOR YACHATS

## **Fee Amount**

950 x \$10 fee x 12 months = \$114,000 a year revenue

## **Utilization of funds**

The funds collected will be strictly allocated for regular street maintenance and repair, as well as stormwater management initiatives, including the upkeep of ditches along city streets. The City needs to be able to effectively share the need.

## **Communication and Transparency**

To ensure public awareness, we will establish clear communication on the street repair strategy and how the funding will be utilized:

- Regular updates on project status through social media and newsletters.
- Annual reports detailing expenditures and improvements made with the collected fee

# TECHNICAL ANALYSIS

**Public Works & Streets Commission-** The Public Works & Streets Commission has reviewed and voted to pass the street and storm drain utility fee.

**Finance Committee-** The Finance Committee has reviewed and voted to pass the street & storm drain fee. They discussed past fees that were included on City utility bills for capital improvement; those went away in 2020. They also suggested that this is only one funding mechanism, and we should research additional sources. For example, Lebanon has a lodging tax for infrastructure. Looking at the street and storm drain work, there will need to be additional funding sources beyond the \$10 per utility bill per month.

**City Council-** Will be presented with the Street and Storm Drain fee during the May Work Session.

**Is the Juice worth the squeeze?**

# CONCLUSION

In conclusion, implementing a \$10 monthly fee for streets and storm drains will provide Yachats with a dedicated funding source to maintain and improve our streets and public safety initiatives.

By following Bay City's example, we can ensure that our streets are safe and well-maintained for all residents and visitors.

This meets City Council Goals under Infrastructure goal 1.3: “Create & Implement street rehabilitation plan and communicate the sequence to the public.” The fee also allows us to work toward City Council Goal 2.1 under Livability “ Continue pursuing traffic calming and pedestrian safety measures with ODOT”







## **City of Yachats City Staff Report | May 2025**

501 Hwy 101 N, Yachats, OR 97498 | [www.yachatsoregon.org](http://www.yachatsoregon.org)

### **CITY MANAGER (Bobbi Price)**

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#### **Regional Solutions Community Meeting-**

The City Manager has been collaborating with the South Valley/Mid-Coast Regional Solutions Coordinator of the Office of Governor Tina Kotek to arrange a community meeting and tour with members of the Congressional Delegation, the Regional Solutions team, Business Oregon, the Department of Environmental Quality, the Department of Land Conservation and Development, the Oregon Department of Transportation, the Council of Governments, USDA, and OHCS (Oregon Housing and Community Services) to visit Yachats.

This group joined us on May 7th at the Commons to hear a presentation on the proposed new water reservoir project that would replace our current one-million-gallon reservoir and 250,000-gallon reservoir on Radar Road. During this presentation, we highlighted the geotechnical findings regarding the instability of the land where our current reservoir is located, the City's proposal to construct a new one, and the desire for subsequent middle-income housing on the identified and proposed reservoir property. This was an opportunity to share our project with various state funding agencies and ensure they are knowledgeable about it.

Following the presentation, the City received notice of an award of \$100,000 for feasibility and engineering for the project.

#### **ODOT-**

The City Manager met with ODOT to discuss the numerous concerns residents have shared regarding pedestrian safety and how to begin progressing with the long-awaited phases 2 and 3 of the sidewalk project. To initiate these phases, we need to apply for planning grants that will outline and engineer them. We are actively applying for the Transportation Management Systems grant through DLCD and ODOT. This will update our City circulation plan to incorporate the sidewalks. Once we complete the planning through the planning grant, we'll be able to start applying for construction grants for the

sidewalks. The City of Yachats is also collaborating with other cities in Lincoln County and the Council of Governments to jointly apply as a region for the ODOT Safe Streets grant aimed at traffic calming measures.

### **Scharen Design Studio – Greater Commons Campus Plan**

Scharen Design Studios continues its work on the Greater Commons Master Plan. Most recently, they will hold a community input session on May 14th, during which they will present their design to the community for the final time. The community had opportunities to provide feedback. The Advisory group will review the design again on June 2nd and present it to the Parks & Commons Commission on June 4th, before bringing it to the City Council for adoption during their July City Council meeting.

### **Budget Work**

The City Manager has been busy preparing the FY26 budget with Finance Committee member Julie Ekdom. The budget book was designed to educate the residents on how the City of Yachats budget and fund accounting. The goal was to make the budget clear, easy to understand, include detailed line item information, and provide a comprehensive overview.

### **Budget Games Event**

With the goal of budget education and citizen engagement, the City of Yachats partnered with the Economic Alliance of Lincoln County to create and deliver a budget game. The game was engaging and encouraged groups of people to work together to achieve a balanced budget. Each group was given a budget recommendation by the City Manager, and there was a deck of cards at each table. The moderator at each table presented one card at a time. One card was a MUST play, while the others were optional. Participants had three slots to fill with optional funding requests. Using these cards ultimately meant that they could not use the recommendations given by the City Manager; they would need to make strategic cuts and prioritizations.

### **Cascadia Partners Advisory Committee**

Cascadia Partners has met with the Advisory Committee and shared their suggestions for edits to the existing code in order to meet Oregon State Statutes as well as Code Concepts designed to efficiently utilize buildable land for affordable housing and additional middle-housing options. There will be opportunities for community engagement to present these ideas and receive feedback from residents. Those dates are to be announced.

### **Strategic Marketing Plan RFP**

The City of Yachats has issued a request for proposals on Oregon Buys for a Strategic Marketing Plan. This plan aims to direct the marketing initiatives by the City of Yachats

in collaboration with our partner, the Yachats Area Chamber of Commerce, which serves as the Destination Marketing Organization (DMO).

The Strategic Marketing Plan will serve as a roadmap for the DMO to execute on behalf of the City of Yachats over the coming three years. It will also be accessible to residents, outlining the key elements of how the City promotes itself for tourism, utilizing the designated transient lodging tax revenue. This aligns with the intended use of these funds.

The City and Chamber interviewed the top two candidates and selected Verdant & to create the Strategic Plan and work with the Chamber Director on the implementation.

### **Communication & Public Awareness**

The City of Yachats remains committed to effective communication and public awareness. Recently, we have begun producing short video recaps of our regular City Council meetings, highlighting important topics discussed. We understand that not everyone can attend our meetings, so this initiative is designed to keep you informed about your local government in a different format.

### **Estuary Walkway**

The Estuary Walkway workgroup has submitted the walkway grant to the Oregon State Parks Department.

The long-awaited jurisdictional transfer from Lincoln County to the City of Yachats has occurred; the City has formally accepted the road. The County is in the process of recording the agreement and will send that final piece to the City in the beginning of May.

### **Landmark/O'Neil Property**

A workgroup has formed and started reviewing plans for the landmark property. ODOT needs to be contacted to ensure they comply with their standards and rules.

### **FEMA**

Using the model code, the Planning Commission has reviewed the updated FEMA ordinance. A Planning Commission public hearing took place in April. A 20-day notice will be provided for another public hearing for the City Council meeting on June 18th.

### **Community Support**

The City is working on a grant process for all community support requests.

### **Library & Little Log Church Museum**

Updates on these projects are in the CIP Coordinators' report



## **CITY DEPUTY RECORDER (Kimmie Jackson)**

Attended commission/committee meeting for the month & prepared action summaries; updated agenda center with audios and summaries; worked on updating the agenda center program thru CivicPlus, and the postage module, that will exclude mailings through the post office; the Fees project is still in progress; completed first draft of the Employee Handbook for City Manager's review; prepared ordinances to submit to e-Code; archiving documents; assisted where needed in the office and worked on general daily business.

## **PUBLIC WORKS (Rick McClung and Dave Buckwald)**

Rainfall at Yachats Public Works:

|                           | <u>Inches</u> |             |             |             |
|---------------------------|---------------|-------------|-------------|-------------|
|                           | <u>2025</u>   | <u>2024</u> | <u>2023</u> | <u>2022</u> |
| <b>April</b>              | 2.57          | 4.58        | 8.45        | 8.13        |
| <b>Rain year to date:</b> | 25.12         | 39.31       | 33.02       | 23.25       |

Total water produced: **4,017,200** gallons

Total water accounted for: **3,370,443** gallons    Water loss efficiency: **90%**

Total wastewater treated: **5,545,000** gallons

The following is a list of what was done by Public Works staff in April 2025.

### **Streets:**

- Multiple potholes filled.
- Back-bladed Windy Way, Crestview Drive.
- Brush cut upper Crestview Dr., W. 6<sup>th</sup> St., Reeves Circle, Windy Way,

### **Storm Drainage:**

- Storm drain clearing.
- Installed a culvert on Reeves Circle.

### **Water Treatment Plant:**

- Water systems operations.
- Water plant maintc.

- Reedy Creek headworks Inspection & flushed.
- Reedy Creek water line excavation.

### **Distribution Sys:**

- Meter reading and rereads.
- Meter maintc.
- Leak inspections.
- System hydrant flushing and maintc.
- Hydrant maintc. & flushing.
- Worked on a water leak on Hanley Drive.
- Major water main break on Cedar Ave. (Repaired).
- Install one new water meter.

### **Wastewater Treatment Plant:**

- Wastewater systems operations.
- Plant maintc. & clean-up.
- Biosolids operations.

### **Collection Sys:**

- Lift station inspections.
- Degreased lift stations.
- Float cleaning.
- CCTV 423ft on Yachats River Rd., 102ft on Lincoln Ave.
- Pulled pump at Main Lift Station, sent to Albany for repairs.
- E2nd Phs3 sewer line locate.
- Assisted sewer repair contractor with I &I repairs.

### **Public Works:**

- Shop maintc. and clean up.
- Fleet maintc. & repair.
- Equipment maintc. & repair and fueling.
- Multiple locates.
- Brush box handling.
- PW administration.
- Piles picked up for Trails crew.
- Garbage removal at the Commons.
- Samples to Newport.

- City Hall and Commons work orders.
- PW yard organizing.
- Power outage.
- Brush cutting.
- Code Enforcement.
- Flag holders replaced.
- Removed Peace Park bench.
- Fence work for the community garden.
- Vac-truck repairs made.
- Backhoe serviced & repaired.
- Rocked city fill site access road.
- City Hall maintc.
- Fill site brush cut.
- Cleaned Commons grease trap.
- Emergency container water systems demonstration at Public Works.

### **WASTEWATER CIP PROJECTS**

- **WWTP generator:**  
Project is Complete.
- **WWTP UV Disinfection System Upgrades:**  
Project complete.
- **PW Design Standards:**  
Still reviewing.
- **Storm Drain Master Plan:**  
Still reviewing.
- **2024-25 FY Street Paving:**  
Paving will be in the Spring. Planning for 2025-26 FY paving.
- **WWTP Upgrades:**  
Grit control panel, PLC units for the Wastewater Plant will be installed week of the 19<sup>th</sup>.  
VFD's for the screw press will be installed the week of the 19<sup>th</sup>.
- **Main Lift Station Upgrades:**  
PLC and control parts to be installed the week of the 19<sup>th</sup>.

### **WATER TREATMENT PLANT**

- Cross training
- General plant maintenance

### **Water capacity report**



This report used data from the Water Master Plan and the Water Management and Conservation Plan to perform the analysis of water demand and population report for the City Council. [Link to view report](#)

### **Feasibility study**

\$100,000 Award from the Housing Infrastructure Support Fund Program, Yachats Affordable Housing Project (feasibility study), Project Number HIP2515, Award Date May 9, 2025, [Link to view award letter](#)

### **Work at SL mutual aid**

SLWDPUD needs me to add additional support to assist the SWLCWPUD team during the period, while their water manager is on medical leave.

The City Manager is interested in discussing this as a mutually beneficial arrangement where we can contract my time and services to them as part of my regular 40-hour work schedule with the City of Yachats. The city can bill them for the time spent working on SLWDPUD projects as needed.

SWLCWPUD is going to discuss this at their next board meeting

### **E. 2<sup>nd</sup> bid opening**

#### **Speed Zone investigation performed by ODOT**

A speed zone investigation has been conducted on the Oregon Coast Highway #009 (Us 101) from 250 feet north of Ocean Wayside Lane (MP 163.32) to 250 feet south of Windy Way (MP 165.55). The investigation was requested by Rick McClung, Public Works Leader, City of Yachats. [Link to view report](#)

### **OVD underground power**

Yachats is moving forward implementing the electrical underground along Oceanview Drive. In addition, the city would like to add a couple of decorative streetlights to take the place of the lights that are on the poles that will be removed. [Link to view drawing](#)

### **FINANCE (Diane Gruver)**

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It was both a usual and an unusual month. The usual included regular tasks such as paying bills, doing payroll, and providing reports as requested to the city manager and others. The unusual was in part made up of tightening up our personnel budget for FY26 based on a review of our anticipated expenses and making sure we account for the total picture of our expanded staff and the actual hours they put in.

The other out-of-the-ordinary task involved working with Becca in Utility Billing and Janet Cline, our accountant, to tighten up the record keeping on bank deposits and matching our records from the accounting software to our bank records and our merchant processing statements (merchant processors are the companies that process credit and debit card payments). Each entity does things a little differently, and we've had some difficulty with matching things perfectly over the years. However, this last month we've made great headway in getting things in better order.

## **PLANNING**

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The Planning Department is operating under a different structure than normal. Our City Planner is on leave, utilizing time when available to complete the wetland inventory and apply for the Transportation Systems Management Grant through DLCD and ODOT. She is also available to answer questions from City Hall as needed.

In the office, we have our City Infrastructure Clerk supporting the Planning Department by offering customer service and counter service for folks with inquiries in Planning.

We have a temporary contract with the Council of Governments for Planning Services. They have a Planner dedicated to answering questions that our City Infrastructure Clerk has as he interacts with residents. The contract Planner will be attending the Planning Commission meetings in May and June. He is working on a Conditional Use Application that will be part of a public hearing at the May 20<sup>th</sup> meeting.

## **CODE COMPLIANCE (David Fortmeyer)**

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### **Completed Tasks**

- Worked with Lorraine to establish 5 New vacation rentals. Performed 5 inspections
- Communicated with property owner about 2 lighting complaints and discussed how to address the light pollution issue. Fixtures are being shielded to reduce brightness. Will perform light test upon completion
- Contacted ODOT and Lincoln County about clearing vegetation from streets. Received helpful information and positive results
- Responded to 2 noise complaints
- Responded to 1 vacation rental complaint and closed the request
- Responded to 1 abandoned vehicle complaint and closed the request
- Responded to 1 trash and litter complaint and closed the request
- Collaborated with City Hall staff to determine courses of action
- Used Request Tracker to follow up on various complaints
- Used Excel spreadsheet to track existing violations and complaints
- Resolved outstanding code cases
- Responded to citizen complaints/inquiries

### **Field Work**

- Investigation of trash removal progress at 1 local businesses
- Vacation Rental Inspections

- Taking photos at various locations to send with notices

### **Ongoing Initiatives**

- Community Education: Educating residents and businesses on city ordinances
- Next topic of interest "Pending"

### **LIBRARY (Traci Altson)**

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April was also a busy month for the Library. We had the pleasure of hosting Portland author Sara Behrman who read her book *The Sea Hides a Seahorse* to the preschool group and to the YYFAP on April 16th and each child (45 in total) was able to take home a signed copy of her book thanks to the generosity of the Friends of Yachats Library.

We dedicated one week in April to collecting visitor data in preparation for the yearly Oregon Library Statistical Report. In June we will also have one week when we require patrons to sign in when they enter the library and if they use one of our two public computers.

I've been working with volunteer Emily Rawls to create a July program for Jr Conservationists; a program that we received State of Oregon funding through a Humanities Grant. And I've also been coordinating with Emily and Janet Rackleff to create a Summer Reading program for YYFAP, the local preschool and the homeschool. This will also take place in July based on YYFAPs summer camp schedule.

Additionally, I've been busy working with our designer to create our new library website. The website was rolled out to the Volunteers on Monday 5/5 and will be promoted through Facebook and the June Newsletter. The website will have a place for upcoming programs and events and will be especially useful when we have a community room in the new library. There's a dedicated tab for local news articles, links to children's programs that we participate in (Oregon and nationally) as well as a link to reserve a book. The website links back to the City's website for the Volunteer Agreement and to the Friends website for donating.

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

### **CITY UTILITY CLERK (Becca Parrish)**

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- April billing was sent out on time.
- Attend Leadership Lincoln classes once a month.
- Answer customer inquiries.
- Take and process utility payments.

- Continue to clean up our billing system, ensuring all information is accurate and up to date.
- Update large user accounts with rates similar to what they were prior to 2021.
- Assist Diane and Janet Cline, our accountant, with record keeping and bank deposits.
- Participated in the Interactive Budget event.

### **CIP UPDATE/CITY CLERK (Neal Morphis)**

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- Coordinating with Little Log Church Museum Contractor, Top to Bottom Contractors LLC. Top To Bottom has been working on the interior and has removed the bell and helped us send it off for refurbishing. The church section of the building has been raised and a new foundation will be poured soon. We have had our first inspection with Lincoln County. [Schedule of work](#)
- Working with Unitus Construction, LLC regarding questions about the Library project. Coordinating with the Architect and structural engineer. The old library has been removed, and helical piers are installed. Rock has been laid down. The footings for the foundation are done, more concrete to be poured soon. Lincoln County has done an inspection. [Schedule of work – Gantt Chart](#)
- Met with Island Fence company and Doug's Electric with Dave, we are working to add the powered slide gate in front of the Wastewater Treatment Plant.
- Meetings with Scharen Design for City Building and Parks Master Plan – provided them with documents.
- Making updates to the city website.
- Posting news flashes on the website.
- Uploading documents to the document center.
- Assisting Fortmeyer with code compliance questions.
- Helping with customer service for Planning questions. Reaching out to our contract Planner with COG and Katherine with questions as needed.

### **CITY HALL/CITY COORDINATOR (Lorraine Fritz Barrett)**

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- Continue to greet people, answer phones, retrieve and open mail, respond to emails;
- proofread newsletter and documents going to the public;
- continue to collect and post donations for Commons;
- continue to work with Rosa and make reservations for the Commons;
- sorted and inventoried Commons linens with Rosa;
- participated in the Interactive Budget event;
- scheduled vacation rental inspections with homeowners and Code Compliance;



- completed tagging and organization of keys;
- Input comments and changes to Council Rules; and
- Issued five (5) Vacation Rental Licenses.

## **Community Spaces Coordinator (Rosa Marchand)**

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### **The Commons**

#### **Links and documents to review**

Grants For Yachats

[Grants For Yachats.docx](#)

Commons Policy Revised with cross-outs and suggestions:

[2025 Commons Policy Revised- Copy B.docx](#)

Commons Policy Revised with accepted changes:

[2025 Commons Policy Revised- Practice run.docx](#)

Commons Report

[Link for Schedule Spreadsheet](#)

Quarterly User Charts

[Link for Community Space Usage Chats](#)

### **Commons**

- Revised the Commons Policy
- I continue to work with Lorraine on scheduling reservations for the Commons
- I facilitated and assisted in all aspects of events at the Commons
- Cleaned and organized the multipurpose room storage, the stage, the kitchen and room 7.
- I facilitated and assisted in all aspects of events at the Commons
- I continue to create and maintain great working relationships with all users of the Commons, as well as been a mediator for different user groups, to ensure fair usage of the facility.
- Searose Construction has agreed to take on the job of putting up the Basketball Hoops in the Commons Multipurpose room.
- All user group equipment has proper storage and protocols

- Lorraine repapered and organized both bulletin boards
- Submitted a budget proposal for items needed for the Commons to run proper events
- The Sound Engineer came out to inspect the stage for structural integrity for mounting new speakers.
- Airrow heating came out for service and maintenance
- Public Works serviced the grease trap and repaired the playground treehouse
- The Pavillion picnic tables have been moved to the blacktop to create a beautiful, seated area. Kristi Anderson made beautiful potted flower arrangements for this seated area.
- AED/CPR/First Aid training for the city of Yachats staff, Library staff and Volunteers, Farmers Market staff, and YYFAP staff have been scheduled for June 11<sup>th</sup>, and 12<sup>th</sup>, from 12pm-3pm
- AED Mapping for Commons and City Hall
  - Lifevac choking devices have arrived to be placed with AEDs in the Commons and City Hall.
- George and Paul have begun work on the under the stage project.
- We are beginning to put together a work group for the Commons ADA restroom build.

## **Events**

- YYFAP Gala
- Stephanie Stephen's Baby shower
- Sip and Stroll
- Greg Scott's Photography Journey
- Janette Melchor's Baby Shower
- Jennifer Likens' Wedding
- Wild Things

# Water Demand Analysis

May 13<sup>th</sup>, 2025

This report used data from the Water Master Plan and the Water Management and Conservation Plan to perform the analysis of water demand and population report for the City Council.

## Raw water

Raw water availability can drop to 185 gallons a minute during a large drought. At this rate the water plant could produce about 200,000 gallons a day if it ran 24 hours a day. This is not enough water to move forward into the future.

## Interconnections with SWLCWPUD

The city has an interconnection with Southwest Lincoln County Water People's Utility District (SWLCWPUD), which can be used to supply the City's distribution system with water during water shortages. This interconnection has a capacity of 0.33 cfs (150 gpm) and is a two-way interconnection. Unless the city finds alternative water sources the city will need to use and depend on SWLCWPUD for supplemental water -now and in the future.

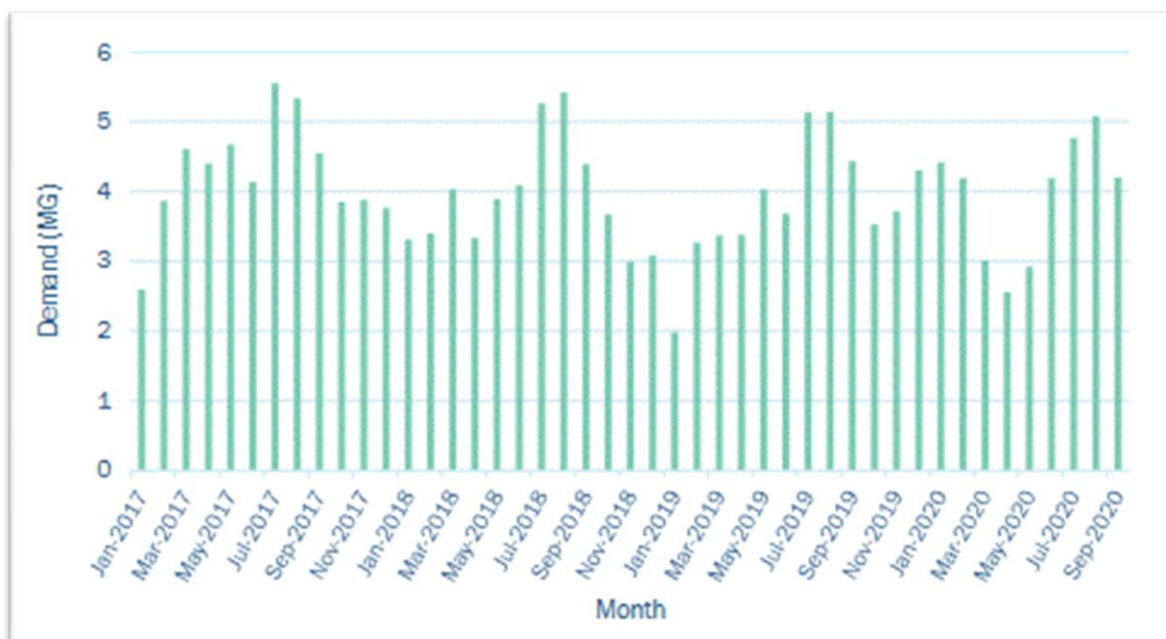
## Annual, Monthly, and Seasonal Demand

The summary below presents the volumes of finished water produced annually at the water treatment plant from 2017 through 2020. It shows annual water demand, average day demand (ADD), and maximum month demand (MMD) as a volume and rate.

## Summary, 2017 to 2020

| Year    | Annual Water Demand (MG) | Average Day Demand (ADD) | Max Month Demand (MMD) | Max Month Demand (MMD)* | Max Month Demand (MMD)* |
|---------|--------------------------|--------------------------|------------------------|-------------------------|-------------------------|
|         |                          | mgd                      | MG                     | mgd                     | cfs                     |
| 2017    | 51.2                     | 0.14                     | 5.34                   | 0.17                    | 0.27                    |
| 2018    | 46.9                     | 0.13                     | 5.42                   | 0.17                    | 0.27                    |
| 2019    | 46.0                     | 0.13                     | 5.15                   | 0.17                    | 0.27                    |
| 2020    | **                       | **                       | 5.08                   | 0.16                    | 0.25                    |
| Average | 48.0                     | 0.13                     | 5.25                   | 0.17                    | 0.27                    |
| Max     | 51.2                     | 0.14                     | 5.42                   | 0.17                    | 0.27                    |

The Graff shows the seasonal variations in water demand throughout the year, showing the typical pattern of increased water demand in summer and lower demand during the winter. During the summer peak demand season, the treatment plant is typically operated on a daily or almost daily basis.



## Population Projections

The Portland State University Population Research Center prepared population projections for Lincoln County in 2017. These projections estimate the population of Yachats within the UGB to increase to 1,061 in 2040, based on an average annual growth rate of 1.4 percent from 2020-2035 and 0.9 percent from 2035-2067. The City used these projected annual growth rates to project that the City's population would be 940 in 2020 and 1,070 in 2041.

However, these projections underrepresent the population that the city experiences at points during the year, and as a result, the city developed population projections that account for seasonal occupancy and a wider range of users. The city considered the influence of seasonal occupancy on its water service population given that many of its connections are vacation homes or are utilized for tourism (e.g., hotels and vacation rentals). Water use from these connections fluctuates on a seasonal basis with increases during the summer, weekends, and holidays. To account for fluctuations in demand related to the degree of occupancy of the service population, the city assumed occupancy percentages associated with levels of demand, with the MMD reflecting 80 percent occupancy and MDD reflecting 100 percent occupancy of the total service population.



The city determined that its water demand projections needed to focus on a service population estimate at full occupancy comprised of three different types of water users: single-family, multifamily, and hotel rooms. The City estimated the number of people per connection for the three types of users comprising the service population: single-family units (1.8), multifamily units (1.8), and hotel rooms (1.2).

Each user type was assumed to grow at the same rate forecasted by PSU. The city estimated the Municipal Water Supply Element

The data below presents the resulting projected service population at 80 and 100 percent occupancy.

| Year | MMD<br>Population | MDD<br>Population |
|------|-------------------|-------------------|
| 2020 | 1,753             | 2,191             |
| 2031 | 2,045             | 2,556             |
| 2041 | 2,282             | 2,853             |

### **Demand Forecast**

The city combined the projected populations described with historical water demand data to develop its water demand projections. Specifically, the city calculated the projected MMD and MDD by multiplying the projected total service population by the estimated water use rate of the service population during corresponding occupancy (100 gallons per capita per day for both the MMD and MDD occupancy scenarios) and the corresponding occupancy rate (80 percent for the MMD and 100 percent for the MDD). Given that the City's historical water production data cannot be used to determine MDDs, the city used a conservative municipal per capita water consumption of 100 gallons per person per day, which compared well to City data for relatively high-water demand events, including historical peak week water demands during the summer, and to water plant operator observations.

### **The City's demand projections also include the following assumptions.**

- Future occupancy rates will remain approximately equal to the existing occupancy rates.
- The ratio of residential to non-residential use (commercial, industrial and public uses) will remain constant. In other words, future commercial and industrial developments will track population growth.

- Long-term per capita water demands will not exceed the City's historical averages despite anticipated longer, warmer summers due to water conservation measures that will be implemented.

### **Municipal Water Supply Element**

- New commercial and industrial developments will not be large water users; no provision has been made for new industries with heavy water demands, such as food processing or beverage production.
- The population projections are reasonable estimates of future municipal populations and the ratio between MDDs to ADDs will remain relatively constant during the planning period.
- Future water loss will not exceed the City's historical averages of 6 percent to 12.4 percent.
- City's MMD projections in 2031 and 2041, which are 0.31 cfs and 0.34 cfs.
- City's MDD projections in 2031 and 2041, which are 0.40 cfs and 0.44 cfs.

| <b>MMD Projections</b> |                   |                  |                  |                  |
|------------------------|-------------------|------------------|------------------|------------------|
| <b>Year</b>            | <b>Population</b> | <b>MMD (gpm)</b> | <b>MMD (mgd)</b> | <b>MMD (cfs)</b> |
| 2020                   | 2,191             | 117              | 0.16             | 0.25             |
| 2031                   | 2,556             | 138              | 0.20             | 0.31             |
| 2041                   | 2,853             | 154              | 0.22             | 0.34             |

| <b>MDD Projections</b> |                   |                  |                  |                  |
|------------------------|-------------------|------------------|------------------|------------------|
| <b>Year</b>            | <b>Population</b> | <b>MDD (gpm)</b> | <b>MDD (mgd)</b> | <b>MDD (cfs)</b> |
| 2020                   | 2,191             | 152              | 0.22             | 0.34             |
| 2031                   | 2,556             | 178              | 0.26             | 0.40             |
| 2041                   | 2,853             | 198              | 0.28             | 0.44             |

*\*The average person uses 73 to 100 gallon per day*

Thank you,

Rick McClung

Yachats Water Department



# INTEROFFICE MEMO

**TO:** Angela Kargel, P.E.  
State Traffic Engineer

**FROM:** Jamie Schmidt, P.E.  
Region 2 Traffic Operations Engineer  
(971) 208-4095

SCHMIDT  
Jamie M

Digitally signed by  
SCHMIDT Jamie M  
Date: 2025.04.23 16:39:29  
-07'00'

Region 2 Traffic Operations Engineer

**SUBJECT: Speed Zone Investigation #14029  
OREGON COAST HIGHWAY #009 (US 101)  
250 feet north of Ocean Wayside Lane (MP 163.32) to  
250 feet south of Windy Way (MP 165.55)  
ODOT / ODOT – City of Yachats**

A speed zone investigation has been conducted on the Oregon Coast Highway #009 (Us 101) from 250 feet north of Ocean Wayside Lane (MP 163.32) to 250 feet south of Windy Way (MP 165.55). The investigation was requested by Rick McClung, Public Works Leader, City of Yachats. The city requested 25 mph – “Yachats is a walking and tourist city, The streets always have a lot of people walking and HWY 101 is dangerous because traffic is moving to fast.”.

There are two investigated sections in this report. The first investigated section (Section A) is 0.68 miles in length and light business in density and culture with a suburban commercial / residential context and an ADT of 5286. This road is classified as a Rural Other Principal Arterial (Rural City – Yachats). Two spot speed check showed the cumulative 85% speed to be 49 mph and the cumulative 50% speed to be 43 mph. Sixty-eight percent of the cars are traveling within the pace limits of 38 - 47 mph. There were 3 reported crashes between 01/01/20 and 12/31/22. There were 0 fatal and 0 injury A crashes in that same time period. The three year section crash rate is 0.76, with a statewide comparable rate of 1.15. The current posted speed for most of this section is 40 mph. We are requesting a 500 foot extension northerly into the existing statutory 55 mph zone. This 500 foot extension covers a newly constructed fire station driveway that had a fatal crash in 2024.

The second investigated section (Section C) is 0.78 miles in length and moderate residential in density and culture with a suburban residential context and an ADT of 3605. This road is classified as a Rural Other Principal Arterial (Rural City – Yachats). Two spot speed check showed the cumulative 85% speed to be 49 mph and the cumulative 50% speed to be 43 mph. Seventy-five percent of the cars are traveling within the pace limits of 39 - 48 mph. There was 1 reported crashes between 01/01/20 and 12/31/22. There were 0 fatal and 0 injury A crashes in that same time period. The three year section crash rate is 0.33, with a statewide comparable rate of 1.15. The current posted speed for this section is 40 mph.

We are recommending to retain the existing 40 mph speed limit for Section A based on 85th percentile speed, 50th percentile speed, functional classification, we are requesting a 500 foot extension north to include a newly constructed fire station. The extension is to be established under OAR 734-020-0015(8)(d). A designated speed zone may be extended or shortened up to 500 feet no more than once by performing a minor adjustment study within that segment. We are recommending to retain the existing 40 mph speed limit for Section C based on 85th percentile speed, 50th percentile speed, functional classification. Our recommendation for retaining the existing 40 mph zone is under OAR 734-020-0015 (2)(d) The 50th percentile speed is 35 or greater.

If you concur with this recommendation, please note your concurrence on the attached report.

JS/WR

**OREGON DEPARTMENT OF TRANSPORTATION**  
Report of Speed Zone Investigation  
**OREGON COAST HIGHWAY #009 (US 101)**

Approved by  
State Traffic-Roadway Engineer

250 feet north of Ocean Wayside Lane (MP 163.32) to 250 feet south of Windy Way (MP 165.55)  
ODOT / ODOT – City of Yachats  
April 15, 2025

Recommendation: Rescind existing SZ order 13171 dated December 30, 2020 and establish the following speed zoning.

| <u>Section</u>                                                                                  | <u>MP</u>        | <u>Existing</u>   | <u>Recommended</u> |
|-------------------------------------------------------------------------------------------------|------------------|-------------------|--------------------|
| <u>Investigated for Minor Adjustment:</u>                                                       |                  |                   |                    |
| <b>A</b> From: 250 feet north of Ocean Wayside Lane<br>To: 50 feet north of Overleaf Lodge Lane | 163.32<br>163.41 | 55 mph<br>(stat.) | 40 mph <u>2/</u>   |
| <u>Investigated:</u>                                                                            |                  |                   |                    |
| <b>A</b> From: 50 feet north of Overleaf Lodge Lane<br>To: 9 <sup>th</sup> Street               | 163.41<br>164.00 | 40 mph            | 40 mph <u>2/</u>   |
| <u>Not Investigated:</u>                                                                        |                  |                   |                    |
| <b>B</b> From: 9 <sup>th</sup> Street<br>To: 200 feet south of Yachats River Bridge             | 164.00<br>164.77 | 25 mph            | 25 mph <u>2/</u>   |
| <u>Investigated:</u>                                                                            |                  |                   |                    |
| <b>C</b> From: 200 feet south of Yachats River Bridge<br>To: 50 feet north of Windy Way         | 164.77<br>165.48 | 40 mph            | 40 mph <u>2/</u>   |
| <b>C</b> From: 50 feet north of Windy Way<br>To: 250 feet south of Windy Way                    | 165.48<br>165.55 | 40 mph            | 40 mph <u>1/</u>   |
| <u>1/</u> ODOT                                                                                  |                  |                   |                    |
| <u>2/</u> ODOT – City of Yachats (interested jurisdiction)                                      |                  |                   |                    |

Historical Background:

Investigation requested by: Rick McClung, Public Works Leader, City of Yachats.

Requested Speed: 25 mph – “Yachats is a walking and tourist city, The streets always have a lot of people walking and HWY 101 is dangerous because traffic is moving to fast.”

Previous Action: SZ order 13171 dated December 30, 2020.

| <u>Investigation:</u>        | <u>Section A</u>      | <u>Section C</u>     |
|------------------------------|-----------------------|----------------------|
| Section Length               | 0.68 mile             | 0.78 mile            |
| 85% Speed                    | 49 mph                | 49 mph               |
| 50% Speed                    | 43 mph                | 43 mph               |
| 2020-2022 Section Crash Rate | 0.76                  | 0.33                 |
| 2021 Average Daily Traffic   | 5286                  | 3605                 |
| Context                      | Suburban Comm. / Res. | Suburban Residential |
| Culture Type & Density       | Light Business        | Moderate Residential |
| Horizontal Alignment         | 0 curves              | 0 curves             |
| Vertical Alignment           | Mostly Level          | Mostly Level         |
| Curve Signs & Speed Riders   | None                  | None                 |
| Existing Posted Speed        | 40 mph                | 40 mph               |
| Recommended Speed            | 40 mph                | 40 mph               |



| <u>Roadway Data:</u> | <u>Section A</u>     | <u>Section C</u>     |
|----------------------|----------------------|----------------------|
| Surface              | AC                   | AC                   |
| Lanes                | 2                    | 2                    |
| Width                | 25' – 26' FL to FL   | 24' FL to FL         |
| Parking              | Partially Prohibited | Partially Prohibited |
| Shoulders            | 4' – 9' paved        | 0' – 9' paved        |
| Intersecting Streets | 9                    | 12                   |
| Paved                | 7                    | 9                    |
| Stopped              | 9                    | 12                   |
| Signalized and Other | 0                    | 0                    |
| Pedestrian Activity  | Med                  | Low                  |
| Bicycle Activity     | Med                  | Low                  |
| Bicycle Lanes        | 0%                   | 0%                   |
| Sidewalks            | 14%                  | 0%                   |
| Marked Crosswalks    | 0                    | 0                    |
| Enhanced Crosswalks  | 0                    | 0                    |
| Transit              | No                   | No                   |

| <u>Crash Data:</u>                           |                       |                       |
|----------------------------------------------|-----------------------|-----------------------|
| Study Period                                 | 1/1/2020 – 12/31/2022 | 1/1/2020 – 12/31/2022 |
| 2020-2022 Total Crashes                      | 3                     | 1                     |
| 2020-2022 Fatal K Crashes                    | 0                     | 0                     |
| 2020-2022 Serious Injury A Crashes           | 0                     | 0                     |
| 2020-2022 Injury B and C Crashes             | 2                     | 0                     |
| 2020-2022 No Injury O Crashes                | 1                     | 1                     |
| 2020-2022 Section Crash Rate (R)             | 0.76                  | 0.33                  |
| 2022 Comparable Crash Rate (r) <sup>1/</sup> | 1.15                  | 1.15                  |
| Deviation (R-r)                              | -                     | -                     |

| <u>Spot Speed Data:</u>          |             |             |
|----------------------------------|-------------|-------------|
| 85% Speed                        | 49 mph      | 49 mph      |
| 50% Speed                        | 43 mph      | 43 mph      |
| Pace Limits <sup>2/</sup>        | 38 – 47 mph | 39 – 48 mph |
| % in Pace                        | 68%         | 75%         |
| Maximum Speed                    | 58 mph      | 63 mph      |
| Posted Speed                     | 40 mph      | 40 mph      |
| % Exceeding Posted Speed         | 71%         | 83%         |
| Computed 85% Speed <sup>3/</sup> | 49 mph      | 49 mph      |
| Recommended Speed                | 40 mph      | 40 mph      |

<sup>1/</sup> Rural Other Principal Arterial (Rural City – Yachats)

<sup>2/</sup> Ten mile-per-hour range containing the largest number of sample vehicles

<sup>3/</sup> 85% speed minus deviation/85% speed (if Deviation is zero or negative)

#### Factors Influencing Recommendation:

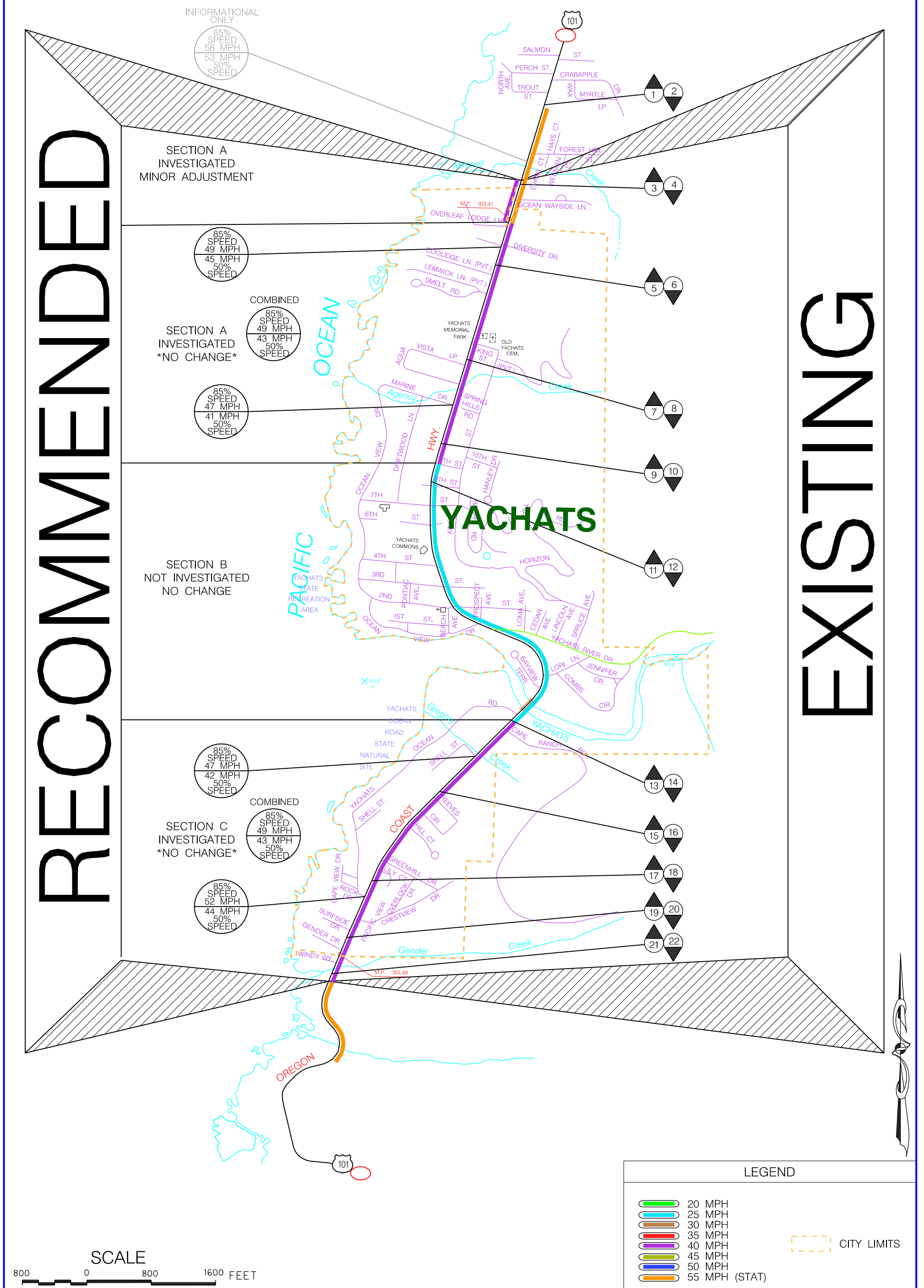
Section A – Minor Adjustment, 85th percentile speed, 50th percentile speed, functional classification.

Section C – 85th percentile speed, 50th percentile speed, functional classification

OAR 734-020-0015(8)(d). A designated speed zone may be extended or shortened up to 500 feet no more than once by performing a minor adjustment study within that segment.

OAR 734-020-0015 (2)(d) The 50th percentile speed is 35 or greater

SPEED ZONE INVESTIGATION  
OREGON COAST HIGHWAY #009 (US 101)  
ODOT / ODOT – CITY OF YACHATS





**TYPICAL VIEWS  
OREGON COAST HIGHWAY (US101)  
ODOT  
April 24, 2025**



1. Looking northbound from 400 feet south of Trout Street.



2. Looking southbound from 400 feet south of Trout Street.



**TYPICAL VIEWS  
OREGON COAST HIGHWAY (US101)  
ODOT  
April 24, 2025**



3. Looking northbound from 200 feet north of Ocean Wayside Lane.



4. Looking southbound from 200 feet north of Ocean Wayside Lane.



**TYPICAL VIEWS  
OREGON COAST HIGHWAY (US101)  
ODOT – CITY OF YACHATS  
April 24, 2025**



5. Looking northbound from 130 feet north of Coolidge Lane.



6. Looking southbound from 130 feet north of Coolidge Lane.



**TYPICAL VIEWS**  
**OREGON COAST HIGHWAY (US101)**  
**ODOT – CITY OF YACHATS**  
**April 24, 2025**



7. Looking northbound from 75 feet north of Aqua Vista Loop (northern conn.).



8. Looking southbound from 75 feet north of Aqua Vista Loop (northern conn.).



**TYPICAL VIEWS  
OREGON COAST HIGHWAY (US101)  
ODOT – CITY OF YACHATS  
April 24, 2025**



9. Looking northbound from 250 feet north of 9<sup>th</sup> Street.



10. Looking southbound from 250 feet north of 9<sup>th</sup> Street.



TYPICAL VIEWS  
OREGON COAST HIGHWAY (US101)  
ODOT – CITY OF YACHATS  
April 24, 2025



11. Looking northbound from 50 feet north of 8<sup>th</sup> Street.



12. Looking southbound from 50 feet north of 8<sup>th</sup> Street.



TYPICAL VIEWS  
OREGON COAST HIGHWAY (US101)  
ODOT – CITY OF YACHATS  
April 24, 2025



11. Looking northbound from 50 feet north of 8<sup>th</sup> Street.



12. Looking southbound from 50 feet north of 8<sup>th</sup> Street.



**TYPICAL VIEWS  
OREGON COAST HIGHWAY (US101)  
ODOT – CITY OF YACHATS  
April 24, 2025**



13. Looking northbound from 100 feet south of Yachats Ocean Road.



14. Looking southbound from 100 feet south of Yachats Ocean Road.



TYPICAL VIEWS  
OREGON COAST HIGHWAY (US101)  
ODOT – CITY OF YACHATS  
April 24, 2025



15. Looking northbound from 100 feet north of Reeves Circle (northern conn.).



16. Looking southbound from 100 feet north of Reeves Circle (northern conn.).



**TYPICAL VIEWS  
OREGON COAST HIGHWAY (US101)  
ODOT – CITY OF YACHATS  
April 24, 2025**



17. Looking northbound from 150 feet north of Lily Court.



18. Looking southbound from 150 feet north of Lily Court.



**TYPICAL VIEWS  
OREGON COAST HIGHWAY (US101)  
ODOT – CITY OF YACHATS  
April 24, 2025**



19. Looking northbound from 100 feet south of Surfside Drive.



20. Looking southbound from 100 feet south of Surfside Drive.



**TYPICAL VIEWS  
OREGON COAST HIGHWAY (US101)  
ODOT  
April 24, 2025**



21. Looking northbound from 150 feet south of Windy Way.



22. Looking southbound from 150 feet south of Windy Way.



## Crash Listing

Roadway Oregon Coast Hwy #009  
Route Number US 101  
County Lincoln  
250 ft N of Ocean Wayside Lane (MP 163.32)  
To 250 feet south of Windy Way (MP 165.55)  
Years 2020 To 2022

From

[illegible]

\*Bicycle Crashes are included in other collision types, do not count twice

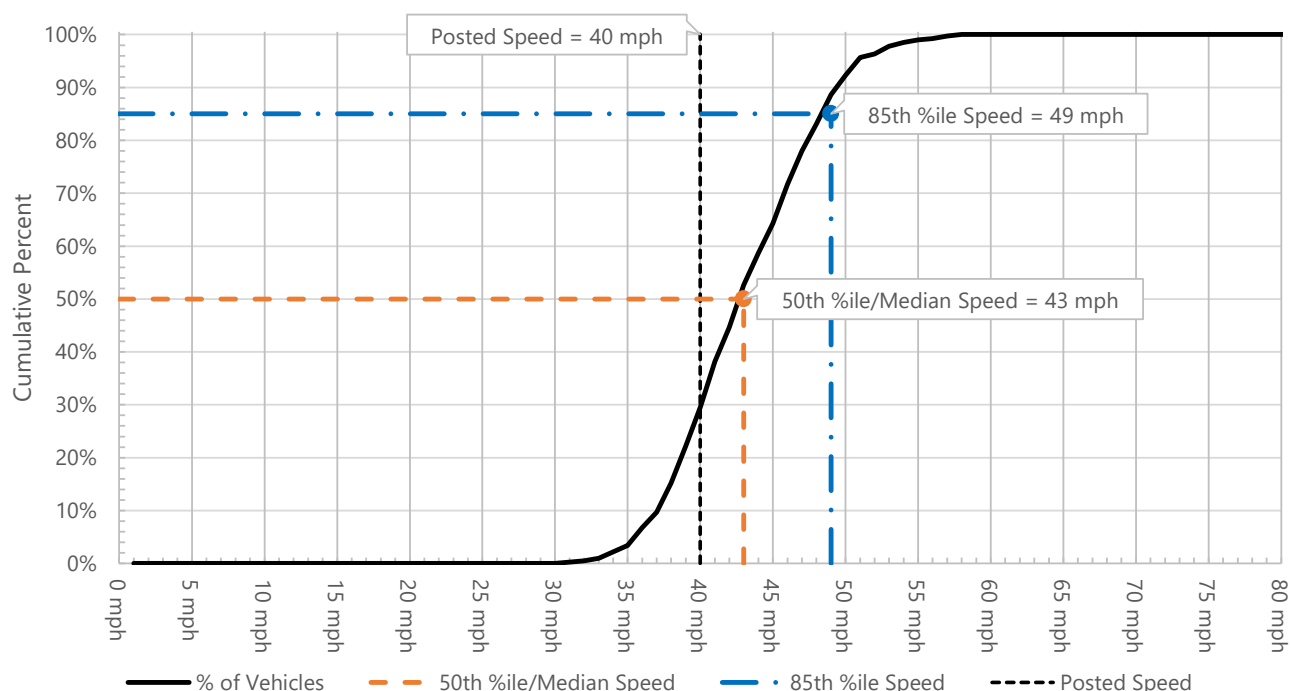
Compiled By: Weldon Ryan

Date: 4/15/2025

# Spot Speed Measurement Report - Section Summary

|                            |                         |                        |                     |
|----------------------------|-------------------------|------------------------|---------------------|
| <b>Roadway</b>             | Oregon Coast Hwy        | <b>Investigation #</b> | 14029               |
| <b>City</b>                | Yachats                 | <b>Date</b>            | April 09, 2025      |
| <b>County</b>              | Lincoln                 | <b>Time</b>            | 10:46 AM - 02:47 PM |
| <b>Location</b>            | Section A Combined      | <b>Weather</b>         | SUNNY               |
| <b>Direction of Travel</b> | Southbound & Northbound | <b>Investigator</b>    | WR (ODOT)           |

## Combined Direction Speed Profile



## Summary Statistics (2 Spot Speed Studies)

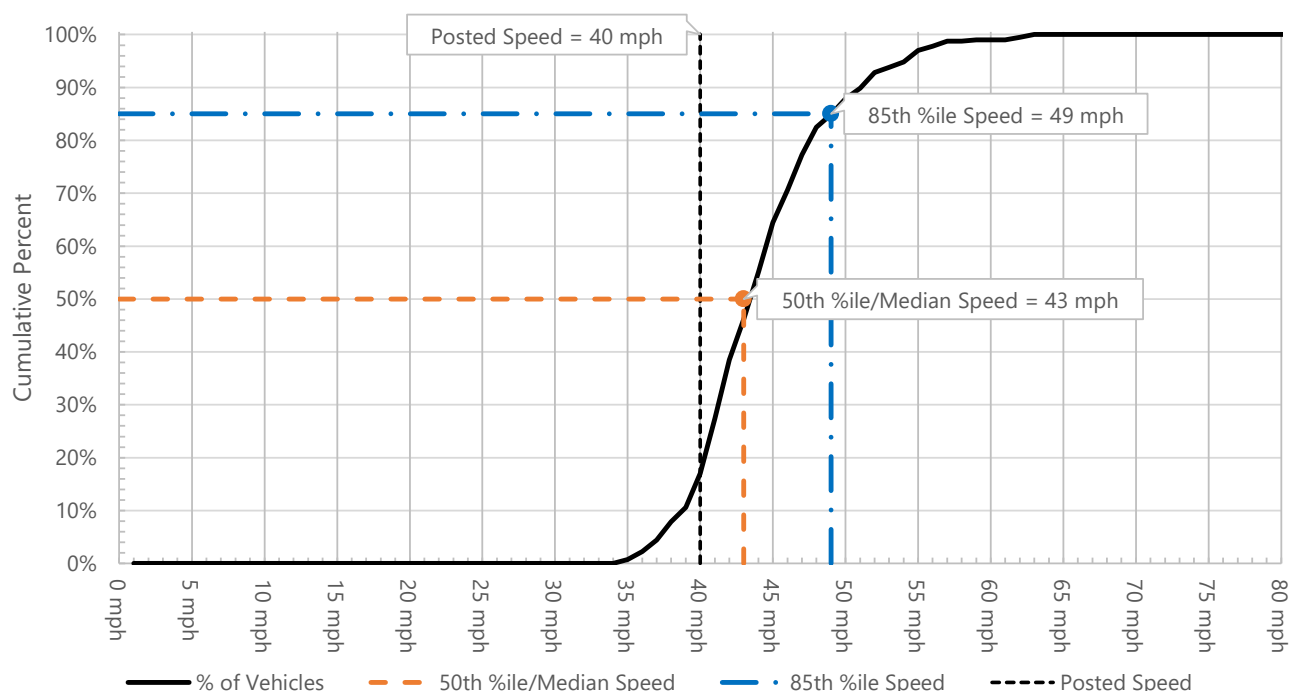
| Direction                | Southbound      | Combined        | Northbound      |
|--------------------------|-----------------|-----------------|-----------------|
| Total # of Vehicles      | 225 vehicles    | 414 vehicles    | 189 vehicles    |
| 85th %ile Speed          | 47 mph          | 49 mph          | 50 mph          |
| 50th %ile/Median Speed   | 41 mph          | 43 mph          | 44 mph          |
| Mean Speed               | 42 mph          | 44 mph          | 45 mph          |
| Standard Deviation       | 4.8 mph         | 4.9 mph         | 4.6 mph         |
| Pace Limits*             | 38 mph - 47 mph | 38 mph - 47 mph | 40 mph - 49 mph |
| % In Pace                | 71%             | 68%             | 70%             |
| Max Speed                | 58 mph          | 58 mph          | 57 mph          |
| Posted Speed             | 40 mph          | 40 mph          | 40 mph          |
| % Exceeding Posted Speed | 62%             | 71%             | 81%             |

\*10 mph range containing the largest number of sampled vehicles.

## Spot Speed Measurement Report - Section Summary

|                            |                         |                                        |                                                |
|----------------------------|-------------------------|----------------------------------------|------------------------------------------------|
| <b>Roadway</b>             | Oregon Coast Hwy        | <b>Investigation #</b>                 | 14029                                          |
| <b>City</b>                | Yachats                 | <b>Start of First Spot Speed Study</b> | April 08, 2025 03:48 PM                        |
| <b>County</b>              | Lincoln                 | <b>End of Last Spot Speed Study</b>    | April 09, 2025 10:34 AM                        |
| <b>Location</b>            | Section C Combined      | <b>Weather</b>                         | See individual reports for specific locations. |
| <b>Direction of Travel</b> | Southbound & Northbound | <b>Investigator</b>                    | WR (ODOT)                                      |

### Combined Direction Speed Profile



### Summary Statistics (2 Spot Speed Studies)

| Direction                | Southbound      | Combined        | Northbound      |
|--------------------------|-----------------|-----------------|-----------------|
| Total # of Vehicles      | 196 vehicles    | 405 vehicles    | 209 vehicles    |
| 85th %ile Speed          | 51 mph          | 49 mph          | 47 mph          |
| 50th %ile/Median Speed   | 44 mph          | 43 mph          | 43 mph          |
| Mean Speed               | 45 mph          | 45 mph          | 44 mph          |
| Standard Deviation       | 5.4 mph         | 4.9 mph         | 4.3 mph         |
| Pace Limits*             | 41 mph - 50 mph | 39 mph - 48 mph | 38 mph - 47 mph |
| % In Pace                | 70%             | 75%             | 81%             |
| Max Speed                | 63 mph          | 63 mph          | 59 mph          |
| Posted Speed             | 40 mph          | 40 mph          | 40 mph          |
| % Exceeding Posted Speed | 86%             | 83%             | 80%             |

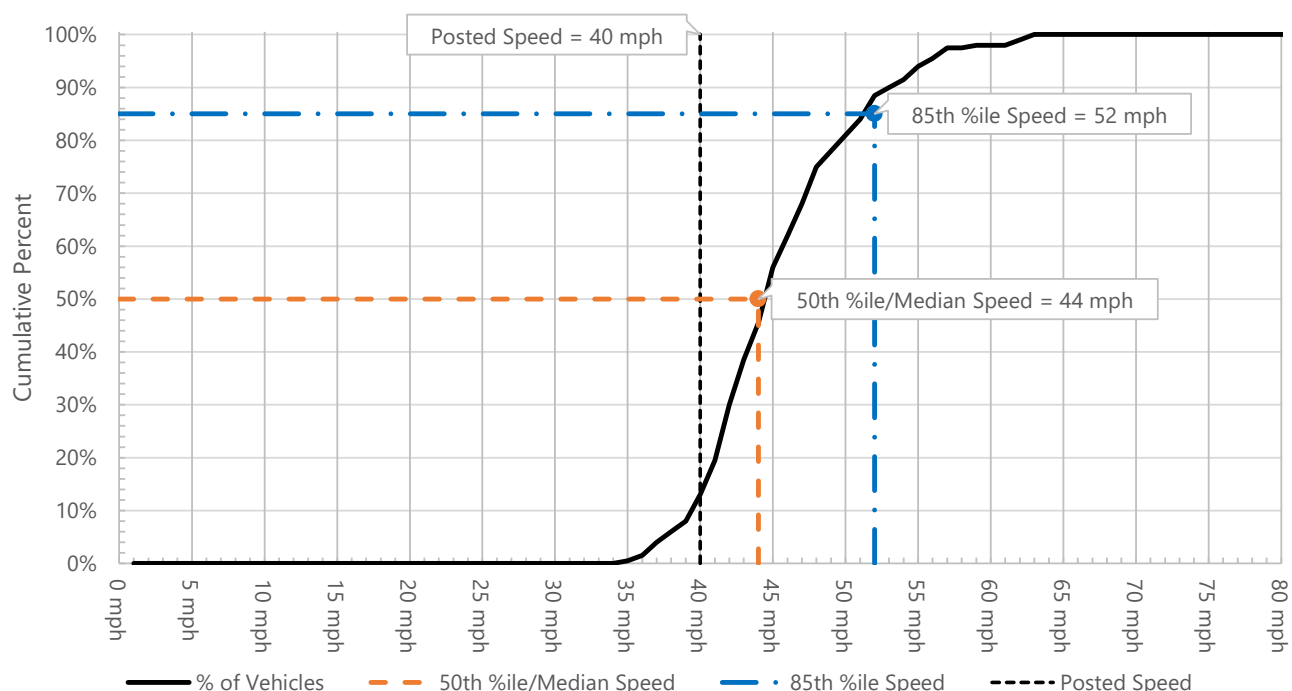
\*10 mph range containing the largest number of sampled vehicles.



# Spot Speed Measurement Report

|                            |                         |                        |                     |
|----------------------------|-------------------------|------------------------|---------------------|
| <b>Roadway</b>             | Oregon Coast Hwy        | <b>Investigation #</b> | 14029               |
| <b>City</b>                | Yachats                 | <b>Date</b>            | April 08, 2025      |
| <b>County</b>              | Lincoln                 | <b>Time</b>            | 03:48 PM - 05:52 PM |
| <b>Location</b>            | @ YACHATS OCEAN RD      | <b>Weather</b>         | LT RAIN             |
| <b>Direction of Travel</b> | Southbound & Northbound | <b>Investigator</b>    | WR (ODOT)           |

## Combined Direction Speed Profile



## Summary Statistics

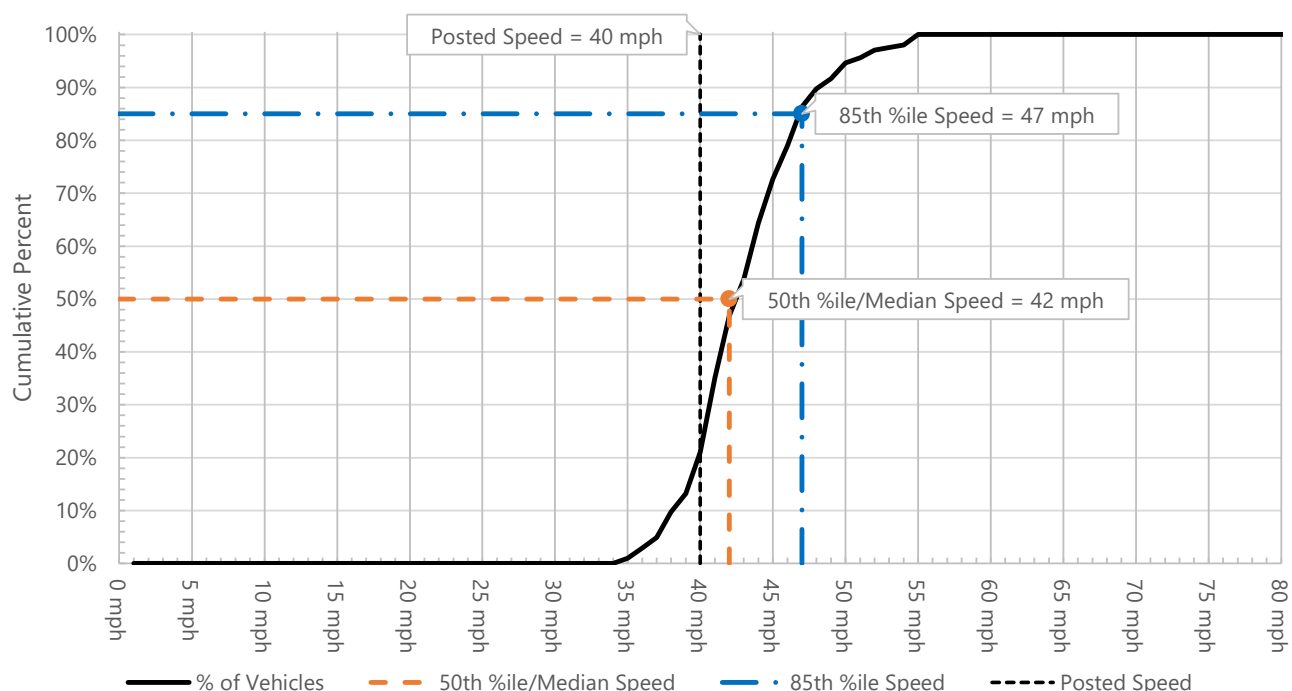
| Direction                | Southbound      | Combined        | Northbound      |
|--------------------------|-----------------|-----------------|-----------------|
| Total # of Vehicles      | 86 vehicles     | 200 vehicles    | 114 vehicles    |
| 85th %ile Speed          | 54 mph          | 52 mph          | 47 mph          |
| 50th %ile/Median Speed   | 48 mph          | 44 mph          | 43 mph          |
| Mean Speed               | 48 mph          | 46 mph          | 44 mph          |
| Standard Deviation       | 5.6 mph         | 5.4 mph         | 4.4 mph         |
| Pace Limits*             | 43 mph - 52 mph | 40 mph - 49 mph | 39 mph - 48 mph |
| % In Pace                | 66%             | 70%             | 81%             |
| Max Speed                | 63 mph          | 63 mph          | 59 mph          |
| Posted Speed             | 40 mph          | 40 mph          | 40 mph          |
| % Exceeding Posted Speed | 95%             | 87%             | 81%             |

\*10 mph range containing the largest number of sampled vehicles.

# Spot Speed Measurement Report

|                            |                         |                        |                     |
|----------------------------|-------------------------|------------------------|---------------------|
| <b>Roadway</b>             | Oregon Coast Hwy        | <b>Investigation #</b> | 14029               |
| <b>City</b>                | Yachats                 | <b>Date</b>            | April 09, 2025      |
| <b>County</b>              | Lincoln                 | <b>Time</b>            | 08:00 AM - 10:34 AM |
| <b>Location</b>            | @ SHELL ST              | <b>Weather</b>         | SUNNY               |
| <b>Direction of Travel</b> | Southbound & Northbound | <b>Investigator</b>    | WR (ODOT)           |

## Combined Direction Speed Profile



## Summary Statistics

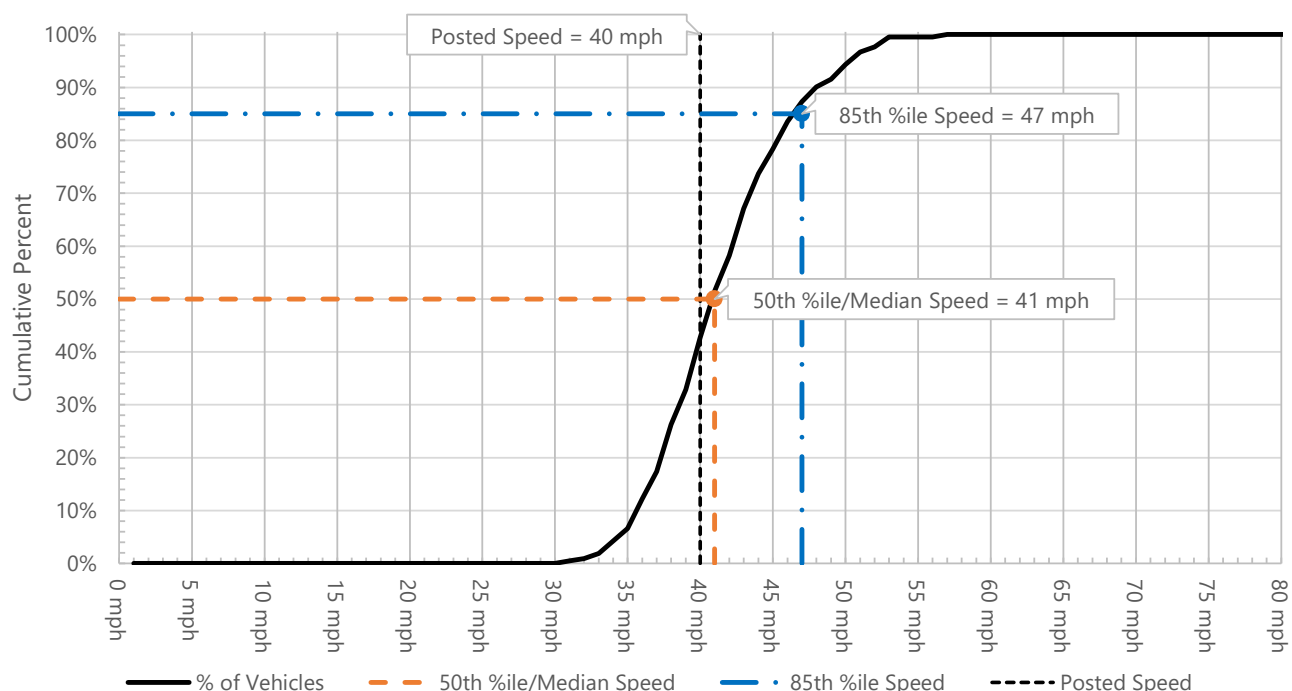
| Direction                | Southbound      | Combined        | Northbound      |
|--------------------------|-----------------|-----------------|-----------------|
| Total # of Vehicles      | 110 vehicles    | 205 vehicles    | 95 vehicles     |
| 85th %ile Speed          | 47 mph          | 47 mph          | 47 mph          |
| 50th %ile/Median Speed   | 42 mph          | 42 mph          | 43 mph          |
| Mean Speed               | 43 mph          | 43 mph          | 44 mph          |
| Standard Deviation       | 4.0 mph         | 4.0 mph         | 4.1 mph         |
| Pace Limits*             | 38 mph - 47 mph | 38 mph - 47 mph | 38 mph - 47 mph |
| % In Pace                | 80%             | 81%             | 83%             |
| Max Speed                | 55 mph          | 55 mph          | 55 mph          |
| Posted Speed             | 40 mph          | 40 mph          | 40 mph          |
| % Exceeding Posted Speed | 78%             | 79%             | 80%             |

\*10 mph range containing the largest number of sampled vehicles.

# Spot Speed Measurement Report

|                            |                         |                        |                     |
|----------------------------|-------------------------|------------------------|---------------------|
| <b>Roadway</b>             | Oregon Coast Hwy        | <b>Investigation #</b> | 14029               |
| <b>City</b>                | Yachats                 | <b>Date</b>            | April 09, 2025      |
| <b>County</b>              | Lincoln                 | <b>Time</b>            | 10:46 AM - 12:35 PM |
| <b>Location</b>            | @ MARINE DR             | <b>Weather</b>         | SUNNY               |
| <b>Direction of Travel</b> | Southbound & Northbound | <b>Investigator</b>    | WR (ODOT)           |

## Combined Direction Speed Profile



## Summary Statistics

| Direction                | Southbound      | Combined        | Northbound      |
|--------------------------|-----------------|-----------------|-----------------|
| Total # of Vehicles      | 120 vehicles    | 213 vehicles    | 93 vehicles     |
| 85th %ile Speed          | 44 mph          | 47 mph          | 50 mph          |
| 50th %ile/Median Speed   | 39 mph          | 41 mph          | 43 mph          |
| Mean Speed               | 40 mph          | 42 mph          | 44 mph          |
| Standard Deviation       | 4.2 mph         | 4.8 mph         | 4.6 mph         |
| Pace Limits*             | 35 mph - 44 mph | 36 mph - 45 mph | 38 mph - 47 mph |
| % In Pace                | 79%             | 72%             | 75%             |
| Max Speed                | 53 mph          | 57 mph          | 57 mph          |
| Posted Speed             | 40 mph          | 40 mph          | 40 mph          |
| % Exceeding Posted Speed | 44%             | 57%             | 74%             |

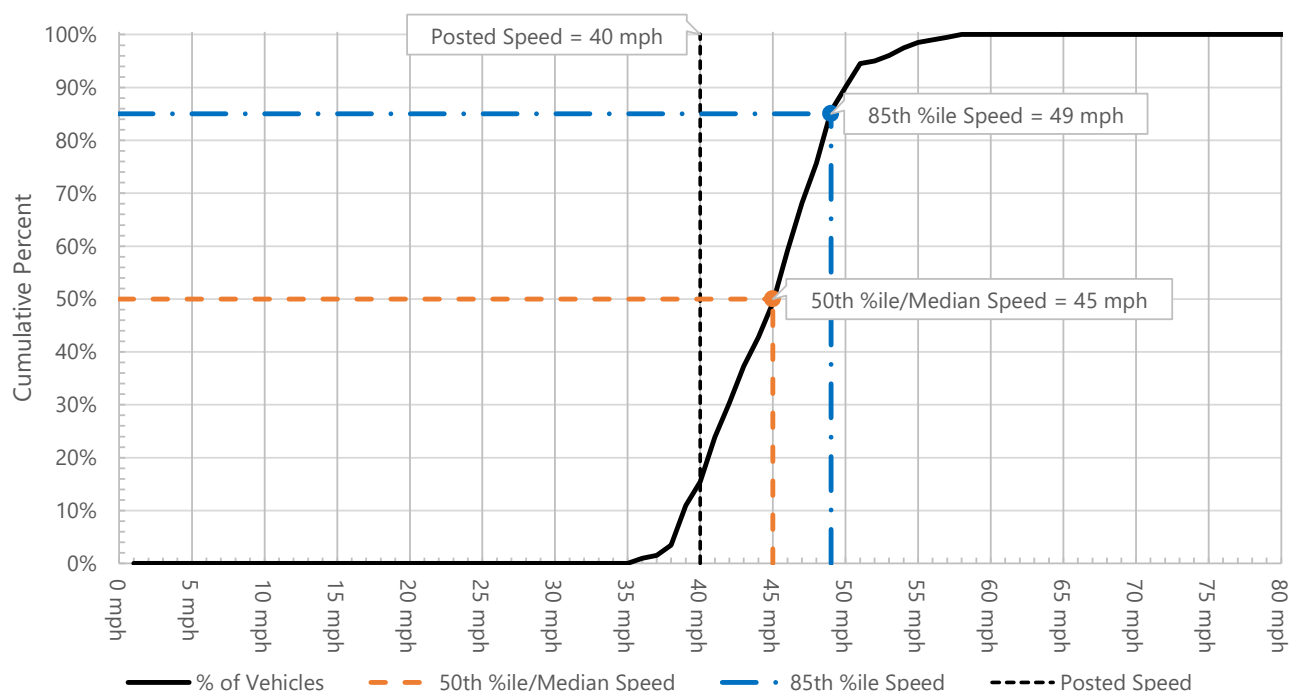
\*10 mph range containing the largest number of sampled vehicles.



# Spot Speed Measurement Report

|                            |                         |                        |                     |
|----------------------------|-------------------------|------------------------|---------------------|
| <b>Roadway</b>             | Oregon Coast Hwy        | <b>Investigation #</b> | 14029               |
| <b>City</b>                | Yachats                 | <b>Date</b>            | April 09, 2025      |
| <b>County</b>              | Lincoln                 | <b>Time</b>            | 01:18 PM - 02:47 PM |
| <b>Location</b>            | 250 S OVERLEAF LODGE LN | <b>Weather</b>         | SUNNY               |
| <b>Direction of Travel</b> | Northbound & Southbound | <b>Investigator</b>    | WR (ODOT)           |

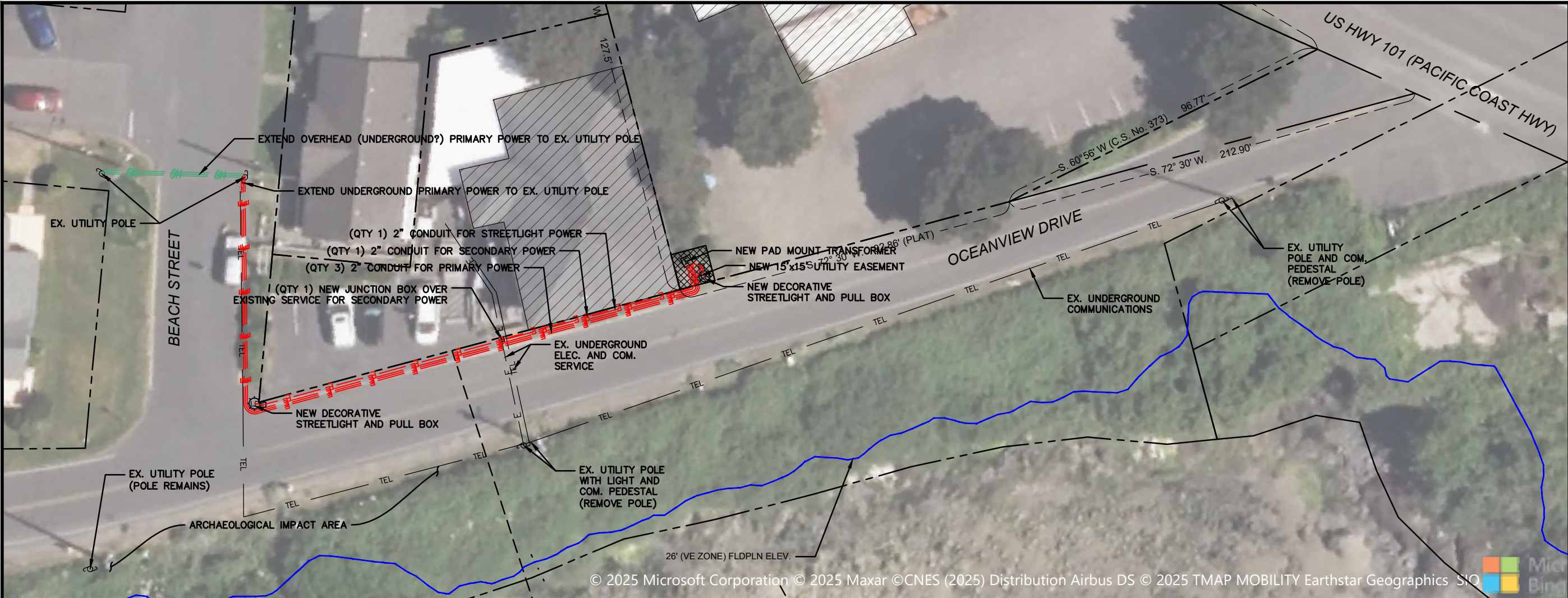
## Combined Direction Speed Profile



## Summary Statistics

| Direction                | Northbound      | Combined        | Southbound      |
|--------------------------|-----------------|-----------------|-----------------|
| Total # of Vehicles      | 96 vehicles     | 201 vehicles    | 105 vehicles    |
| 85th %ile Speed          | 50 mph          | 49 mph          | 49 mph          |
| 50th %ile/Median Speed   | 46 mph          | 45 mph          | 44 mph          |
| Mean Speed               | 46 mph          | 45 mph          | 45 mph          |
| Standard Deviation       | 4.3 mph         | 4.3 mph         | 4.3 mph         |
| Pace Limits*             | 41 mph - 50 mph | 40 mph - 49 mph | 39 mph - 48 mph |
| % In Pace                | 76%             | 75%             | 81%             |
| Max Speed                | 57 mph          | 58 mph          | 58 mph          |
| Posted Speed             | 40 mph          | 40 mph          | 40 mph          |
| % Exceeding Posted Speed | 88%             | 85%             | 82%             |

\*10 mph range containing the largest number of sampled vehicles.



1  
FIG1

OCEANVIEW BOARDWALK PLAN VIEW  
SCALE: 1" = 30'

PRELIMINARY



Civil West

ENGINEERING SERVICES INC.

409 SW 10TH ST.  
NEWPORT OR 97365

541-264-7040

www.civilwest.com

| REV.                 | DATE | DESCRIPTION   | BY              |
|----------------------|------|---------------|-----------------|
|                      |      |               |                 |
|                      |      |               |                 |
|                      |      |               |                 |
| DESIGNED BY: TEG     |      | DRAWN BY: TEG | CHECKED BY: --- |
| PROJECT NO: 3401-015 |      |               |                 |

|                                        |
|----------------------------------------|
| CITY OF YACHATS<br>LINCOLN COUNTY, OR  |
| YACHATS OCEANVIEW DR<br>UNDERGROUNDING |
| UNDERGROUNDING PLAN (DRAFT)            |

Little Log house church Museum  
328 W 3<sup>rd</sup> St, Yachats, OR 97498  
Progress Schedule

Estimated work dates: Monday, March 3, 2025-Friday, September 26th, 2025

1. General Contractor mobilization. Deposits to be paid to subcontractors, Materials ordered,  
**3/3-3/14/25 \$145,000**
2. Disconnect the church addition from the museum and demolish the vestibule. Disconnect electrical and plumbing connecting church addition to the museum.  
**3/17-4/11/25 \$18,000**
3. Demo sheetrock and sheeting and perform structural inspections to determine the next step  
**4/14-4/25/25. \$10,000**
4. Jack up the roof assembly and replace the log walls with framed construction  
**4/21-6/13/25. \$45,000**
5. Install wall sheeting then lower roof assembly and connect to new framing  
**6/16-6/27/25 \$27,000**
6. Jack up entire church structure and install new concrete spread footings  
**6/30-7/25/25 \$55,000**
7. Lower structure on new footings  
**7/28-8/1/25. \$15,000**
8. Complete windows, doors and siding and reconnect church addition to museum  
**8/4-8/29/25 \$30,000**
9. Complete electrical and interior sheetrock and finishing  
**9/1-9/26/25. \$25,000**



## UNITUS SERVICES, LLC

## Title Form

Form No.

Revision No.

# TRANSMITTAL

## 1.6

**O**

|              |                                                                                     |
|--------------|-------------------------------------------------------------------------------------|
| <b>FROM:</b> | UNITUS SERVICES, LLC<br>5601 E. 18 <sup>th</sup> ST, STE 203<br>Vancouver, WA 98661 |
|--------------|-------------------------------------------------------------------------------------|

|                  |     |
|------------------|-----|
| TRANSMITTAL NO.: | 003 |
|------------------|-----|

|              |            |
|--------------|------------|
| <b>DATE:</b> | 02/21/2025 |
|--------------|------------|

|                   |       |
|-------------------|-------|
| U.S. PROJECT NO.: | 30125 |
|-------------------|-------|

|            |                                                                                         |
|------------|-----------------------------------------------------------------------------------------|
| <b>TO:</b> | M D Architect + Design, Co.<br>Attn: Marissa Doyle<br>P.O. Box 8302<br>Coburg, OR 97408 |
|------------|-----------------------------------------------------------------------------------------|

**RE:** Primary Schedule

**PROJECT:** Yachats Library Project

**THE FOLLOWING ITEMS ARE SENT BY:**

|                               |                              |                                           |                                        |
|-------------------------------|------------------------------|-------------------------------------------|----------------------------------------|
| <input type="checkbox"/> MAIL | <input type="checkbox"/> FAX | <input checked="" type="checkbox"/> EMAIL | <input type="checkbox"/> DELIVERED BY: |
|-------------------------------|------------------------------|-------------------------------------------|----------------------------------------|

[illegible]

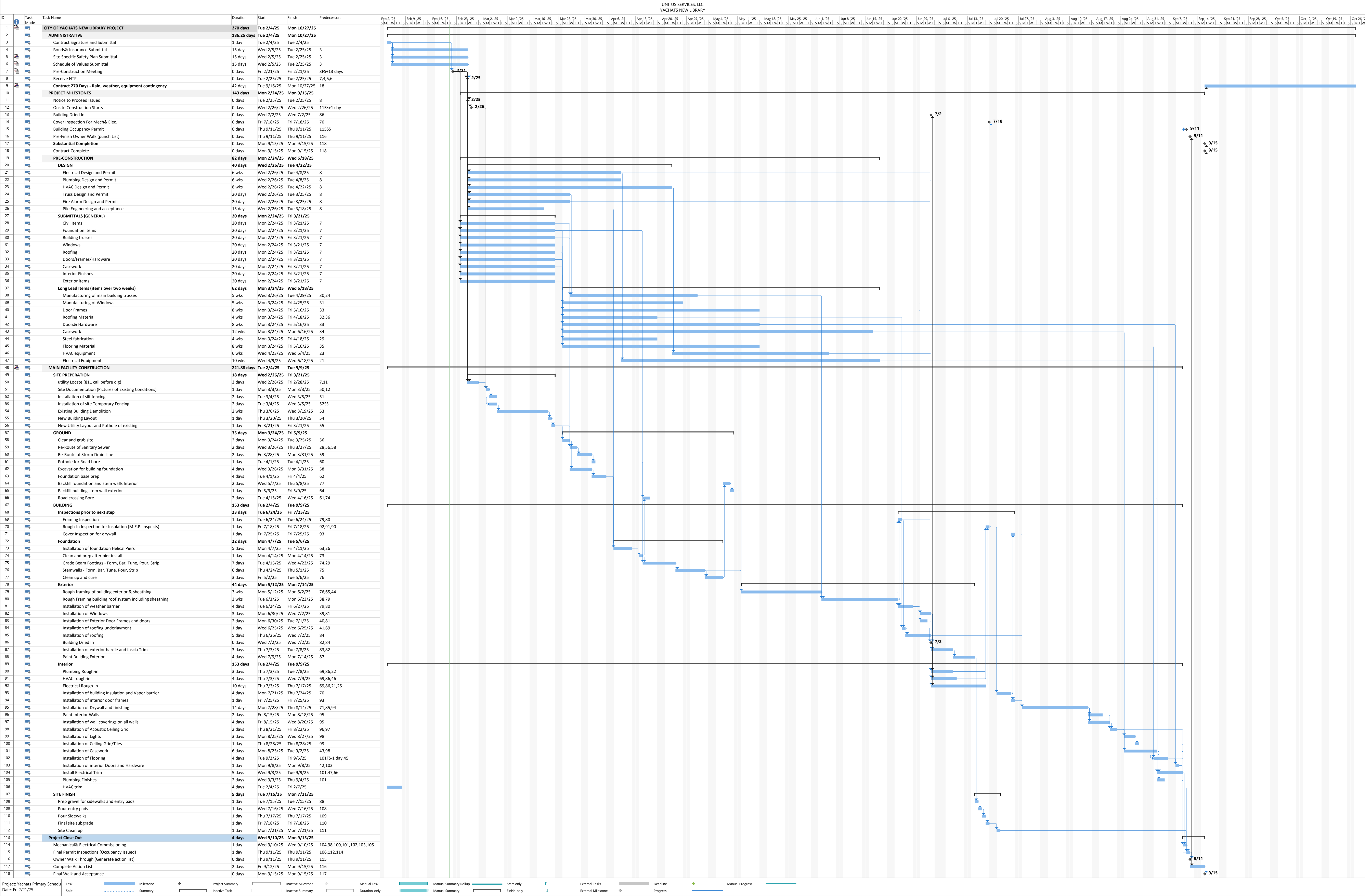
THESE ARE TRANSMITTED AS CHECKED BELOW:

|                                                     |                                          |                                                  |                                                          |
|-----------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------------------------|
| <input type="checkbox"/> FOR APPROVAL               | <input type="checkbox"/> FOR YOUR RECORD | <input type="checkbox"/> APPROVED AS NOTED       | <input checked="" type="checkbox"/> FOR REVIEW & COMMENT |
| <input type="checkbox"/> AS REQUESTED               | <input type="checkbox"/> FOR YOUR USE    | <input type="checkbox"/> RESUBMIT __ COPIES      | <input type="checkbox"/> APPROVED AS SUBMITTED           |
| <input type="checkbox"/> RESPONSE REQUESTED BY ____ |                                          | <input type="checkbox"/> RETURN AFTER LOAN TO US | <input type="checkbox"/> RETURNED FOR CORRECTIONS        |

**COMMENTS:**

Attached you will find our site specific Primary Schedule for the Yachats Library project.

If enclosures are not as stated, please notify me at once.



# Grants For Yachats

**LLCM: [Grants • Yachats Lions Club](#):** Requesting **\$5,000** to purchase LLCM merchandise to up sale during tourist season to help pay for renovations. Submission deadline: **May 23, 2025. Awarded June 10, 2025**

**2<sup>nd</sup> phase: Interior remodel: Cultural Development Grant** [How to Apply - Oregon Cultural Trust](#)  
[Oregon Cultural Trust](#)

**[FINAL\\_CDV\\_FY26\\_Guidelines.pdf](#):** Next round will open **in Spring of 2026**. We will be requesting the full **\$40,000** for interior remodeling of the LLCM

**1:1 matching requirement. Work cannot begin until the grant is awarded.**

**Objective:** Access to Culture: Projects that make culture broadly available Oregonians

Cultural Heritage & Preservation: Projects that invest in Oregon's cultural heritage by recovering, preserving and sharing historic assets and achievements.

Cultural Creativity: Projects that support the cultural and creative expression of Oregonians.

Cultural Capacity: Projects that strengthen cultural organizations by building their stability and generating public confidence.

**Inspire!: Small Museum Grant:** [Inspire! Grants for Small Museums | Institute of Museum and Library Services](#) We will be requesting the full \$75,000. Submission deadline is November 14, 2025

**You must provide funds from non-federal sources in an amount that is equal to or greater than the amount of your IMLS request.**

**Program Overview:** Inspire! Grants for Small Museums is a special initiative of the Museums for America program. It is designed to support small museums of all disciplines in project-based efforts to serve the public through exhibitions, educational/interpretive programs, digital learning resources, policy development and institutional planning, technology enhancements, professional development, community outreach, audience development, and/or collections management, curation, care, and conservation.

**Objectives:** Lifelong Learning, Institutional Capacity, Collections Stewardship and Access



**21<sup>st</sup> Century Museum Program:** [21st Century Museum Professionals Program | Institute of Museum and Library Services](#) Funding request amount \$100,000-500,000. Submission deadline is November 14, 2025

**You must provide funds from non-federal sources in an amount that is equal to or greater than the amount of your IMLS request.**

**Program Overview:**

The 21st Century Museum Professional (21MP) grant program supports projects that offer professional development to the current museum workforce, train and recruit future museum professionals, identify and share effective practices in museum workforce education and training.

**Museum Empowered:** [Museums Empowered | Institute of Museum and Library Services](#) Funding request amount \$5,000 – 250,000. Submission Deadline November 14, 2025

**You must provide funds from non-federal sources in an amount that is equal to or greater than the amount of your IMLS request.**

**Program Overview:**

Museums Empowered is a special initiative of the Museums for America grant program. It supports projects that use the transformative power of professional development and training to generate organizational growth within museums of all types and sizes.

**Museums of America:** [Museums for America | Institute of Museum and Library Services](#) Funding request amount \$5,000 – 250,000. Submission Deadline November 14, 2025

**You must provide funds from non-federal sources in an amount that is equal to or greater than the amount of your IMLS request.**

**Program Overview:**

The Museums for America program supports museums of all sizes and disciplines in strategic, project-based efforts to serve the public through exhibitions, educational/interpretive programs, digital learning resources, professional development, community debate and dialogue, audience-focused studies, and/or collections management, curation, care, and conservation. Museums for America has three program goals:

**National Leadership Grants for Museums:** [National Leadership Grants for Museums | Institute of Museum and Library Services](#) Funding request amount \$50,000 - 750,000. Submission Deadline: November 14, 2025

**You must provide funds from non-federal sources in an amount that is equal to or greater than the amount of your IMLS request.**

**Program Overview:**

National Leadership Grants for Museums support projects that address critical needs of the museum field and that have the potential to advance practice in the profession to strengthen museum services for the American public

**Library:**

**National Leadership Grants for Libraries:** [National Leadership Grants for Libraries | Institute of Museum and Library Services](#)

**Grants to State Library Administrative agencies:** [Grants to State Library Administrative Agencies | Institute of Museum and Library Services](#)

**YYFAP: Business Oregon : Child Care Infrastructure Program : Child Care Infrastructure Program : State of Oregon**

[English.pdf](#): CCIF Checklist

[CCIF\\_Program\\_Guidelines.pdf](#): 3<sup>rd</sup> round is opening in **Fall of 2025**. We will be requesting **\$2,000,000** in New Construction and/or Major Renovations funds, for the YYFAP remodel, that reflect the Greater Commons Master plan

**Pavilion**

**Commons /Greater Commons Master Plan**

**Big belly receptacles**



## **YACHATS COMMONS**

### **POLICY MANUAL**

**Adopted by City Council January 16, 2019**



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## FACILITIES AND MANAGEMENT

The Commons includes the Commons building and the city-owned grounds between 4th Street and 6th Street. This area includes the playground, open area, sports field, skate park, and wetlands/woods to the east property line of lots on Ocean View Drive.

The Commons, as City property, is under the general supervision of the Yachats City Council. As established by the ordinance, the Parks and Commons Commission is responsible for advising City Hall Staff, and the City Council. The City Manager and City Hall [Staff](#) are responsible for daily operations of the facility.

The City has the right to deny any or all privileges to a party violating Commons policy. Any person suspended from a Commons event or program for misconduct will not be allowed to use any portion of the Commons building or grounds during the term of suspension.

Grounds for suspension include by are not limited to the following:

- Property Damage
- Excessive Intoxication or under the influence of drugs
- -Failure to honor contractual obligations with the community pertaining to ticket sales
- Vulgar or aggressive conduct or speech
- Violence of any kind
- Violations of Commons Policy

Violators will be subjected to a 6-month suspension. Subsequently, a written or typed letter explaining how future violations will be prevented is required before re-entry to the premises is permitted. If only one member of the group is in violation, the group will be responsible for the removal of said person, and the next in charge will need to take their place. Failure to regulate staff will result in the whole group absorbing the consequence of their actions. If the violating person is removed according to rules and regulations, the group will remain in good standing, with no consequences.

Suspension guidelines for community user groups differ and are detailed in the "Use by Donation" section.

Questions regarding facilities and management may be discussed with the City Manager, and City Hall Staff. City Hall Staff City Hall Staff, under the supervision of the City Manager, and City Council, 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; 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 the City Budget Committee.



# STANDARDS

Decisions made by the City Hall Staff are based on considerations that include:

- time availability
- environmental impact
- noise level
- availability of parking
- impact on neighbors
- potential for litter
- degree of renter's need for help from staff
- applicant's rental history, if any, at the Commons

## BULLETIN BOARDS AND ADVERTISING

City of Yachats  
Bulletin Board Policy  
Adopted June 13, 2018  
Revised March 28, 2025

The city has two bulletin boards within the Commons Building. This Policy applies to both bulletin boards.

The purpose of the City's bulletin boards is to provide space for local organizations, groups and individuals to display notices that promote awareness of services and events of interest to the community. The bulletin boards are not a public forum.

After City-related services and programs, notices will be posted on a first-come, first-served basis. Postings must be submitted to City staff and all postings must comply with this Policy. The City does not discriminate against postings based on viewpoint but reserves the right to determine which postings are unacceptable for the Reader Boards. Postings found to violate this Policy are subject to removal.

### Posting Guidelines

1. Postings are subject to the availability of space. Preference will be given to items that are no larger than 8.5" x 11"

2. The City reserves the right to refuse or remove any posting that does not comply with these the following requirements:

- A. Postings should relate to topics of community interest or community events.
- B. Personal, commercial or profit-making postings may not be accepted.
- C. Postings should not: advertise or solicit for businesses; advocate illegal activity or violence; promote products or political organizations; endorse a position or particular stance on current political campaigns, candidates or ballot measures; endorse a particular religious belief; infringe on copyrights, trademarks or intellectual property rights of others; contain abusive or vulgar language, sexually explicit subject matter, hate speech, derogatory terms or offensive content; contain threatening or defamatory remarks about a person's race, religion, color, sex, national origin, marital status, age, disability, sexual

orientation, gender identity, source of income, domestic partnership or familial status; or contain information that may compromise the safety or security of the public, invade privacy, or pertain to an on-going investigation.

3. The city is not responsible for the preservation or protection of postings.
4. Postings are subject to removal and disposal after two weeks.
5. Submission of a posting constitutes acceptance of this Policy, which may be revised from time to time.

### ***MAIN HALLWAY BULLETIN BOARD***

This board is used solely for posting information about Commons events or community events held in the Commons and information pertaining to the City of Yachats.

### ***NORTH HALLWAY BULLETIN BOARD***

This board is used for posting information about Greater Yachats and regional events and local nonprofit programs and classes.

### ***OUTSIDE READER BOARD***

The reader board is managed and kept current by City Hall Staff. Use of the reader board is prioritized as follows:

1. Emergencies
2. Commons events
3. Community events

To have an event considered for display ask a City Hall Staff member when renting the space.

## **HEALTH AND SAFETY**

### ***SMOKING***

The Commons building is a NON-SMOKING OR VAPING area. Smoking or vaping is prohibited within 10' of the Commons' property.

### ***DOGS***

During normal business hours, and at any other time when any part of the Commons building is in use, dogs accompanying their owners into the Commons building must be

leashed. Dogs providing security when the building is not in use by the public may be off leash. Dogs are not allowed in Room 5 (Kitchen) except service dogs.

## ***FIRE SAFETY***

Attendance in any space may not exceed the capacity of that space posted on the emergency exit plan or vary from the specified type of use. Tables, chairs, and other objects may not be placed or allowed to remain in corridors, hallways, or doorways per fire codes. The Yachats Fire District Chief may be asked to inspect the setups for any large event to ensure compliance with fire and safety codes.

Flammable materials, including but not limited to oils, candles, combustible fuels, kerosene, gasoline, or pyrotechnics (fireworks), may not be used or stored in the building, except for Sterno-heated chafing dishes used , with permission granted by the City Manager or City Hall staff.

## ***VIOLATIONS***

Any renter found in violation of the health and safety regulations above will be given written notice that no future contracts for use of the Commons by that renter will be approved by the City.

## **ENVIRONMENTAL VALUES**

### ***FRAGRANCES***

The City of Yachats supports sustaining healthy indoor air quality. In the interest of promoting the health and safety of the City's citizens, staff, and visitors, City facilities open to the public are encouraged to maintain a fragrance-free environment. Please refrain from using scents, including those related to personal care, laundry, and cleaning products. Thank you for your consideration of others in providing an environment in which every person can feel safe and comfortable. Your cooperation is greatly appreciated.

## **DISPOSABLE PLASTIC BOTTLES**

Yachats is a village that values natural resources. Beverages packaged in disposable plastic bottles and transported from remote locations unnecessarily consumes fossil fuel resources and creates a lasting waste management problem not only for our community, but for the entire planet. Therefore, the City Council requests that users of the Yachats Commons and other City properties refrain from the use and sale of beverages packaged in disposable plastic bottles. [If disposable plastic bottles can't be](#)



avoided, proper recycling bins located within the Yachats Commons and City Hall are to be used for disposal.

## **SECURITY**

Security and proper supervision of events are major concerns. All events must have adult supervision.

Hired security personnel may be required for out-of-town sponsors for events lasting more than 2 hours, and/or attended by more than 50 people in the multipurpose room, or a major portion of the building. A volunteer may provide services, but to be a security official and be paid for services, there must be a certificate from the State of Oregon. **Private security will not be permitted to carry firearms.**

When professional security services are required, Event Staff may contract with the Lincoln County Sheriff's Office on an hourly basis. Security costs are at the discretion of the Lincoln County Sheriff's department. A Copy of the invoice for services will need to be provided to the City of Yachats prior to the event.

Determinations regarding the need for security will be made case by case on the basis of information on the contract or by interview with the renter. Decisions regarding security are made at the discretion of the City Manager or City Hall Staff.

## **ALCOHOL USE/SALE**

The sale or consumption of alcohol at events in the Commons and on Commons grounds will be by written permission the City Manager. Requests for such permission must be presented in writing on an Application for Use of Alcohol on City Property form or submitted via email. These forms are available on the city website. The completed form must be submitted to the City Manager for approval.

The sale and consumption of alcohol will be contained within well-defined boundaries. Hours of sale and security requirements will be determined by the Oregon Liquor Control Commission (OLCC)

The sponsoring group will be responsible for maintaining adequate controls to ensure that:

- servers are at least 21 years of age
- no person under the age of 21 is served
- alcohol will be consumed within designated areas
- no cans/bottles of alcohol will be brought into the event area from outside the event area
- no person will be served who appears to be intoxicated

There is a designated person to monitor alcohol consumption at all times, to maintain order and to ensure compliance with the Commons Policy. Security must be provided by the sponsoring group or the Lincoln County Sheriff's Office solely at the expense of the renter. Security staff must be situated at each point of distribution to enforce regulations and at the end of the event. Customers are limited to two drinks per visit.

The City, OLCC, or Sheriff's Office may close the sale of alcohol at any time during an event at their discretion.

The City Manager may require a written statement outlining how an applicant plans to comply with the OLCC regulations as well as OLCC service permits for any group that will be serving alcohol.

## **FIREARMS SALE/DISPLAY**

The Commons building, including its grounds, is a public facility by state law, and is also used for Municipal Court. The sale or display of firearms, as defined by state law, is prohibited in the Commons or on the grounds by any renter holding a Yachats Commons Use Permit/Contract. Any violation of the firearms policy may cause for and result in cancellation of an existing permit/contract and a ban on future rental of the Commons by the violator of this policy. No private security will be allowed to carry firearms on Yachats City property.

## **RESERVATIONS**

All reservations for use of the facilities of the Commons including the picnic shelter and sports field must be made through the **CivicRec reservations system which is located on the city website [www.yachatsoregon.org](http://www.yachatsoregon.org)**. This process ensures a record of facility rentals that meets state record and retention policies. For information and assistance, City Hall Staff may be called at **541-547-3565 ex. 106** or 541-272-4213.

Renters shall be allowed to reserve rooms up to three years in advance.

Arts and Crafts Festivals, when the primary activity is vender booth selling to the public, are limited to eight (8) per year.

## **ROOM DESCRIPTIONS AND DETAILS**

### **ALL RESERVATIONS**

When room rentals are made, the type of activity and associated noise level will be considered. The working hours of City Hall (**9:00 a.m. - 4:00 p.m.** weekdays) will be taken into consideration.

Food shall not be prepared or served in any rooms that are carpeted. During building-wide events, food must be prepared and served out of Room 5 (Commons Kitchen) only. Any exceptions shall be made at the discretion of the City Manager or City Hall Staff. Exceptions can be made with permission from the City Manager.

With the exception of lease agreements with the Yachats Youth and Family Program, no room will be allocated for exclusive permanent rental.

Room 1 (Civic Meeting Room) Not available for rent.

This room is used by City Hall from 9:00 a.m. to 4:00 p.m. for City Council meetings, Commission meetings, work sessions, and other open public meetings. At the discretion of the City Manager or City Hall staff, the audience half of the room may be rented for conferences and seminars, or for events that book the multi-purpose room, the Kitchen, Rooms 8 and 3, and need additional space at times when not in use by the City.

Room 2 (School Room) This room is rented on a long-term basis to the Yachats Youth and Family Activities Program (YYFAP) for use as a school room. Not available for rent.

Room 3

This room has a capacity of 49 seats without tables. It has a small pull-down screen for presentations. Room 3 is available by reservation for use by organizations or groups of individuals to hold small meetings, where no funds are solicited for any purpose. The room is available for up to 2 hours for such groups of up to 25 people at no charge. Room 3 is available with charge during large events and meetings lasting longer than 2 hours.

Room 4 (Preschool)

This room is rented on a long-term basis to the Yachats Youth and Family Activities Program (YYFAP) for use as a preschool. - Not available for rent.

Room 5 (Commons Kitchen)

Room 5 is the designated Commons Kitchen and has an exterior exit door. All food for an event shall be prepared and/or served from Room 5. If an event requires use of the kitchen facilities, the kitchen rental rate will be charged in addition to the rent for any room(s) being used for the event. Room 5 can also be rented without the use of the kitchen facilities. Renters of this room may be impacted by multipurpose room noise. Maximum occupancy: 49 people, with or without tables.

Yachats Youth and Family Program operates in the kitchen Monday through Friday until 6 pm. If an event is scheduled during these days and hours, event staff and YYFAP staff must coordinate their efforts in shared space.

The kitchen facilities are commercially approved and include a 6-burner gas stove, Convection oven double-wide reach-in cooler, filtered drinking water, coffeemaker, triple sink, and 150 place settings.



Room 6 (Chamber of Commerce Director's Office) Not available for rent.

### Room 7

Room 7 (Community Spaces and Outreach Coordinator's Office and Storage) Not available for rent

### Room 8

Room 8 has a capacity of 49 people without tables. A wall of north-facing windows provides soft light. This room has an exterior exit door.

### Multipurpose Room/Stage

This large room with a stage at one end and two basketball hoops is used for recreation, sports, dances, plays, concerts, and exercise classes. It is also appropriate for seminars, conferences, and festivals. Event lighting is available, as well as spotlights for the stage. Audio is also available.

Stage use shall be limited to pre-approved theater and performance events. Exceptions shall be considered on a case-by-case basis by the City Manager or their designee.

Maximum occupancy for theater seating is 225, with no more than 17 chairs in a row and a 4-foot aisle. Other configurations with fewer chairs in a row and more aisles may be approved if adequate safety precautions are provided. Maximum occupancy with tables: 162 people including serving staff; 14 round tables, 8 people per table. Serving table allowed. The aisle between double doorways must be left open. Aisle of 4 feet between all tables for craft show setup. Clearance on southwest door 4 feet.

Basement (Yachats Youth and Family Program and storage) Not available for rent.

## **ROOM USE CATEGORIES AND RENTAL RATES**

### ***ROOM USE CATEGORIES***

#### **Free Use**

- Yachats government (City Council and Commissions)
- Community events to raise funds for the Commons
- Yachats Youth and Family Program
- Friends of the Yachats Library for their book sale
- Fee-waived groups and activities for public information/input at the City Hall Staff (e.g., candidates' forum; government agencies)
- Other federal, state, or county government agencies

## **Use by Donation**

- Open community gym and exercise programs and recurring open community events that do not generate income for the instructor, sponsors or individuals (e.g., yoga, zumba, tai chi, pickleball, discussion groups, song circles).  
Activity leaders should solicit donations and submit them to City Hall in lieu of rent. Users are expected to clean up and properly put away ALL equipment used by the end of EACH session to make room for future usage of others. Failure to do so will result in a 3-strike system that can lead to the user group's suspension.

The first strike will lead to a verbal warning.

A second strike will lead to a written warning, with a week's suspension.

The third strike will lead to a two weeklong suspension. Subsequently, a written or typed letter explaining how future violations will be prevented is required before re-entry to premises is permitted.

## **Non-Profit Use**

- Non-recurring nonprofit events that build a stronger sense of community while benefitting the individual: educational, sports, cultural and arts, recreation, social
- Nonexclusive service clubs/organizations
- Tax-supported agencies (e.g., community colleges)
- Commercial events open to the public that are sponsored by nonprofit groups or organizations (e.g., Chamber of Commerce Arts and Crafts Fair)
- Use sponsored by individuals for commemorative life events (e.g., birthdays, anniversaries, memorials) where the public is invited, and donations are solicited for the benefit of local nonprofits or the Commons
- Hardship fundraising events not involving commercial activities, organized by a group of community members to benefit another community member in need

## **Private Use**

- Private meetings or events with restricted access (e.g., family reunions, wedding receptions)
- Fundraising events involving commercial activities organized by a group of community members to benefit another community member in need (e.g., a fair or show where the funds for the community member in need are raised from the rental of space to commercial vendors who will be selling products for their own profit).
- Use sponsored by individuals for commemorative life events (e.g., birthdays, anniversaries, memorials) not involving donations to local nonprofits or the Commons, whether public or private.

## **Commercial Use**

- Commercial or for-profit events open to the public, i.e., activity for which the purpose of the rental is to make profits for an individual or company.

Rental of Commons equipment for off-site use is based on availability and the needs of Commons users and renters, who have priority in all cases. Equipment shall not leave the building except as approved by City Hall staff. Rental forms must be completed and fees paid to the city before any equipment can be released.

### **Rehearsal Time**

Rehearsal time for events under contract will be free and available within reason. Rehearsal times will be accommodated as much as possible provided the space is not needed for paying events. ,Paying events take precedence and rehearsals will need to be rescheduled or moved to another room. Rehearsal time can be guaranteed by paying Community rates.

### **Set-Up/Clean-Up**

- No charge for setup time after 5:00 p.m. the day prior to the event.
- If 1-3 hours is needed prior to 5:00 p.m., the charge would be one half the hourly rate
- If 4 or more hours is needed prior to 5:00 p.m., the charge would be one half the daily rate

*See Yachats Commons Rental Rates for current pricing*

### **Cleaning/Damage Deposit**

A \$100.00 refundable damage/cleaning deposit for any full-day or multiple-day event for reservations of 1 or 2 rooms. Reservations for more than 2 rooms requires a \$400.00 refundable damage/cleaning deposit for any full-day or multiple-day event. . Deposit is due at the time of reservation. Balance is due 30 days prior to the event.

If the reservation is cancelled at least 30 days prior to the event, the tenant will receive 100% of their deposit back. If cancelled between 15-30 days, they would receive 50% of their deposit back. If cancelled within the last 14 days, the deposit would be forfeited.

A deposit will not be charged for memorial services. All other uses require a deposit to be paid up front.

Renters will be financially responsible for the value of any lost equipment or damage beyond normal wear and tear in excess of the deposit amount.



If the facility is left clean, the deposit will be returned. City Hall Staff has the right to charge users for whatever cleaning or repair may be required, based on actual time and materials needed. Severe damages or misconduct can result in suspension or termination of future usage of the facility and grounds.

## **CONTRACTS AND APPEALS**

City Hall Staff will determine rental categories. Special contracts may be negotiated with the City Manager.

Contracts for ongoing renters are generally issued on a multi-month basis and are reviewed at least annually and extended at any time by the City Manager. Contracts may be revoked at any time by the City Manager.

## **INSURANCE**

All activities, performances, events, and instructional classes require insurance and the documentation of a Certificate of Liability Insurance if Commons facilities or grounds are to be used. Apart from the regular community user group who have provided signed waivers for each member of their group.

Liability insurance will have a \$500,000 single limit.

Documentation of coverage through existing business, residential, or organization insurance may be acceptable. The City of Yachats shall be listed as Certificate Holder.

Certificates of Insurance for single events are to be attached to rental contracts. For ongoing events, records must be kept of annual dates, certificates that expire, and notice given to renters prior to such expiration.

## **OTHER RENTAL CATEGORIES**

### ***GRAND PIANO***

Residents of Yachats and visitors are encouraged to use the grand piano. In order to maintain this fine instrument and ensure its prolonged use, the following guidelines have been established.

The piano will be kept in a secured garage on the stage of the multipurpose room when not in use.

The piano will be moved in and out of its garage only by experienced users or under the supervision of City Hall Staff.

The piano will be tuned as needed. The tunings will be scheduled by City Hall Staff. The piano may receive additional tunings at the renter's discretion and expense. However, a technician approved by City Hall staff must be used.

Persons wishing to use the piano must fill out a request form and submit it to City Hall Staff for approval.

There is to be absolutely no food or drinks on or near the piano.

Students under the age of 16 using the piano must be supervised by an experienced adult at all times.

A small console piano is available for use by community members at no fee. Please ask City Hall Staff to use it.

### **Daily Rental Rates for Grand Piano**

| Commercial | Private | Community |
|------------|---------|-----------|
| \$100      | \$50    | \$25      |

A damage deposit of \$100 is required of all renters.

Fees may be waived at the discretion of the City Manager for groups that have supported and made substantial contributions to the Piano Fund and to the Commons, or for individuals who sponsor fundraising events to raise money for the Commons.

### ***STAGE/SOUND/LIGHTING***

Professional-grade sound and lighting equipment on the Commons stage is there to provide the opportunity for community and commercial activities such as theatrical events, music and dance performances and recitals, lectures, speeches, poetry readings, and screening of films and videos.

Rental of the stage will be at the discretion of the City Manager for uses other than events that are usual and customary activities associated with a stage.

Structures, stage sets, attachments, or equipment added to the stage will be approved by the City Manager.

No food is allowed on the stage. Liquids are acceptable on stage only in spill proof containers.

Only UL-approved electrical cords in safe working condition may be used and are to be connected to wall outlets in such a manner as not to interfere with the drapes.

Children under age 18 must be supervised by a responsible adult at all times.

The main drape on the stage shall be pulled closed when events in the multipurpose room might cause damage to the stage and/or its equipment (e.g., basketball, volleyball, softball, pickleball etc.)

## **RENTERS' RESPONSIBILITIES**

Oregon law (ORS 105.682, et seq.) provides that the owner of land is not liable in contract or tort for injury, death or property damage that arises out of use of the land for recreational purposes (known as "recreational use immunity"). That immunity from liability does not apply if the owner makes a charge for permission to use the land. Fees charged for a particular use in building and/or park, such as use of a meeting room or the picnic shelter, do not apply to other uses of the building, the park or the public trails, or to your ability to enter other areas of the building, park or public trails. Therefore, the City of Yachats is not liable for injuries, death or property damage arising out of any use of building, park or public trails for recreational purposes when no specific charge has been made for that use or for the right to enter that part of the property.

1. All applicants for rental space must be 18 or older.
2. City Hall is responsible for working with renters to ensure compliance with policies and any contract agreement(s); however, the renter is liable for that compliance.
3. City Hall Staff will coordinate with each renter to determine equipment needs and will check rooms/equipment for damage and cleanliness at the beginning and end of an event. Each renter is responsible for special needs on the reservation form prior to the event and for leaving the rooms clean/usable or better for the next renter. Renters are responsible for setting up and tearing down their own events and returning Commons property to its original location(s).
4. Renters must also determine the need to supply own personal equipment (e.g., extension cords).
5. City Hall does not clean rooms, wash dishes, or empty trash. The cleaning supply closet across the hall from Room 4 is stocked with brooms, mops, paper products, etc. It should be relocked after use. Trash containers should be emptied into the dumpster in back of the Commons and new liners put into the containers. Recycle bins are available outside near the southwest wall.
6. All renters are responsible for obtaining the proper permits and licenses needed for their particular events or food service. Copies of those permits and licenses must be submitted to City Hall and attached to the rental contract. The Yachats Prepared Food and Beverage Tax shall be collected and submitted when applicable.
7. The Commons building is a NO SMOKING area. Smoking or vaping is prohibited within 10' of the Commons Property.



8. Alcohol use will not be permitted without prior written approval of OLCC and the City Manager. An Application for Use of Alcohol on City Property form must be submitted and approved prior to the event. This form is available inside City Hall.
9. Renters should be aware of the statement on fragrances under the Environmental Values heading and should make reasonable efforts to comply with its requests.
10. Only those rooms contracted for are to be used. Renters will contact City Hall if any changes in rooms are to be made, additional space is required, or equipment needed.
11. The driveway in front of the Commons is for dropoff and handicap access only. Renters must ensure that no vehicles are parked in that area during events.
12. No tables, chairs, or other objects may be placed or allowed to remain in the hallways except as approved by the Fire Marshall or Yachats Fire District Chief.
13. Equipment may not be removed from the building without prior approval of City Hall Staff.
14. Renters are responsible for locking the room(s) they have used at the end of the scheduled use. Renters shall also coordinate with other users to ensure that all rooms in the building and the building's main doors are locked at the end of the day. If the key checked out to them for their use will not lock any doors, they find unlocked, they should call City Hall Staff at 541.272.4213 for assistance. Should problems arise that renters do not feel comfortable dealing with the situation at hand, they should call 911, or the non-emergency line at (541) 265-4277.
15. Renters are responsible for replacement of lost or damaged equipment and repairs to rooms. Nails or tacks, etc., are prohibited as a means of securing items to walls, railings, ceilings, etc. Only painters' tape is permitted.
16. Renters will make reasonable efforts to assure that any person who conducts him/herself in a disorderly manner and/or minors who have consumed alcoholic beverages do not remain on any part of the premises during activities. Should problems arise that renters do not feel comfortable dealing with, they should call 911.
17. Renters will not permit violations of federal, state, or local laws to occur in connection with their activities.
18. Renters should contact City Hall Monday- Thursday from 9:00 am to 4:00 pm (except holidays) for assistance at 541.547.3565. Otherwise, City Hall staff are available at 541-547-3565 ex. 106 or 541-272-4213.
19. Catering and all decorations are the renter's responsibility.
20. The City of Yachats is not responsible for lost items.
21. Reservations are not firm until a completed contract has been signed by renter and paid for in full.
22. If there is a need for clarification or interpretation of the Rental Agreement, a request may be made to speak to City Hall staff or the City Manager.

## **USE OF KEYS**

### **GENERAL RULES**

Keys are only for the use of the person/organization checking them out and only for the scheduled rental(s). Renters/users are reminded that they must clear any extra or extended use with City Hall ahead of time. Keys may be picked up at the City Hall office **Monday-, Thursday 9:00 am to - 4:00 pm.**

Renters owing money (e.g., fines, etc.) related to Commons use are not allowed further room rental or key checkout until the money is paid

### ***MASTER KEYS***

These keys are for maintenance, security, and fire protection personnel only. They will not be checked out to renters/users.

### ***LONG-TERM USE***

Renters/users with a signed contract/agreement that use the Commons more than once a week may be given a key on a long-term basis. This privilege may be requested when the rental agreement is signed. Approval can be given by the City Manager and will be reviewed regularly.

### ***CHECKOUT***

Keys are checked out for scheduled events. City Hall staff may collect deposits and will keep appropriate records.

### ***KEY RETURN***

Keys are to be returned within 24 hours after the end of the scheduled use or by the next business day to City Hall or to the City's drop box at the southernmost doors in the front of the building.

### ***LOST KEYS***

All costs related to re-keying and duplicate keys will be charged to the renter/user at the going business rate.

### ***STORAGE***

As negotiated with the City Hall Staff , cabinets in the Commons may be used for storage. This convenience is primarily for long-term renters. Users are responsible for all materials and supplies stored and for locking them up. Users must supply City Hall with a set of keys for any lock installed.

If additional storage is needed that could require replacement of a portable cabinet, case, or large items in rooms, arrangements must be made with City Hall Staff. .

The city is not liable for anything stored or lost in the Commons.

Items stored must be in their designated containers and stored neatly to avoid clutter and safety hazards. Failure to do so will result in suspension or removal of stored items.

## **DUMPSTER**

For some large events, organizations or groups will be required to provide an additional dumpster or pay for an extra pickup of the city dumpster.

## **CONCESSIONS**

If food service is planned for an event, concessions are allowed. All concessionaires and caterers will comply with Business License and Prepared Food and Beverage Tax laws.

## **BUMPING**

Occasionally, in the event of a time conflict, regular or intermittent users may be asked to yield to special uses. When this occurs, City Hall staff will give notice to the designated representative of the user to be bumped.

## **COMMONS OPEN SPACE**

The Commons open space consists of 4.85 acres including a playground, enclosed picnic shelter, sports field, woods, wetland area, open space, and parking.

The exclusive use of the sports field and/or picnic shelter must be made through the *GoYachats.com* reservation system.

. Family use or pickup sports games are permissible as long as events are not scheduled in the area.

## ***PLAYGROUND***

The playground is available to individuals or families for their use on a first-come, first-served basis. Use is at one's own risk.

## ***ENCLOSED PICNIC SHELTER***



## ***See Yachats Commons Rate Schedule for current pricing***

### ***PARKING***

Maximum parking available in the area of the Commons building and grounds is 198 spaces, including 8 handicap spots. Some parking is on private property.

Parking for the Commons is available in the lot at the north end of the building on the south side of 5th Street and in front of and alongside the 501 Building. Parking is also available in the back of the Commons. Parking should take place on the south side of the fenced area. For larger events, parking may occur on the north side of the fenced area and on the edge of the grassy area. Parking is also available along 4th Street and west of the retaining wall behind the 501 Building. At all times be aware that children may be in the area. Care should be taken when driving in the vicinity. Vendor use of this area is by permission only.

The driveway in front of the Commons is for drop-off and handicap access only. Renters must ensure that no vehicles are parked in that area during events.

### ***WETLANDS***

A part of the open area to the west of the Commons is a delineated wetlands and shall be respected as such. Trails may not be cut in the woods or wetlands area. Pick up all litter and dispose of it in appropriate trash containers. Do not dispose of any chemicals or liquids in the area. Do not attempt to feed the fish or birds.

### ***WALKING PATH***

The walking path and boardwalks on the Commons property are available to the public. Please stay on the path.

### ***SPORTS FIELD***

The sports field is to be used primarily for athletics and play activities. Other uses must be approved by the City Staff. Any organized events/team play must be scheduled through the *GoYachats.com* reservation system. Unless reservations have been scheduled, the field is available on a first-come, first-served basis.

### ***SKATEBOARDING***

Skateboarding is allowed in the skateboard park with ramps in the back of the 501 Building. Skateboarders may not interfere with events that occur in the Commons or on Commons grounds. This includes YYFAP activities and events.



## **YACHATS COMMONS**

### **POLICY MANUAL**

**Adopted by City Council January 16, 2019**

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## **FACILITIES AND MANAGEMENT**

The Commons includes the Commons building and the city-owned grounds between 4th Street and 6th Street. This area includes the playground, open area, sports field, skate park, and wetlands/woods to the east property line of lots on Ocean View Drive.

The Commons, as City property, is under the general supervision of the Yachats City Council. As established by the ordinance, the Parks and Commons Commission is responsible for advising City Hall Staff, and the City Council. The City Manager and City Hall Staff are responsible for daily operations of the facility.

The City has the right to deny any or all privileges to a party violating Commons policy. Any person suspended from a Commons event or program for misconduct will not be allowed to use any portion of the Commons building or grounds during the term of suspension.

Grounds for suspension include by are not limited to the following:

- Property Damage
- Excessive Intoxication or under the influence of drugs
- Failure to honor contractual obligations with the community pertaining to ticket sales
- Vulgar or aggressive conduct or speech
- Violence of any kind
- Violations of Commons Policy

Violators will be subjected to a 6-month suspension. Subsequently, a written or typed letter explaining how future violations will be prevented is required before re-entry to the premises is permitted. If only one member of the group is in violation, the group will be responsible for the removal of said person, and the next in charge will need to take their place. Failure to regulate staff will result in the whole group absorbing the consequence of their actions. If the violating person is removed according to rules and regulations, the group will remain in good standing, with no consequences.

Suspension guidelines for community user groups differ and are detailed in the "Use by Donation" section.

Questions regarding facilities and management may be discussed with the City Manager, and City Hall Staff. City Hall Staff, under the supervision of the City Manager, and City Council, 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; 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 the City Budget Committee.

## **STANDARDS**

Decisions made by the City Hall Staff are based on considerations that include:

- time availability
- environmental impact
- noise level
- availability of parking
- impact on neighbors
- potential for litter
- degree of renter's need for help from staff
- applicant's rental history, if any, at the Commons

## **BULLETIN BOARDS AND ADVERTISING**

City of Yachats  
Bulletin Board Policy  
Adopted June 13, 2018  
Revised March 28, 2025

The city has two bulletin boards within the Commons Building. This Policy applies to both bulletin boards.

The purpose of the City's bulletin boards is to provide space for local organizations, groups and individuals to display notices that promote awareness of services and events of interest to the community. The bulletin boards are not a public forum.

After City-related services and programs, notices will be posted on a first-come, first-served basis. Postings must be submitted to City staff and all postings must comply with this Policy. The City does not discriminate against postings based on viewpoint but reserves the right to determine which postings are unacceptable for the Reader Boards. Postings found to violate this Policy are subject to removal.

### **Posting Guidelines**

1. Postings are subject to the availability of space. Preference will be given to items that are no larger than 8.5" x 11"

2. The City reserves the right to refuse or remove any posting that does not comply with these the following requirements:

- A. Postings should relate to topics of community interest or community events.
- B. Personal, commercial or profit-making postings may not be accepted.
- C. Postings should not: advertise or solicit for businesses; advocate illegal activity or violence; promote products or political organizations; endorse a position or particular stance on current political campaigns, candidates or ballot measures; endorse a particular religious belief; infringe on copyrights, trademarks or intellectual property rights of others; contain abusive or vulgar language, sexually explicit subject matter, hate speech, derogatory terms or offensive content; contain threatening or defamatory remarks about a person's race, religion, color, sex, national origin, marital status, age, disability, sexual orientation, gender identity, source of income, domestic partnership or familial status; or contain information that may compromise the safety or security of the public, invade privacy, or pertain to an on-going investigation.



3. The city is not responsible for the preservation or protection of postings.
4. Postings are subject to removal and disposal after two weeks.
5. Submission of a posting constitutes acceptance of this Policy, which may be revised from time to time.

### ***MAIN HALLWAY BULLETIN BOARD***

This board is used solely for posting information about Commons events or community events held in the Commons and information pertaining to the City of Yachats.

### ***NORTH HALLWAY BULLETIN BOARD***

This board is used for posting information about Greater Yachats and regional events and local nonprofit programs and classes.

### ***OUTSIDE READER BOARD***

The reader board is managed and kept current by City Hall Staff. Use of the reader board is prioritized as follows:

1. Emergencies
2. Commons events
3. Community events

To have an event considered for display ask a City Hall Staff member when renting the space.

## **HEALTH AND SAFETY**

### ***SMOKING***

The Commons building is a NON-SMOKING OR VAPING area. Smoking or vaping is prohibited within 10' of the Commons' property.

### ***DOGS***

During normal business hours, and at any other time when any part of the Commons building is in use, dogs accompanying their owners into the Commons building must be leashed. Dogs providing security when the building is not in use by the public may be off leash. Dogs are not allowed in Room 5 (Kitchen) except service dogs.

## ***FIRE SAFETY***

Attendance in any space may not exceed the capacity of that space posted on the emergency exit plan or vary from the specified type of use. Tables, chairs, and other objects may not be placed or allowed to remain in corridors, hallways, or doorways per fire codes. The Yachats Fire District Chief may be asked to inspect the setups for any large event to ensure compliance with fire and safety codes.

Flammable materials, including but not limited to oils, candles, combustible fuels, kerosene, gasoline, or pyrotechnics (fireworks), may not be used or stored in the building, except for Sterno-heated chafing dishes used, with permission granted by the City Manager or City Hall staff.

## ***VIOLATIONS***

Any renter found in violation of the health and safety regulations above will be given written notice that no future contracts for use of the Commons by that renter will be approved by the City.

## **ENVIRONMENTAL VALUES**

### ***FRAGRANCES***

The City of Yachats supports sustaining healthy indoor air quality. In the interest of promoting the health and safety of the City's citizens, staff, and visitors, City facilities open to the public are encouraged to maintain a fragrance-free environment. Please refrain from using scents, including those related to personal care, laundry, and cleaning products. Thank you for your consideration of others in providing an environment in which every person can feel safe and comfortable. Your cooperation is greatly appreciated.

## **DISPOSABLE PLASTIC BOTTLES**

Yachats is a village that values natural resources. Beverages packaged in disposable plastic bottles and transported from remote locations unnecessarily consumes fossil fuel resources and creates a lasting waste management problem not only for our community, but for the entire planet. Therefore, the City Council requests that users of the Yachats Commons and other City properties refrain from the use and sale of beverages packaged in disposable plastic bottles. If disposable plastic bottles can't be

avoided, proper recycling bins located within the Yachats Commons and City Hall are to be used for disposal.

## **SECURITY**

Security and proper supervision of events are major concerns. All events must have adult supervision.

Hired security personnel may be required for out-of-town sponsors for events lasting more than 2 hours, and/or attended by more than 50 people in the multipurpose room, or a major portion of the building. A volunteer may provide services, but to be a security official and be paid for services, there must be a certificate from the State of Oregon. **Private security will not be permitted to carry firearms.**

When professional security services are required, Event Staff may contract with the Lincoln County Sheriff's Office on an hourly basis. Security costs are at the discretion of the Lincoln County Sheriff's department. A Copy of the invoice for services will need to be provided to the City of Yachats prior to the event.

Determinations regarding the need for security will be made case by case on the basis of information on the contract or by interview with the renter. Decisions regarding security are made at the discretion of the City Manager or City Hall Staff.

## **ALCOHOL USE/SALE**

The sale or consumption of alcohol at events in the Commons and on Commons grounds will be by written permission the City Manager. Requests for such permission must be presented in writing on an Application for Use of Alcohol on City Property form or submitted via email. These forms are available on the city website. The completed form must be submitted to the City Manager for approval.

The sale and consumption of alcohol will be contained within well-defined boundaries. Hours of sale and security requirements will be determined by the Oregon Liquor Control Commission (OLCC)

The sponsoring group will be responsible for maintaining adequate controls to ensure that:

- servers are at least 21 years of age
- no person under the age of 21 is served
- alcohol will be consumed within designated areas
- no cans/bottles of alcohol will be brought into the event area from outside the event area
- no person will be served who appears to be intoxicated

- There is a designated person to monitor alcohol consumption at all times, to maintain order and to ensure compliance with the Commons Policy

Security must be provided by the sponsoring group or the Lincoln County Sheriff's Office solely at the expense of the renter. Security staff must be situated at each point of distribution to enforce regulations and at the end of the event. Customers are limited to two drinks per visit.

The City, OLCC, or Sheriff's Office may close the sale of alcohol at any time during an event at their discretion.

The City Manager may require a written statement outlining how an applicant plans to comply with the OLCC regulations as well as OLCC service permits for any group that will be serving alcohol.

## **FIREARMS SALE/DISPLAY**

The Commons building, including its grounds, is a public facility by state law, and is also used for Municipal Court. The sale or display of firearms, as defined by state law, is prohibited in the Commons or on the grounds by any renter holding a Yachats Commons Use Permit/Contract. Any violation of the firearms policy may cause for and result in cancellation of an existing permit/contract and a ban on future rental of the Commons by the violator of this policy. No private security will be allowed to carry firearms on Yachats City property.

## **RESERVATIONS**

All reservations for use of the facilities of the Commons including the picnic shelter and sports field must be made through the **CivicRec reservations system which is located on the city website [www.yachatsoregon.org](http://www.yachatsoregon.org)**. This process ensures a record of facility rentals that meets state record and retention policies. For information and assistance, City Hall Staff may be called at **541-547-3565 ex. 106** or 541-272-4213.

Renters shall be allowed to reserve rooms up to three years in advance.

Arts and Crafts Festivals, when the primary activity is vender booth selling to the public, are limited to eight (8) per year.

## **ROOM DESCRIPTIONS AND DETAILS**

### **ALL RESERVATIONS**

When room rentals are made, the type of activity and associated noise level will be considered. The working hours of City Hall (**9:00 a.m. - 4:00 p.m. weekdays**) will be taken into consideration.



Food shall not be prepared or served in any rooms that are carpeted. During building-wide events, food must be prepared and served out of Room 5 (Commons Kitchen) only. Any exceptions shall be made at the discretion of the City Manager or City Hall Staff. Exceptions can be made with permission from the City Manager.

With the exception of lease agreements with the Yachats Youth and Family Program, no room will be allocated for exclusive permanent rental.

Room 1 (Civic Meeting Room) Not available for rent.

This room is used by City Hall from 9:00 a.m. to 4:00 p.m. for City Council meetings, Commission meetings, work sessions, and other open public meetings. At the discretion of the City Manager or City Hall staff, the audience half of the room may be rented for conferences and seminars, or for events that book the multi-purpose room, the Kitchen, Rooms 8 and 3, and need additional space at times when not in use by the City.

Room 2 (School Room) This room is rented on a long-term basis to the Yachats Youth and Family Activities Program (YYFAP) for use as a school room. Not available for rent.

Room 3

This room has a capacity of 49 seats without tables. It has a small pull-down screen for presentations. Room 3 is available by reservation for use by organizations or groups of individuals to hold small meetings, where no funds are solicited for any purpose. The room is available for up to 2 hours for such groups of up to 25 people at no charge. Room 3 is available with charge during large events and meetings lasting longer than 2 hours.

Room 4 (Preschool)

This room is rented on a long-term basis to the Yachats Youth and Family Activities Program (YYFAP) for use as a preschool. - Not available for rent.

Room 5 (Commons Kitchen)

Room 5 is the designated Commons Kitchen and has an exterior exit door. All food for an event shall be prepared and/or served from Room 5. If an event requires use of the kitchen facilities, the kitchen rental rate will be charged in addition to the rent for any room(s) being used for the event. Room 5 can also be rented without the use of the kitchen facilities. Renters of this room may be impacted by multipurpose room noise. Maximum occupancy: 49 people, with or without tables.

Yachats Youth and Family Program operates in the kitchen Monday through Friday until 6 pm. If an event is scheduled during these days and hours, event staff and YYFAP staff must coordinate their efforts in shared space.

The kitchen facilities are commercially approved and include a 6-burner gas stove, Convection oven double-wide reach-in cooler, filtered drinking water, coffeemaker, triple sink, and 150 place settings.

Room 6 (Chamber of Commerce Director's Office) Not available for rent.

### Room 7

Room 7 (Community Spaces and Outreach Coordinator's Office and Storage) Not available for rent

### Room 8

Room 8 has a capacity of 49 people without tables. A wall of north-facing windows provides soft light. This room has an exterior exit door.

### Multipurpose Room/Stage

This large room with a stage at one end and two basketball hoops is used for recreation, sports, dances, plays, concerts, and exercise classes. It is also appropriate for seminars, conferences, and festivals. Event lighting is available, as well as spotlights for the stage. Audio is also available.

Stage use shall be limited to pre-approved theater and performance events. Exceptions shall be considered on a case-by-case basis by the City Manager or their designee.

Maximum occupancy for theater seating is 225, with no more than 17 chairs in a row and a 4-foot aisle. Other configurations with fewer chairs in a row and more aisles may be approved if adequate safety precautions are provided. Maximum occupancy with tables: 162 people including serving staff; 14 round tables, 8 people per table. Serving table allowed. The aisle between double doorways must be left open. Aisle of 4 feet between all tables for craft show setup. Clearance on southwest door 4 feet.

Basement (Yachats Youth and Family Program and storage) Not available for rent.

## **ROOM USE CATEGORIES AND RENTAL RATES**

### ***ROOM USE CATEGORIES***

#### **Free Use**

- Yachats government (City Council and Commissions)
- Community events to raise funds for the Commons
- Yachats Youth and Family Program
- Friends of the Yachats Library for their book sale
- Fee-waived groups and activities for public information/input at the City Staff's discretion (e.g., candidates' forum; government agencies)

- Other federal, state, or county government agencies

## **Use by Donation**

- Open community gym and exercise programs and recurring open community events that do not generate income for the instructor, sponsors or individuals (e.g., yoga, zumba, tai chi, pickleball, discussion groups, song circles).  
Activity leaders should solicit donations and submit them to City Hall in lieu of rent. Users are expected to clean up and properly put away ALL equipment used by the end of EACH session to make room for future usage of others. Failure to do so will result in a 3-strike system that can lead to the user group's suspension.

The first strike will lead to a verbal warning.

A second strike will lead to a written warning, with a week's suspension.

The third strike will lead to a two weeklong suspension. Subsequently, a written or typed letter explaining how future violations will be prevented is required before re-entry to premises is permitted.

## **Non-Profit Use**

- Non-recurring nonprofit events that build a stronger sense of community while benefitting the individual: educational, sports, cultural and arts, recreation, social
- Nonexclusive service clubs/organizations
- Tax-supported agencies (e.g., community colleges)
- Commercial events open to the public that are sponsored by nonprofit groups or organizations (e.g., Chamber of Commerce Arts and Crafts Fair)
- Use sponsored by individuals for commemorative life events (e.g., birthdays, anniversaries, memorials) where the public is invited, and donations are solicited for the benefit of local nonprofits or the Commons
- Hardship fundraising events not involving commercial activities, organized by a group of community members to benefit another community member in need

## **Private Use**

- Private meetings or events with restricted access (e.g., family reunions, wedding receptions)
- Fundraising events involving commercial activities organized by a group of community members to benefit another community member in need (e.g., a fair or show where the funds for the community member in need are raised from the rental of space to commercial vendors who will be selling products for their own profit).
- Use sponsored by individuals for commemorative life events (e.g., birthdays, anniversaries, memorials) not involving donations to local nonprofits or the Commons, whether public or private.

## **Commercial Use**

- Commercial or for-profit events open to the public, i.e., activity for which the purpose of the rental is to make profits for an individual or company.

Rental of Commons equipment for off-site use is based on availability and the needs of Commons users and renters, who have priority in all cases. Equipment shall not leave the building except as approved by City Hall staff. Rental forms must be completed and fees paid to the city before any equipment can be released.

### **Rehearsal Time**

Rehearsal time for events under contract will be free and available within reason. Rehearsal times will be accommodated as much as possible provided the space is not needed for paying events. Paying events take precedence and rehearsals will need to be rescheduled or moved to another room. Rehearsal time can be guaranteed by paying Community rates.

### **Set-Up/Clean-Up**

- There is no charge for setup time after 5:00 p.m. the day prior to the event.
- If 1-3 hours is needed prior to 5:00 p.m., the charge would be one half the hourly rate
- If 4 or more hours is needed prior to 5:00 p.m., the charge would be one half the daily rate

*See Yachats Commons Rental Rates for current pricing*

### **Cleaning/Damage Deposit**

A \$100.00 refundable damage/cleaning deposit for any full-day or multiple-day event for reservations of 1 or 2 rooms. Reservations for more than 2 rooms requires a \$400.00 refundable damage/cleaning deposit for any full-day or multiple-day event. Deposit is due at the time of reservation. Balance is due 30 days prior to the event.

If the reservation is cancelled at least 30 days prior to the event, the tenant will receive 100% of their deposit back. If cancelled between 15-30 days, they would receive 50% of their deposit back. If cancelled within the last 14 days, the deposit would be forfeited.

A deposit will not be charged for memorial services. All other uses require a deposit to be paid up front.



Renters will be financially responsible for the value of any lost equipment or damage beyond normal wear and tear in excess of the deposit amount.

If the facility is left clean, the deposit will be returned. City Hall Staff has the right to charge users for whatever cleaning or repair may be required, based on actual time and materials needed. Severe damages or misconduct can result in suspension or termination of future usage of the facility and grounds.

## **CONTRACTS AND APPEALS**

City Hall Staff will determine rental categories. Special contracts may be negotiated with the City Manager.

Contracts for ongoing renters are generally issued on a multi-month basis and are reviewed at least annually and extended at any time by the City Manager. Contracts may be revoked at any time by the City Manager.

## **INSURANCE**

All activities, performances, events, and instructional classes require insurance and the documentation of a Certificate of Liability Insurance if Commons facilities or grounds are to be used. Apart from the regular community user group who have provided signed waivers for each member of their group.

Liability insurance will have a \$500,000 single limit.

Documentation of coverage through existing business, residential, or organization insurance may be acceptable. The City of Yachats shall be listed as Certificate Holder.

Certificates of Insurance for single events are to be attached to rental contracts. For ongoing events, records must be kept of annual dates, certificates that expire, and notice given to renters prior to such expiration.

## **OTHER RENTAL CATEGORIES**

### ***GRAND PIANO***

Residents of Yachats and visitors are encouraged to use the grand piano. To maintain this fine instrument and ensure its prolonged use, the following guidelines have been established.

The piano will be kept in a secured garage on the stage of the multipurpose room when not in use.

The piano will be moved in and out of its garage only by experienced users or under the supervision of City Hall Staff.

The piano will be tuned as needed. The tunings will be scheduled by City Hall Staff. The piano may receive additional tunings at the renter's discretion and expense. However, a technician approved by City Hall staff must be used.

Persons wishing to use the piano must fill out a request form and submit it to City Hall Staff for approval.

There is to be absolutely no food or drinks on or near the piano.

Students under the age of 16 using the piano must be supervised by an experienced adult at all times.

A small console piano is available for use by community members at no fee. Please ask City Hall Staff to use it.

### **Daily Rental Rates for Grand Piano**

| Commercial | Private | Community |
|------------|---------|-----------|
| \$100      | \$50    | \$25      |

A damage deposit of \$100 is required of all renters.

Fees may be waived at the discretion of the City Manager for groups that have supported and made substantial contributions to the Piano Fund and to the Commons, or for individuals who sponsor fundraising events to raise money for the Commons.

### ***STAGE/SOUND/LIGHTING***

Professional-grade sound and lighting equipment on the Commons stage is there to provide the opportunity for community and commercial activities such as theatrical events, music and dance performances and recitals, lectures, speeches, poetry readings, and screening of films and videos.

Rental of the stage will be at the discretion of the City Manager for uses other than events that are usual and customary activities associated with a stage.

Structures, stage sets, attachments, or equipment added to the stage will be approved by the City Manager.

No food is allowed on the stage. Liquids are acceptable on stage only in spill proof containers.

Only UL-approved electrical cords in safe working condition may be used and are to be connected to wall outlets in such a manner as not to interfere with the drapes.

Children under the age of 18 must be supervised by a responsible adult at all times.

The main drape on the stage shall be pulled closed when events in the multipurpose room might cause damage to the stage and/or its equipment (e.g., basketball, volleyball, softball, pickleball etc.)

## **RENTERS' RESPONSIBILITIES**

Oregon law (ORS 105.682, et seq.) provides that the owner of land is not liable in contract or tort for injury, death or property damage that arises out of use of the land for recreational purposes (known as "recreational use immunity"). That immunity from liability does not apply if the owner makes a charge for permission to use the land. Fees charged for a particular use in building and/or park, such as use of a meeting room or the picnic shelter, do not apply to other uses of the building, the park or the public trails, or to your ability to enter other areas of the building, park or public trails. Therefore, the City of Yachats is not liable for injuries, death or property damage arising out of any use of building, park or public trails for recreational purposes when no specific charge has been made for that use or for the right to enter that part of the property.

1. All applicants for rental space must be 18 or older.
2. City Hall is responsible for working with renters to ensure compliance with policies and any contract agreement(s); however, the renter is liable for that compliance.
3. City Hall Staff will coordinate with each renter to determine equipment needs and will check rooms/equipment for damage and cleanliness at the beginning and end of an event. Each renter is responsible for special needs on the reservation form prior to the event and for leaving the rooms clean/usable or better for the next renter. Renters are responsible for setting up and tearing down their own events and returning Commons property to its original location(s).
4. Renters must also determine the need to supply their own personal equipment (e.g., extension cords).
5. City Hall does not clean rooms, wash dishes, or empty trash. The cleaning supply closet across the hall from Room 4 is stocked with brooms, mops, paper products, etc. It should be relocked after use. Trash containers should be emptied into the dumpster in back of the Commons and new liners put into the containers. Recycle bins are available outside near the southwest wall.
6. All renters are responsible for obtaining the proper permits and licenses needed for their particular events or food service. Copies of those permits and licenses must be

submitted to City Hall and attached to the rental contract. The Yachats Prepared Food and Beverage Tax shall be collected and submitted when applicable.

7. The Commons building is a NO SMOKING area. Smoking or vaping is prohibited within 10' of the Commons Property.
8. Alcohol use will not be permitted without prior written approval of OLCC and the City Manager. An Application for Use of Alcohol on City Property form must be submitted and approved prior to the event. This form is available inside City Hall.
9. Renters should be aware of the statement on fragrances under the Environmental Values heading and should make reasonable efforts to comply with its requests.
10. Only those rooms contracted for are to be used. Renters will contact City Hall if any changes in rooms are to be made, additional space is required, or equipment needed.
11. The driveway in front of the Commons is for drop-off and handicap access only. Renters must ensure that no vehicles are parked in that area during events.
12. No tables, chairs, or other objects may be placed or allowed to remain in the hallways except as approved by the Fire Marshall or Yachats Fire District Chief.
13. Equipment may not be removed from the building without prior approval of City Hall Staff.
14. Renters are responsible for locking the room(s) they have used at the end of the scheduled use. Renters shall also coordinate with other users to ensure that all rooms in the building and the building's main doors are locked at the end of the day. If the key checked out to them for their use will not lock any doors, they find unlocked, they should call City Hall Staff at 541.272.4213 for assistance. Should problems arise that renters do not feel comfortable dealing with the situation at hand, they should call 911, or the non-emergency line at (541) 265-4277.
15. Renters are responsible for replacement of lost or damaged equipment and repairs to rooms. Nails or tacks, etc., are prohibited as a means of securing items to walls, railings, ceilings, etc. Only painters' tape is permitted.
16. Renters will make reasonable efforts to assure that any person who conducts him/herself in a disorderly manner and/or minors who have consumed alcoholic beverages do not remain on any part of the premises during activities. Should problems arise that renters do not feel comfortable dealing with, they should call 911.
17. Renters will not permit violations of federal, state, or local laws to occur in connection with their activities.
18. Renters should contact City Hall Monday- Thursday from 9:00 am to 4:00 pm (except holidays) for assistance at 541.547.3565. Otherwise, City Hall staff are available at 541-547-3565 ex. 106 or 541-272-4213.
19. Catering and all decorations are the renter's responsibility.
20. The City of Yachats is not responsible for lost items.
21. Reservations are not firm until a completed contract has been signed by the renter and paid for in full.
22. If there is a need for clarification or interpretation of the Rental Agreement, a request may be made to speak to City Hall staff or the City Manager.



# **USE OF KEYS**

## ***GENERAL RULES***

Keys are only for the use of the person/organization checking them out and only for the scheduled rental(s). Renters/users are reminded that they must clear any extra or extended use with City Hall ahead of time. Keys may be picked up at the City Hall office **Monday-, Thursday 9:00 am to - 4:00 pm.**

Renters owing money (e.g., fines, etc.) related to Commons use are not allowed further room rental or key checkout until the money is paid

## ***MASTER KEYS***

These keys are for maintenance, security, and fire protection personnel only. They will not be checked out to renters/users.

## ***LONG-TERM USE***

Renters/users with a signed contract/agreement that use the Commons more than once a week may be given a key on a long-term basis. This privilege may be requested when the rental agreement is signed. Approval can be given by the City Manager and will be reviewed regularly.

## ***CHECKOUT***

Keys are checked out for scheduled events. City Hall staff may collect deposits and will keep appropriate records.

## ***KEY RETURN***

Keys are to be returned within 24 hours after the end of the scheduled use or by the next business day to City Hall or to the City's drop box at the southernmost doors in the front of the building.

## ***LOST KEYS***

All costs related to re-keying and duplicate keys will be charged to the renter/user at the going business rate.

## **STORAGE**

As negotiated with the City Hall Staff, cabinets in the Commons may be used for storage. This convenience is primarily for long-term renters. Users are responsible for

all materials and supplies stored and for locking them up. Users must supply City Hall with a set of keys for any lock installed.

If additional storage is needed that could require replacement of a portable cabinet, case, or large items in rooms, arrangements must be made with City Hall Staff.

The city is not liable for anything stored or lost in the Commons.

Items stored must be in their designated containers and stored neatly to avoid clutter and safety hazards. Failure to do so will result in suspension or removal of stored items.

## **DUMPSTER**

For some large events, organizations or groups will be required to provide an additional dumpster or pay for an extra pickup of the city dumpster.

## **CONCESSIONS**

If food service is planned for an event, concessions are allowed. All concessionaires and caterers will comply with Business License and Prepared Food and Beverage Tax laws.

## **BUMPING**

Occasionally, in the event of a time conflict, regular or intermittent users may be asked to yield to special uses. When this occurs, City Hall staff will give notice to the designated representative of the user to be bumped.

## **COMMONS OPEN SPACE**

The Commons open space consists of 4.85 acres including a playground, enclosed picnic shelter, sports field, woods, wetland area, open space, and parking.

The exclusive use of the sports field and/or picnic shelter must be made through the *GoYachats.com* reservation system.

. Family use or pickup sports games are permissible as long as events are not scheduled in the area.

## **PLAYGROUND**

The playground is available to individuals or families for their use on a first-come, first-served basis. Use is at one's own risk.

## ***ENCLOSED PICNIC SHELTER***

***See Yachats Commons Rate Schedule for current pricing***

### ***PARKING***

Maximum parking available in the area of the Commons building and grounds is 198 spaces, including 8 handicap spots. Some parking is on private property.

Parking for the Commons is available in the lot at the north end of the building on the south side of 5th Street and in front of and alongside the 501 Building. Parking is also available in the back of the Commons. Parking should take place on the south side of the fenced area. For larger events, parking may occur on the north side of the fenced area and on the edge of the grassy area. Parking is also available along 4th Street and west of the retaining wall behind the 501 Building. At all times be aware that children may be in the area. Care should be taken when driving in the vicinity. Vendor use of this area is by permission only.

The driveway in front of the Commons is for drop-off and handicap access only. Renters must ensure that no vehicles are parked in that area during events.

### ***WETLANDS***

A part of the open area to the west of the Commons is a delineated wetlands and shall be respected as such. Trails may not be cut in the woods or wetlands area. Pick up all litter and dispose of it in appropriate trash containers. Do not dispose of any chemicals or liquids in the area. Do not attempt to feed the fish or birds.

### ***WALKING PATH***

The walking path and boardwalks on the Commons property are available to the public. Please stay on the path.

### ***SPORTS FIELD***

The sports field is to be used primarily for athletics and play activities. Other uses must be approved by the City Staff. Any organized events/team play must be scheduled through the *GoYachats.com* reservation system. Unless reservations have been scheduled, the field is available on a first-come, first-served basis.

### ***SKATEBOARDING***

Skateboarding is allowed in the skateboard park with ramps in the back of the 501 Building. Skateboarders may not interfere with events that occur in the Commons or on Commons grounds. This includes YYFAP activities and events.

| Electrical Room                                  |
|--------------------------------------------------|
| Continued waterproofing and dehumidification     |
| Partitioned off storage space                    |
| Clear out clutter and prep for chimney demo      |
| Replace rusty components                         |
|                                                  |
| Commons                                          |
| Replace N roof                                   |
| Fascia                                           |
| New eave PVC needs to be welded to existing roof |
| Paint                                            |
| East gutter drainage                             |
| Generator Housing                                |
| Generator move?                                  |
| Generator connector                              |
| Emergency Shelter                                |
| Replace crawl space access door                  |
| Under stage storage system                       |
| Room 7                                           |
| Storage                                          |
| Heating and cooling system                       |



|                                                                           |
|---------------------------------------------------------------------------|
| Art Hanging System                                                        |
| Leak in YYFAP office                                                      |
| Find out why the storage closet smells like mold now                      |
| Civic room upgrades                                                       |
| Library in room 8                                                         |
| <b>Pavilion</b>                                                           |
| Outlets and lights                                                        |
| Bird strike decals                                                        |
| Stain building and picnic tables                                          |
| Cabinet to store cleaning supplies. Possible additional countertop space. |
| PERMITTING                                                                |
| <b>City Hall</b>                                                          |
| Siding                                                                    |
| Windows                                                                   |
| Seal front door                                                           |
| Remove maglock system                                                     |
| Ramp at front door                                                        |
| Install antenna                                                           |
| Reinstall bike rack                                                       |
| Tint front windows                                                        |
| Exterior Lights                                                           |
|                                                                           |

| Playground                                  |
|---------------------------------------------|
| Lighting                                    |
| Sand and paint structures                   |
| Install seesaw                              |
| Fence treehouse bench stain                 |
| Additional wood chips                       |
| Replace rusted panels on climbing structure |
|                                             |
| LLCM                                        |
| Find lost concept drawings                  |
| Restart the LLCM                            |
| Exhibits                                    |
| Volunteer Scheduled                         |
| Track Rehabilitation progress & work        |

| FOB System                 |
|----------------------------|
| Program System             |
| Keyholder list             |
| Fob assignment spreadsheet |
| Commons                    |
|                            |
| Locking system             |
| Ring Camera                |
| Pavilion                   |
|                            |

|                     |
|---------------------|
|                     |
|                     |
|                     |
|                     |
| City Hall           |
|                     |
| Master Lock Boxes   |
| Change master code  |
| Commons Master Keys |

















**Notes**

Old boiler chimney is leaking. Removing for resiliency grant will resolve the issue.

May allow limited storage. Chain link with padlock.- Not doing, not allowing store for fire code compliance

Farmer's market is moved out. Items remain. Find owners, dispose of trash. Justice from pw is going to clean

This work will likely tie into the resiliency grant

**Notes**

It may make sense to replace this roof portion due to the possibility of uncovering rot during fascia repair.

Wait for Civic Campus Plan to CIP budget for

Complete

Wait for Civic Campus Plan to CIP budget for

Water on east side of building drains into the soil next to the foundation. It no longer flows into the vents, but the water should be routed away. Will need a creative solution.

Wait for Civic Campus Plan to CIP budget for

Wait for Civic Campus Plan to CIP budget for

Scheduling time for an electrician, PUD, and the generator staff to come out to the Commons to complete this project. Power to the Commons will be shut off for the day when being done

Linn West is reaching out to the Red Cross to get us enrolled in a class for the setup and requirements certification process.

Door lock is rusted and difficult to open.

Geo will share plans soon.

Temporary storage space

Reduce clutter and efficiently store items.

Wall mounted remotes in each room on order. Civic meeting room and kitchen have fried boards from the storm. Parts delayed in transit. Civic meeting room unit to be repaired. wall mount remote to each room. UPDATE- Wrong parts sent twice. Repair delayed. UPDATE- Repairs completed. Remotes still need to be installed. UPDATE: 2/12/25 Estimated. Commercial system for the Commons- Coordinate the system with work to the commons identified in the Civic Campus plan

|                                                                                                                                           |
|-------------------------------------------------------------------------------------------------------------------------------------------|
| Done                                                                                                                                      |
| NW Roofing added caulking and believes this has been resolved.                                                                            |
| Chimney is leaking. There may be leaking roof drainage pipes as well. UPDATE 2/12/25 No more mold smell                                   |
| LED wafer lights in May Custom desk in July- UPDATE: Lights complete, wait on desk until Civic Campus Master Plan                         |
| The reduced library opens in room 8 May 29th. Many tasks associated.                                                                      |
| <b>Notes</b>                                                                                                                              |
| Work light over sink. LED pendant lights in center of building. Breakers tripping.                                                        |
| Discuss with community/PCC- UPDATE: Pavilion work being done that includes blocking the open eaves                                        |
| Spring- Follow up with Bobbi & Public Works when the building work is complete                                                            |
| Rolling cart with supplies and bringing tables out may be a better fit. Need community input.                                             |
| We are working with an architect and the building official to bring the building up to code.                                              |
| <b>Notes</b>                                                                                                                              |
| Due to high cost we will need to wait. May replace only fascia and gutters for now. UPDATE: Gutters & Facia work being done February 2025 |
| Glass is ordered. To be installed in February.                                                                                            |
| Drafts- Wait for Civic Campus Master Plan                                                                                                 |
| Find buyer? YYFAP use?                                                                                                                    |
| Wheelchair ramp directly in front of city hall entrance. Move ada parking spots to ramp location.- Wait for Civic Campus Master Plan      |
| Parts in. Waiting for install date from contractor. Neal sent one of our old radios so they can pre program our new ones before install   |
| Once ramp is installed for ada access. Bike rack was temporarily removed to allow safer wheelchair access                                 |
| Micro dot Newport Sign. Estimate coming soon- Review in Spring 2025 if still needed                                                       |
| Light posts and drive thru lights are not working. We have a problem with breaker tripping. Work has started. Light post repair 3/7       |
|                                                                                                                                           |

**Notes**

Led focused lights. 2-4 on perimeter of playground. Programmed to shut off after hours? Bid from Alsea Electric coming soon.- UPDATE: Rosa to follow up 2/12/25

Paint arrived and we are working on an install date with public works

Public works will be completing this project soon

Spring

Shipment arrived and we are working on an install date with public works

**Notes**

Take photos and send to Bobbi, work with Neal on tracking the schedule of the work being done, report to Bobbi

**Notes****Notes**

Individual code for renters, last 4 digits of renters phone number

Placed at all Commons doors, Lorraine and Rosa have access to footage

**Notes**



|                                                                                                                                                                                   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
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|                                                                                                                                                                                   |
|                                                                                                                                                                                   |
|                                                                                                                                                                                   |
| Notes                                                                                                                                                                             |
|                                                                                                                                                                                   |
| Notes                                                                                                                                                                             |
| Change Monthly Codes in Maintenance Schedule                                                                                                                                      |
| Neal has been working with a lock smith to have the locks at the commons replaced. Determining how many Master keys willbe needed for YYFAP staff, Library staff, City S<br>boxes |















[illegible]



|                  |
|------------------|
| Complete         |
| Completed        |
| Completed        |
|                  |
| Completed        |
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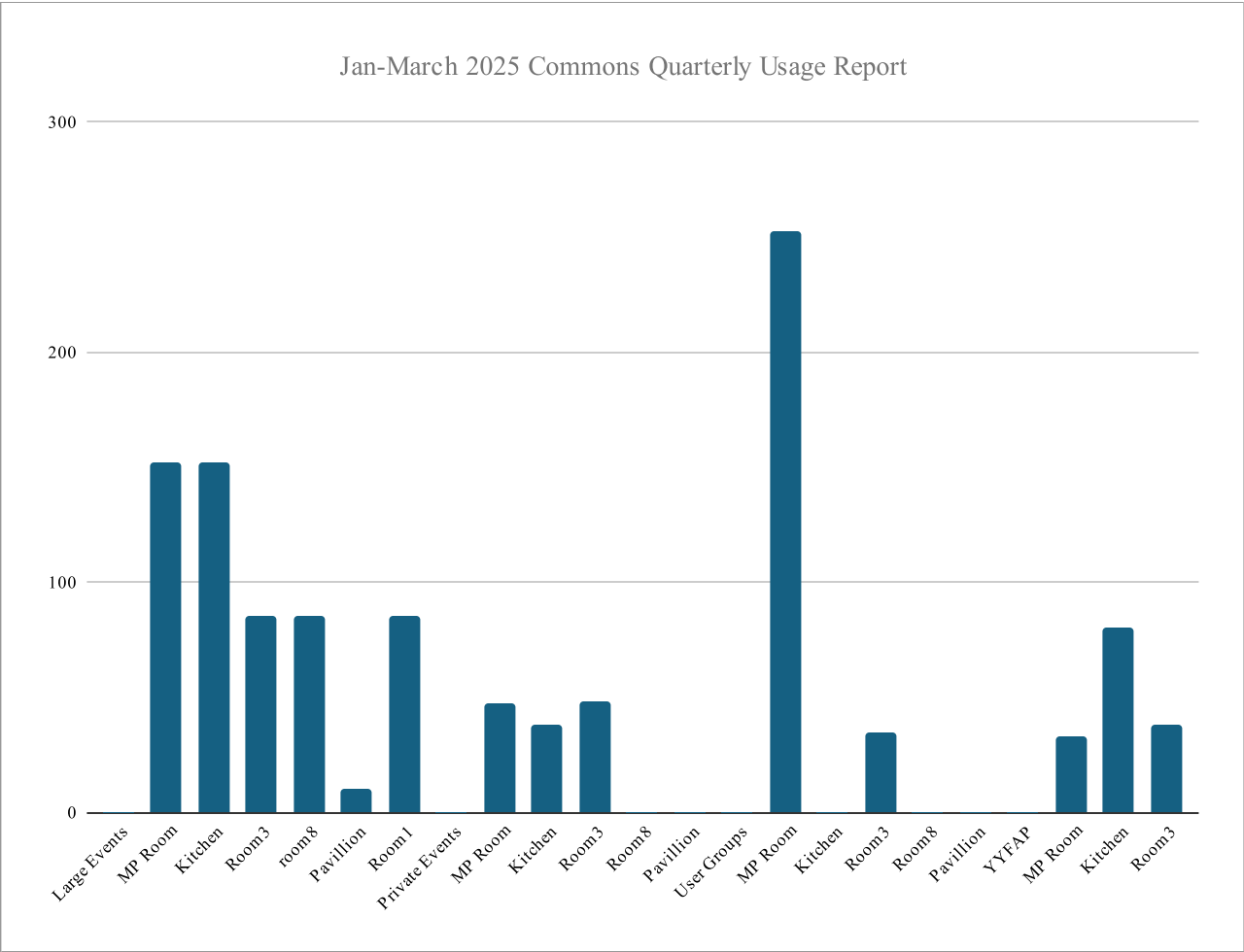




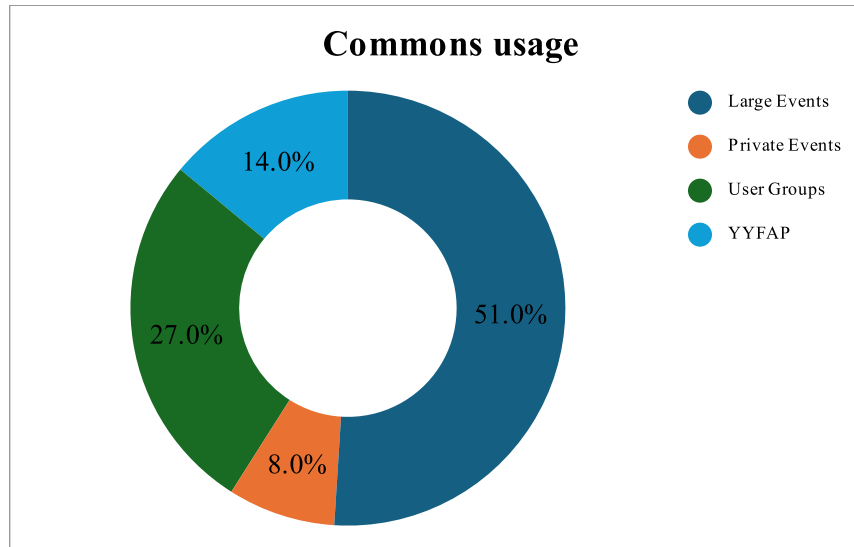


Commons Quaterly Usage Report

| Types of usage | Hours  |
|----------------|--------|
| Large Events   |        |
| MP Room        | 152    |
| Kitchen        | 152    |
| Room 3         | 85     |
| room 8         | 85     |
| Pavillion      | 10     |
| Room 1         | 85     |
| Private Events |        |
| MP Room        | 47.5   |
| Kitchen        | 38.5   |
| Room 3         | 48     |
| Room 8         | 0      |
| Pavillion      | 0      |
| User Groups    |        |
| MP Room        | 252.25 |
| Kitchen        | 0      |
| Room 3         | 34.5   |
| Room 8         | 0      |
| Pavillion      | 0      |
| YYFAP          |        |
| MP Room        | 33     |
| Kitchen        | 80.5   |
| Room 3         | 38     |



|                |     |
|----------------|-----|
| Large Events   | 51% |
| Private Events | 8%  |
| User Groups    | 27% |
| YYFAP          | 14% |





*City Council Regular Meeting*

*Meeting Date: May 21, 2025*

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**ITEM TITLE:** Lincoln County Sheriff's Report

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**DISCUSSION/BACKGROUND/ISSUE:**

The Cities of Yachats and Waldport have been sharing a full-time sheriff's deputy contract for the fiscal year 2024-2025. This arrangement allows Yachats to have a consistent deputy who builds relationships, gets to know the community's residents, monitors traffic patterns, and enforces speed limits.

The monthly activity reports for April show that the majority of the activity is traffic stops and welfare checks.

[April Activity Report- Dorsey](#)

[April Activity Report- Collins](#). This is the Waldport full-time deputy, who also shows Yachats' activity.

[Written Report from Deputy Dorsey](#)

All Sheriff activity in Yachats averages about 50 calls per month.

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**FISCAL IMPACT:**

Annual part-time contract split with the City of Waldport, \$95,000

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**RELEVANCE TO 2025 COUNCIL GOALS:**

1. Achieve water sustainability
2. Provide safe access to and use of city infrastructure, trails, and parks
3. Identify ways to expand the housing supply and diversify housing options
4. Environmentally aware in all we do
5. Effectively manage and plan for the city's financial needs
6. Deliver efficient, effective, transparent municipal services
7. Synchronize and update city policies and administrative rules.

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**PREPARED BY:**

Bobbi Price, City Manager











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| Call Type | Call Type Description         | Address                              | Call Date/Time | Beat                 | Venue    | Source          | Exception |
|-----------|-------------------------------|--------------------------------------|----------------|----------------------|----------|-----------------|-----------|
| CRIME1    | MISCELLANEOUS CRIME           | 2750 S CRESTLINE DR                  | 4/4/25 8:05    | NPS03-WALDPORT       | WALDPORT | Field Initiated |           |
| ATL       | ATTEMPT TO LOCATE             | 3385 SW PACIFIC COAST HW             | 4/4/25 13:04   | NPS03-SOUTH          | WALDPORT | 911             |           |
| FIR       | FIELD INTERROGATION REPORT    | 580 NE BROADWAY ST                   | 4/4/25 14:10   | NPS03-WALDPORT       | WALDPORT | Field Initiated |           |
| TRF       | TRAFFIC STOP                  | 1417 SW PACIFIC COAST HW             | 4/4/25 14:34   | NPS03-SOUTH          | WALDPORT | Field Initiated |           |
| FOLLUP    | FOLLOW UP                     | 845 SW TILlicum DR, WALDPORT         | 4/4/25 14:55   | NPS03-SOUTH          | WALDPORT | Field Initiated |           |
| FNDPRO    | FOUND PROPERTY                | 110 NE ALSEA HW                      | 4/4/25 16:50   | NPS03-WALDPORT       | WALDPORT | Field Initiated |           |
| CITCON    | CITIZEN CONTACT               | 628 W WILLOW ST                      | 4/4/25 16:57   | NPS03-WALDPORT       | WALDPORT | Field Initiated |           |
| COMEVT    | COMMUNITY EVENT               | 3000 S CRESTLINE DR                  | 4/5/25 9:03    | NPS03-WALDPORT       | WALDPORT | Field Initiated |           |
| COMEVT    | COMMUNITY EVENT               | 2750 S CRESTLINE DR                  | 4/5/25 12:33   | NPS03-WALDPORT       | WALDPORT | Field Initiated |           |
| SUSPER1   | SUSPICIOUS PERSON             | 4173 E ALSEA HW                      | 4/5/25 16:10   | NPS03-SOUTH          | WALDPORT | Field Initiated |           |
| TRF       | TRAFFIC STOP                  | 1150 E ALSEA HW                      | 4/5/25 16:38   | NPS03-WALDPORT       | WALDPORT | Field Initiated |           |
| TRF       | TRAFFIC STOP                  | 1150 E ALSEA HW                      | 4/6/25 7:06    | NPS03-WALDPORT       | WALDPORT | Field Initiated |           |
| COMEVT    | COMMUNITY EVENT               | 3000 S CRESTLINE DR                  | 4/6/25 8:59    | NPS03-WALDPORT       | WALDPORT | Field Initiated |           |
| CPR       | CPR                           | 3120 S CRESTLINE DR                  | 4/6/25 9:46    | NPS03-WALDPORT       | WALDPORT | 911             |           |
| SUSACT1   | SUSPICIOUS ACTIVITY           | 392 NE ALDER ST                      | 4/6/25 14:53   | NPS03-SOUTH          | YACHATS  | Phone           |           |
| DOMDIS1   | DOMESTIC DIST1                | 168 SHELL ST                         | 4/6/25 15:11   | NPS03-YACHATS        | YACHATS  | 911             |           |
| CKWELF    | WELFARE CHECK                 | 175 SW STRAWBERRY LN                 | 4/7/25 9:59    | NPS03-WALDPORT       | WALDPORT | Phone           |           |
| SUSVEH3   | SUSPICIOUS VEHICLE            | 653 NE BROADWAY ST                   | 4/11/25 8:09   | NPS03-WALDPORT       | WALDPORT | Field Initiated |           |
| FIR       | FIELD INTERROGATION REPORT    | NE HUCKLEBERRY ST / NE COMMERCIAL ST | 4/12/25 8:31   | NPS03-WALDPORT       | WALDPORT | Field Initiated |           |
| CRIMIS3   | CRIMINAL MISCHIEF             | 355 NW ALDER ST                      | 4/12/25 12:14  | NPS03-WALDPORT       | WALDPORT | Phone           |           |
| CRASH2    | CRASH2                        | 110 SW HIGHWAY 101                   | 4/12/25 14:10  | NPS03-WALDPORT       | WALDPORT | Field Initiated |           |
| TRF       | TRAFFIC STOP                  | 1150 E ALSEA HW                      | 4/13/25 7:47   | NPS03-WALDPORT       | WALDPORT | Field Initiated |           |
| DRIVING   | DRIVING COMPLAINT             | N BAY ST / NW SPRUCE ST              | 4/13/25 8:51   | NPS03-WALDPORT       | WALDPORT | 911             |           |
| CIVIL3    | CIVIL COMPLAINT LATE          | 890 SW DOLORES DR                    | 4/13/25 11:36  | NPS03-WALDPORT       | WALDPORT | Phone           |           |
| TRF       | TRAFFIC STOP                  | NE CRESTLINE DR / NE ALSEA HW        | 4/13/25 12:34  | NPS03-WALDPORT       | WALDPORT | Field Initiated |           |
| HANGUP    | E911 HANGUP                   | 745 SW GREEN DR                      | 4/13/25 12:53  | NPS03-WALDPORT       | WALDPORT | 911             |           |
| SUSVEH3   | SUSPICIOUS VEHICLE            | 135 SW STRAWBERRY LN                 | 4/13/25 13:54  | NPS03-WALDPORT       | WALDPORT | Field Initiated |           |
| ATL       | ATTEMPT TO LOCATE             | 1150 E ALSEA HW                      | 4/13/25 15:16  | NPS02-CENTRAL        | WALDPORT | Field Initiated |           |
| HARASS2   | HARASSMENT                    | 285 NW JOHN ST                       | 4/13/25 16:10  | NPS03-WALDPORT       | WALDPORT | Phone           |           |
| TRF       | TRAFFIC STOP                  | NE ALSEA HW / NE WALDPORT HEIGHTS DR | 4/13/25 16:40  | NPS03-WALDPORT       | WALDPORT | Field Initiated |           |
| TRF       | TRAFFIC STOP                  | 6404 HIGHWAY 101 N                   | 4/14/25 7:39   | NPS03-SOUTH          | YACHATS  | Field Initiated |           |
| CITCON    | CITIZEN CONTACT               | 140 NE ALSEA HW                      | 4/18/25 9:40   | NPS03-WALDPORT       | WALDPORT | Field Initiated |           |
| CITCON    | CITIZEN CONTACT               | 104 NE ALSEA HW 3941                 | 4/18/25 11:04  | NPS03-WALDPORT       | WALDPORT | Field Initiated |           |
| CIVIL3    | CIVIL COMPLAINT LATE          | 120 SW GREENWOOD WY                  | 4/18/25 12:24  | NPS03-WALDPORT       | WALDPORT | Phone           |           |
| TRF       | TRAFFIC STOP                  | 5854 SW PACIFIC COAST HW             | 4/18/25 15:01  | NPS03-SOUTH          | WALDPORT | Field Initiated |           |
| TRF       | TRAFFIC STOP                  | 127 SW ARROW ST                      | 4/26/25 10:36  | NPS03-WALDPORT       | WALDPORT | Field Initiated |           |
| TRF       | TRAFFIC STOP                  | 127 SW ARROW ST                      | 4/26/25 14:02  | NPS03-WALDPORT       | WALDPORT | Field Initiated |           |
| TRF       | TRAFFIC STOP                  | 939 NE ALSEA HW                      | 4/26/25 14:56  | NPS03-WALDPORT       | WALDPORT | Field Initiated |           |
| AOAOSP    | ASSIST OSP                    | 168 SW HIGHWAY 101                   | 4/26/25 16:37  | NPS03-WALDPORT       | WALDPORT | Field Initiated |           |
| SUSPER3   | SUSPICIOUS PERSON             | 420 W 1ST ST                         | 4/26/25 16:53  | SMO-STATE PARKS-LINC | YACHATS  | Field Initiated |           |
| TRF       | TRAFFIC STOP                  | 345 NE MASON ST                      | 4/27/25 6:56   | NPS03-SOUTH          | YACHATS  | Field Initiated |           |
| BURG3     | BURGLARY                      | 230 SW HIGHWAY 101                   | 4/27/25 8:57   | NPS03-WALDPORT       | WALDPORT | Phone           |           |
| CKWELF    | WELFARE CHECK                 | 1625 SE RIO VISTA DR                 | 4/27/25 11:16  | NPS03-WALDPORT       | WALDPORT | 911             |           |
| SUSVEH1   | SUSPICIOUS VEHICLE            | 265 N BAY ST                         | 4/27/25 13:21  | NPS03-WALDPORT       | WALDPORT | Field Initiated |           |
| CITCON    | CITIZEN CONTACT               | 5643 SW FIELD AV                     | 4/30/25 8:04   | NPS03-SOUTH          | WALDPORT | Phone           |           |
| AOA       | ASSIST OTHER AGENCY           | 556 SE MOFFITT RD                    | 4/30/25 10:46  | NPS03-SOUTH          | WALDPORT | 911             |           |
| CKWELF    | WELFARE CHECK                 | 2738 NW SEAFARER CT                  | 4/30/25 12:39  | NPS03-SOUTH          | WALDPORT | Phone           |           |
| TRFASS    | TRAFFIC ASSIST/TRAFFIC HAZARD | 1256 HOIGHWAY 101 S                  | 4/30/25 13:30  | NPS03-SOUTH          | YACHATS  | 911             |           |
| MSG       | MESSAGE CAD                   | 125 NW ALSEA HW                      | 4/30/25 13:39  | NPP02-SOUTH          | WALDPORT | Phone           |           |









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Last month, the primary focus was on traffic enforcement. We have had a couple more reports of vacant lots attempted to be sold by scammers. Fortunately, nobody has lost any money since the scammers were caught before any money changed hands. It appears to be all occurring online from out of the area.

The other big issue is still the houseless folks and the messes they are leaving or bothering people outside of local businesses. I have been providing bus passes to them, and some have been leaving. I have also been trespassing some at the business owners' request, and that seems to be helping. One of the local subjects who was causing several problems was arrested for new crimes.

With the weather getting better I anticipate an increase in the traffic both vehicle and pedestrian so I will continue to be focusing on those issues. I also am happy to come to a meeting and speak about the radar trailer and its benefits.

Deputy Dorsey





**CITY OF YACHATS**  
**EMERGENCY PREPAREDNESS COMMITTEE**  
**MEETING SUMMARY MINUTES**  
**City Hall, 441 Hwy 101 N, OR 97498**  
**Monday, April 7, 2025**

- I. Call to Order Emergency Preparedness Meeting 2:00 pm**  
**II. Roll Call**

| <b>Committee Members</b> | <b>P/A</b> |
|--------------------------|------------|
| Linn West, Chair         | <b>P</b>   |
| Don Groth                | <b>P</b>   |
| Drew Roslund             | <b>A</b>   |
| Kathryn Torrence         | <b>P</b>   |
| Mary Reeves              | <b>A</b>   |
| Kathy McCulloch          | <b>A</b>   |
| Susan Oppenheimer        | <b>A</b>   |
| Seve Oppenheimer         | <b>A</b>   |
| Jill Asch                | <b>P</b>   |
| Tom Rafalski             | <b>P</b>   |

| <b>Staff Members</b>      |                                         |
|---------------------------|-----------------------------------------|
| Bobbi Price, City Manager | Neal Morphis, City Infrastructure Clerk |

**III. Announcements / Correspondence**

- a. We are now live-streaming sessions on YouTube for upcoming meetings and will actively promote these live streams to ensure as many community members as possible.
- b. [Lincoln County](#) awarded this committee a matching grant of around \$2,500. The funding will specifically support replacing the Conex structures we use for storage and operational supplies; will need to confirm the grant amount and plan how to integrate it into the existing budget framework, particularly the \$11,000 earmarked for Conex replacements and supplies, starting this project by late summer, and pending the necessary budget approvals.
- c. A demonstration of water purifier equipment is scheduled for April 23, held at the

Conex near the water plant. Attendance is subject to weather conditions since this event will take place outdoors (time TBD). Limited parking is available at the site, so members are encouraged to carpool.

#### **IV. Citizens' Concerns (5 Minute Limit)**

- a. None

#### **V. Reports**

- a. Fire Department Report – No report.
- d. Finance Report – No report

#### **VII. Current Business**

- a. Newsletter Article – Articles have been sent to staff for inclusion.
- b. [Conex](#)—Member Rafalski has found someone to support the drone idea if there's an event: Dave Wilson already has an agreement with Seal Rock to do the same and a waiver from the FAA. He will forward more information on the group and knows another local individual willing to assist with drones.
- c. [Volunteer Sign-ups](#) – After discussion, the Committee revised the volunteer application to be a resource volunteer in an emergency to streamline volunteer sign-ups and create a form for those interested in providing specific services. A meeting was proposed to review the list of necessary items and compare it with their current stock, and they planned to install a key box for easy access to the emergency kit. A meeting was scheduled for May 7 at 10 am to carry out these tasks.

The Committee discussed the possibility of accepting community donations to fund supplementary project supplies. The current budget allocates essential resources, and donations would enhance projects. It was agreed that fostering a donation-friendly environment could strengthen financial capacity and increase community engagement. Members also agreed that a communication plan is needed to inform the community about specific needs and how they can contribute to these needs.

#### **7. Ongoing/New Business**

The FEMA discussion focused on enhancing the community's emergency response capabilities, the importance of having clear communication channels during emergencies, and the need for improved training and resources for volunteers to respond effectively. It was suggested that a volunteer list be established to streamline coordination during incidents.

The discussion continued around topics, including the donation of a parcel of land for a community meeting place and the availability of a CPR/AED course.

Adjourn City Council Meeting 3:02 pm

Minutes prepared by: Kimmie Jackson, City Recorder



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**CITY OF YACHATS**  
**FINANCE COMMITTEE**  
**MEETING SUMMARY MINUTES**  
**City Hall, 441 Hwy 101 N, OR 97498**  
**Tuesday, April 2, 2025**

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**I. Call to Order**

**II. Roll Call**

| <b>Committee Members</b>  | <b>P/A</b> |
|---------------------------|------------|
| Bobbi Price, City Manager | <b>P</b>   |
| Julie Ekdom               | <b>P</b>   |
| Charles Bame-Aldred       | <b>A</b>   |
| Tom Lauritzen             | <b>P</b>   |

| <b>Staff Members</b>                    |                                |
|-----------------------------------------|--------------------------------|
| Bobbi Price, City Manager               |                                |
| Neal Morphis, City Infrastructure Clerk | Dave Buckwald, Wastewater Lead |
|                                         |                                |

| <b>Audience</b> |
|-----------------|
| 7               |

**II. Announcements and Correspondence**

- a. None

**III. Citizens' Concerns**

- b. **None**

**(limited to items not on the agenda, 5-minute limitation per person)**

**IV. New Business**

- a. City Council goal review - City Manager Price reviewed the City Council's 2025 goals, which established clear objectives in January and February 2025, focusing on SMART goals—specific, measurable, achievable, relevant, and time-bound—to create an effective work plan. City Council adopted the goals, which city staff then integrates into their work plan. Staff identify tasks,

assign responsibilities, and determine necessary resources. In November, various commissions will help align their efforts with the Council's priorities. We also discussed financial sustainability and tracking specific goals in a spreadsheet.

- b. Street & Storm Drain Fee Review - The discussion centered on funding to maintain and improve infrastructure. It stressed the importance of a funding strategy to support street rehabilitation and manage stormwater. Concerns were about balancing fees for residents while ensuring sufficient funds for improvements and maintenance, including exploring alternative funding options, such as grants, to reduce the financial burden on residents.

#### **V. Ongoing Business**

- a. CIP Final—The discussion around Capital Improvement Projects (CIPs). The commission members' discussions emphasized the importance of having a clear plan for identifying which projects are most critical and how they align with the city's goals. The committee members are concerned about ensuring adequate funding and transparency in the CIP process to involve the community and stakeholders effectively. The need for regular updates on project progress and adjustments in response to changing needs was also highlighted.
- b. FY 23 & FY24 Final Audit Review & Recommendation to City Council - The City Manager started the conversation about the auditors analyzing various aspects, including revenue sources, expenditure patterns, and capital investments. The auditors noted that the City showed a favorable financial position with increased revenue. After the discussion, the Committee members decided that the audit presented is incomplete and will not be given to the City Council at this time. City Manager Price will contact the auditor and request a final audit document and discuss additional information not included in the final audit document.

Adjourn City Council Meeting 3:55 pm

Minutes prepared by: Kimmie Jackson, City Recorder



**CITY OF YACHATS**  
**YACHATS LIBRARY COMMISSION**  
**MEETING MINUTES**  
**Civic Meeting Room I, 441 Hwy 101 N. OR 97498**  
**Thursday, April 17, 2025 at 10:00 am**

- I. Call to Order
- II. Roll Call

| <b>Commission Members</b> | <b>P/A</b> |
|---------------------------|------------|
| David Rivinus, Chair      | <b>P</b>   |
| Street Schellhase         | <b>P</b>   |
| Layne Morrill             | <b>A</b>   |
|                           |            |

| <b>Staff Members</b>      |                          |
|---------------------------|--------------------------|
| Bobbi Price, City Manager | Neal Morphis, City Clerk |
|                           |                          |

- III. [Yachats City Council goals](#) and the related roles and responsibilities of Yachats Commissions: City Manager Price presented the Yachats Library Commission and other commissions with the Yachats City Council's goals and emphasized the importance of collaboration among the City Council, City Manager.. The organizational structure was outlined. Price noted the need for clarity in commission roles, particularly since many existing rules were established before the current management structure, aiming for a more unified and efficient governance model.
- IV. Reports
  - A. Budget Report - No report this month.
  - B. [Library Expansion Status Report](#) (Neal Morphis)- Morphis highlighted some updates on how things are going with the library's plans, highlighting funding, construction schedules, and involving the community. There have been some bumps in the road, like budget issues and logistics, along with how they plan to tackle those problems.
  - C. [Discussion and possible vote to recommend Marg Petersen](#) to the Yachats City Council for inclusion on the Yachats Library Commission - Marg Petersen discussed her library science experience and vision for enhancing community engagement; emphasized adapting services to meet patrons' evolving needs, expanding digital resources, and initiating



community programs; collaboration with local organizations to create a vibrant space and stressed her commitment to inclusivity.

|                |                                                                                                                                                    |            |                        |               |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------------------|---------------|
| <b>Motion:</b> | The motion was made to accept Marg Petersen as a member of the Library Committee and forward this recommendation to the City Council for approval. |            |                        |               |
| <b>Moved:</b>  |                                                                                                                                                    |            |                        |               |
| <b>Ayes:</b>   | Schellhase and Rivinus                                                                                                                             | Nays:<br>0 | Absent:<br>Morrill – 1 | Recused:<br>0 |
| <b>Passed:</b> | 2/1                                                                                                                                                |            |                        |               |

- D. [Discussion regarding the future role of the Library Commission](#) –The discussion about the library commission’s role revolved around clarifying responsibilities and aligning with the city’s goals. Members stressed the importance of collaboration with other departments and recognized their position as a link between community needs and city planning. They noted the need to adapt to the current city management model to ensure everyone understands the commission's functions, focusing on enhancing library services for the community.
- E. [From the Library Administrator](#) ([Link](#))([Link](#))– The library administrator's report summarized recent improvements in services and programs, noting increased participation in community events and the addition of new digital resources. It presented statistics showing positive trends in library usage, including circulation and program attendance. The report also addressed challenges like budget constraints and staffing needs and provided strategies to overcome them. The administrator emphasized enhancing facilities and reaching underserved populations, reinforcing the library's commitment to meeting community needs while adapting to changes.
- F. [From Friends of Yachats Library](#), Sandy Dunn reported for the Friends of the Library and highlighted recent fundraising activities, including successful book sales and community outreach efforts. It detailed the funds raised and their allocation towards enhancing library services, such as acquiring new books and supporting programs. The group also focused on recruiting new members and volunteers to bolster support for the library. The report underscored the Friends' essential role in enriching the library experience and ensuring sustainability.

Adjourn Yachats Library Commission Meeting 11:39 am

Minutes prepared by Kimmie Jackson, City Recorder



**CITY OF YACHATS**  
**PARK & COMMONS SPECIAL COMMISSION**  
**MEETING MINUTES**  
**Civic Meeting Room I, 441 Hwy 101 N. OR 97498**  
**Tuesday, April 1, 2025 at 2:00 pm**

**I. Call to Order**

**II. Roll Call**

| <b>Commission Members</b> | <b>P/A</b> |
|---------------------------|------------|
| Meg Simans                | <b>P</b>   |
| Dan Sterling              | <b>P</b>   |
| Ron Simans                | <b>P</b>   |
| George Giroux             | <b>P</b>   |
| Adam Altson               | <b>A</b>   |
| John Pravel               | <b>A</b>   |
| Dan Wright                | <b>P</b>   |

| <b>Staff Members</b>      |                               |
|---------------------------|-------------------------------|
| Bobbi Price, City Manager | Kim Jackson, City Recorder    |
| Neal Morphis, City Clerk  | Rick McClung, Wastewater Lead |

**III. Announcements**

- a. Ribbon Cutting for the Crystal Corner, on the corner of HWY 101 N & 4th St, at 2:00 pm. On April 5th.

**IV. Public Comment**

- a. None

**V. Review & Approve [March Summary Minutes](#)- Attached to the online packet.**

**VI. Reports**

- a. The Commons Report is attached to the online packet.
- b. The All-in-one Workgroup Report is attached to the online packet. It includes Trails/YIPS! Updates, Keeping Yachats Beautiful, Estuary Walkway, Landmark property, and Commons under-stage project.

City Manager Price also announced two proposed new work group projects for Keeping Yachats Beautiful. One is to clean up the Christmas tree area to create a seating area when the tree isn't up. The second is a terraced sidewalk planter in front of the Dublin House, similar to the work done in front of the SeaNote.

**VII. VI. New Business**

1. [Discuss and propose a plan on how PCC will oversee city parks.](#) The commission agreed that city parks require consistent oversight for maintenance to ensure their care and upkeep. Maintenance-related issues

should be directed to the Trails Work Group, while more significant infrastructure or safety concerns would be routed through the City Manager.

The group consented on developing an internal oversight mechanism, debating whether to assign specific parks to individual commission members for monitoring or to schedule collective visits to assess multiple parks.

The commission explored including oversight processes within their new guidelines, indicating a willingness to formalize the approach. The discussion reflected a collaborative effort to create a compelling and structured plan for overseeing the city parks, emphasizing communication and role clarity.

[\(Motion Link\)](#)

|                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |       |                                      |               |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|--------------------------------------|---------------|
| <b>Motion:</b> | A motion was made to accept PCC members will adopt a park(s) Communication about park needs to City or Trails/YIPS! to be determined by: <ul style="list-style-type: none"><li>• Trails/YIPS!: Maintenance (plants, weeds, trails, steps, etc.);</li><li>• Bobbi/City crew: Repairs &amp; maintenance (infrastructure), safety issues, proposed park redesign, and/or other major changes;</li><li>• A Google Doc will be shared with PCC to track Communications as per above.</li><li>• If another PCC member becomes aware of an issue, they will report it to the Park Ambassador so he/she can communicate as per above;</li><li>• Park needs/issues will be emailed to Bob or Bobbi as per above and entered into the Google doc.</li></ul> |       |                                      |               |
| <b>Ayes:</b>   | Sterling, Simans, R., Giroux,<br>Wright, Simans, M.<br>5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Nays: | Absent:<br>2 -<br>Altson &<br>Prevel | Recused:<br>0 |
| <b>Passed:</b> | 5/0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |       |                                      |               |

The vote was called and passed unanimously.

2. [Rick McClung](#), Water Lead, presented information on the delineators and alternatives. After the discussion, it was decided to table this item until the May meeting, where more information can be provided. ([Link](#))
3. City Manager to review [City Council goals](#) regarding PCC for 2025 - The discussion highlighted the City Council goals that the Parks & Commons Commission could support the City Manager and Council in achieving.
4. [Discuss reimagined PCC Guidelines](#)—The discussion about reimagining the PCC guidelines focused on updating and improving the committee's operations. Ideas about assigning specific responsibilities to committee

members were discussed. Members also discussed the importance of regular communication and collaboration with other departments and Commissions. Members emphasized the value of having a straightforward and accessible set of guidelines that would help streamline decision-making processes.

|                |                                                                                                                                          |       |                            |               |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------|-------|----------------------------|---------------|
| <b>Motion:</b> | The Motion was made to remain a (7) seven-member Commission, with one member outside the city limits but within the 97498 zip code area. |       |                            |               |
| <b>Ayes:</b>   | Sterling, Simans, R., Giroux, Wright, Simans, M.                                                                                         | Nays: | Absent:<br>Altson & Prevel | Recused:<br>0 |
| <b>Passed:</b> | 5/0                                                                                                                                      |       |                            |               |

5. Plan a public education (signage) project for the wetlands boardwalk - The discussion about public education for the wetlands boardwalk focused on raising community awareness of wetland ecosystems. Members highlighted the need to educate visitors on the environmental importance of the wetlands and the boardwalk. They considered strategies like informative signage, guided tours, and workshops to engage visitors and promote responsible usage. Collaborating with local schools and organizations was also discussed to enhance outreach efforts.

**VIII. Updates on Previous Business** - The Civic Master Plan Advisory Group is a work group focused on developing a comprehensive plan for the civic campus. Its members include local stakeholders, city officials, and community representatives collaborating with Scharen Design Studios to identify key goals and priorities for civic development. They have gathered input from residents through surveys, meetings, and public forums to ensure the plan reflects community needs and desires.

Adjourn Parks & Commons Commission Meeting 4:08 pm

Minutes prepared by Kimmie Jackson, City Recorder



# **CITY OF YACHATS PLANNING WORK SESSION & REGULAR COMMISSION**

**MEETING SUMMARY MINUTES  
City Hall, 441 Hwy 101 N, OR 97498  
Tuesday, April 15, 2025**

## **WORK SESSION**

- 1. Planning Work Session Commission Meeting 2:00 pm**
- 2. Call to Order by Tod Davies**
- 3. Roll Call**

| <b>Committee Members</b> | <b>P/A</b> |
|--------------------------|------------|
| Marc Sakamoto, Chair     | <b>P</b>   |
| Craig Hogan              | <b>P</b>   |
| Loren Dickinson          | <b>P</b>   |
| Mary Aebi, Vice Chair    | <b>P</b>   |
| Jolene Gosselin          | <b>p</b>   |
|                          |            |

| <b>Staff Members</b>        |                               |
|-----------------------------|-------------------------------|
| Bobbi Price, City Manager   | Kimmie Jackson, City Recorder |
| Katherine Guenther, Planner |                               |
|                             |                               |

| <b>Audience</b> |
|-----------------|
| 19              |

## **II. Review of Cascadia Partners' Materials**

Vice Chair Aibe started the meeting by discussing the materials from Cascadia Partners addressing housing issues, including reviewing draft code concepts for amendments necessary to comply with state regulations while improving housing production; and provided insights on the information gathered during previous meetings, highlighting the need for more



transparent and more objective standards in housing development. During the commission discussion, key points included redefining the term "family" to reflect better contemporary household structures, which could streamline processes without overwhelming the City Council with extensive changes. Based on outdated notions of family, the existing definition was deemed unenforceable and unsuitable for modern workforce housing needs.

Commissioner Gosslin will attend Habitat for Humanity's April 26 Open House in Newport.

### **Adjourned Planning Commission Work Session 1:45 pm**

#### **REGULAR MEETING**

- I. Meeting Called to Order
- II. Announcements and Correspondence
  - a. None
- III. Citizens' Concerns (limited to items not on the agenda and 5 minutes per person)
  - a. J. Danos, Spring Hill Road, gave information on housing and low-interest loans. ([Link](#)) Jacqueline Danos expressed her concerns during the public hearing regarding the Creekside variance application. She emphasized the potential impact of the proposed reduction in the street-side yard setback on the neighborhood's aesthetics and property values. Danos highlighted the importance of adhering to setback requirements to maintain consistency and the overall character of the area. She urged the Planning Commission to consider these factors carefully before deciding on the variance request.
- IV. Public Hearings
  - a. (56:42) Case File #1-VAR-PC-25: 502 Creekside Variance Request  
The public hearing focused on the Creekside variance request (VAR-PC-25) submitted by Dan Hill and Nick [Last Name], represented by Joseph Yu from Harbor South Architecture. The request is to reduce the street-side yard setback to 12 feet.

No citizen concerns were raised. Commissioners were prompted to declare any potential conflicts of interest, with one commissioner mentioning they lived nearby. Still, they had not received notice, and another acknowledging a visit to the property without prior discussion with anyone else.

The city planner was asked to confirm that all written testimony submitted had been shared with the commission. The hearing was left open for public testimony, after which the commission would deliberate and decide regarding the variance request.

(1:42:05)

|                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                   |                     |                        |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------|------------------------|
| <b>Motion:</b>   | The motion was made to approve a 12-foot setback. Conditions of approval shall be per R-1 status except for the approved variance that allows for the 12-foot side yard adjacent to the upbound road right-of-way. The authorization of this variant shall be void after one year unless substantial construction has occurred. In addition, the Planning Commission may extend approval for an additional period, not to exceed one year, upon request. |                   |                     |                        |
| <b>Moved:</b>    | Gosslin                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                   |                     |                        |
| <b>Seconded:</b> | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                   |                     |                        |
| <b>Ayes:</b>     | Hogan, Dickinson, Davies, Aebi, Gosselin, and Sakamoto                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Nays:</b><br>0 | <b>Absent:</b><br>0 | <b>Abstained:</b><br>0 |
| <b>Passed:</b>   | 6/0                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                   |                     |                        |

b.(1:44:36) FEMA PICM Model Code discussion focused on the implications of the federal floodplain management regulations and their impact on local land use and development. Key points included that complying with updated FEMA flood maps and regulations is necessary to ensure community safety and reduce flood risk; accurate data in assessing flood zones and how this affects property development and insurance rates. The report examines the challenges residents and developers face in navigating the regulations, emphasizing the need for clear communication and education on floodplain management.

(2:05:33)

|                |                                                                                                                                                                                                                                                                                              |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Motion:</b> | Motion to recommend the City Council review another round and advise that the City that there are no page numbers; it refers to no net loss standards in section 6.0 of the model code; 6.0 of FEMA's code is 9.54.060 of our code; recommend with one more proofread by the Planner to make |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                  |                                                               |            |              |                 |
|------------------|---------------------------------------------------------------|------------|--------------|-----------------|
|                  | sure that those internal references point to the right thing. |            |              |                 |
| <b>Moved:</b>    | Gosslin                                                       |            |              |                 |
| <b>Seconded:</b> | N/A                                                           |            |              |                 |
| <b>Ayes:</b>     | Hogan, Dickinson, Davies, Aebi,<br>Gosselin, and Sakamoto     | Nays:<br>0 | Absent:<br>0 | Abstained:<br>0 |
| <b>Passed:</b>   | 6/0                                                           |            |              |                 |

V. Ongoing Business

a. None

VI. New Business

- a. (2:08:07) Recommendations for Housing Code Advisory Committee, to review and update Housing Codes, evaluate and revise housing codes to reflect current needs, safety standards, and best practices in construction and design. Discussed asking Carits Edson and Nicole Hedlund to be part of this group.

VII. Reports

a. Commission Chairs' Meeting -The Commission Chair meeting addressed key topics essential for effective operations. Updates were provided on ongoing projects and public concerns, while an emphasis was placed on following public hearing protocols to ensure transparency and encourage public participation. Commissioners were reminded to disclose any potential conflicts of interest to maintain integrity in decision-making. Strategies for enhancing community engagement were discussed, focusing on improving communication and soliciting feedback from constituents. The chair outlined upcoming agenda items requiring preparation and suggestions for streamlining processes and enhancing discussion efficiency. The meeting aimed to ensure the committee operates effectively while addressing community needs comprehensively.

b. Planner's Report - None

c. [Meeting Summary](#)

d. [Issues List](#)

#### 4. Adjourn City Council Meeting 4:37 pm

Minutes prepared by Kimmie Jackson, City Recorder



## **CITY OF YACHATS PUBLIC WORKS & STREETS COMMISSION**

**MEETING SUMMARY MINUTES**  
**City Hall, 441 Hwy 101 N, OR 97498**  
**Tuesday, April 8, 2025**

- I. Public Works & Streets Commission Meeting 2:00 pm**
- II. Call to Order**
- III. Roll Call**

| <b>Committee Members</b> | <b>P/A</b> |
|--------------------------|------------|
| Linn West, Chair         | <b>P</b>   |
| Don Groth, Vice Chair    | <b>P</b>   |
| Alex Cox                 | <b>A</b>   |
| Bob Bennett              | <b>P</b>   |
| James Welch              | <b>P</b>   |
| Kevin Erdahl             | <b>P</b>   |
| Don Phipps               | <b>P</b>   |

| <b>Staff Members</b>                    |                                |
|-----------------------------------------|--------------------------------|
| Bobbi Price, City Manager               |                                |
| Neal Morphis, City Infrastructure Clerk | Dave Buckwald, Wastewater Lead |
| Rick McClung, Water Lead                | Becca Parrish, Utilities Clerk |

| <b>Audience</b> |
|-----------------|
|                 |

**IV. [Announcements / Correspondence](#)**

- a. The Emergency Preparedness Committee received a County grant for a matching grant estimated at \$2,500 to replace the Connex structure at the radar site. Plans are to empty and restore the Conex, including safely removing existing shelves for reuse in the new Conex later this summer.

**V. Citizens' Concerns (5-Minute Limit)**

- a. None

**VI. Reports**

- a. Meeting Summary ([Information only](#))

- b. [Fire Dept Report](#) – (Linn) The Fire Department is currently busy with various activities, including replacing the assistant fire chief position. Scheduling a meeting with the fire chief has been challenging.
- c. [Emergency Preparedness Committee Report](#) (Linn) – April Nomad demonstration on April 16, time TBD.
- d. [Public Works Report & Fire Hydrants](#) –Lead McClung highlighted the delay in the water efficiency report, but confirmed that the data is being compiled and will be available in the next month’s report.

The discussion regarding hydrants highlighted maintenance issues and accessibility. It emphasized the importance of routine inspections to ensure quick responses during emergencies and collaborating with local fire departments to evaluate hydrant locations and readiness.

- e. [Finance Report](#) – The finance overview report shows financial metrics, with July 2023 revenue reaching an encouraging \$157,446.10 and a projection of \$175,302.79 by July 2024. The projected revenue from utility billing in 2024 is about \$1,779,751.78, based on anticipated increases from recent rate adjustments.

## **VII. Current Business**

- a. Deliniators Ocean View Dr. – Concerns about existing safety hazards, including accidents due to unclear road boundaries and improved visibility during adverse weather conditions (fog, rain), were raised. Suggestions were given around the strategic placement of delineators to maximize impact on traffic flow and safety, considering materials and design for durability and visibility, including reflective features.
- b. [Utility Rate Increases](#)—The presentation covered recent increases in utility rates, focusing on three key changes: the ENR (Engineering News Record) adjustment in November and a 25% increase for vacation rentals starting in January. Financial projections showed revenues rising from \$157,446.10 in July 2023 to \$175,302.79 by July 2024, with an overall expected utility billing revenue of approximately \$1,779,751.78 for 2024 from residential and commercial accounts.



The base rate for residential accounts (895 total) increased to \$113.59, with reinstated late fees of 1.5% after 15 days of non-payment. Commercial accounts (42 total) were adjusted similarly, considering two assumed units of water usage. Vacation rental revenues are projected at \$41,832 yearly for 123 accounts, with January 2025 estimated at \$154,705.96. The previous inclusion of two free units for residents has been removed, contributing to increased revenue.

- c. [Street Fees](#) - The conversation about street fees revolved around a proposed \$10 monthly fee on utility bills to fund various City road repairs and storm drain maintenance. Members discussed the financial needs identified through recent analyses, revealing a gap where the proposed fee wouldn't cover all expenses. One individual mentioned previous assessments of a street fee on utility bills, prompting a request for historical data to ensure accurate presentation to the City Council.
- d. [Septic Tank Removal](#)—Commissioners Welch and Phipps met with Monty Norris of the Oregon Association of Water Utilities, who provided background on how other communities such as Portland and Crescent have dealt with the problem. In discussing where Yachats has several septic systems and lots that are very expensive to reach with sewer, the focus was on the environmental impacts and monitoring of existing septic systems, educating homeowners about their septic system care and management. Further talks were to explore potential funding sources for system upgrades and replacements, consider partnerships with local health agencies for guidance and support, and set a timeline for follow-up meetings to review progress and make adjustments as necessary.
- e. [Speeding Data](#)—ODOT requires that cameras be limited to what it describes as high-crash corridors. ODOT needs to relax this requirement so that Yachats can pursue this avenue to increase pedestrian safety across and along 101 Highway.

In the state of Iowa, Iowa's Department of Transportation (IDOT) faced a similar question of its authority to limit speed camera enforcement on state highways through city limits. A city took IDOT to court, and the matter was settled in favor of the town of Iowa by the Iowa Supreme

Court. IDOT had to permit speed enforcement cameras within city limits. ODOT should be made aware of this possibility.

Due to our small size, ODOT might consider Yachats for a pilot program or test case to see if camera enforcement on state highways would be manageable and if it would work to force drivers to comply with ODOT speed regulations.

**VIII. New Business**

- a. [Garbage & Recycling](#) - The City Manager discussed adding recycling and garbage collection units to additional areas in town to increase the availability for visitors and locals. The types shown can be visually pleasing, with artwork or event advertising.

Adjourn City Council Meeting 4:15 pm

Minutes prepared by: Kimmie Jackson, City Recorder



## **CITY OF YACHATS CITY COUNCIL**

### **MEETING SUMMARY MINUTES City Hall, 441 Hwy 101 N, OR 97498 Wednesday, March 16, 2025**

#### **I. Call to order City Council Meeting 1:00 pm**

#### **II. Roll Call**

| <b>Committee Members</b>  | <b>P/A</b> |
|---------------------------|------------|
| Craig Berdie, Mayor       | <b>P</b>   |
| Mary Ellen O'Shaughnessey | <b>P</b>   |
| Catherine Whitten-Carey   | <b>P</b>   |
| Barry Collins             | <b>P</b>   |
| Nicole Hedlund            | <b>P</b>   |

| <b>Staff Members</b>      |                               |
|---------------------------|-------------------------------|
| Bobbi Price, City Manager | Kimmie Jackson, City Recorder |
|                           |                               |

| <b>Audience</b> |
|-----------------|
| 27              |

**\*\*\* The Zoom website was down during this meeting. There is no audio or video of this meeting.**

#### **III. Announcements / Correspondence**

- a. [Brian Serbu](#) – email correspondence regarding the Presbyterian Church housing and safety concerns.
- b. Bob Barrett, Pastor of the Presbyterian Church, responded to the concerns. Pastor also stated that he would be willing to host a neighborhood meeting to address any questions or concerns.

#### **IV. Public Comments / Citizens' Concerns (5-Minute Limit)**

- a. None

## 1. Consent Agenda

|                |                                                                   |       |         |            |
|----------------|-------------------------------------------------------------------|-------|---------|------------|
| <b>Motion:</b> | The motion to approve the consent agenda as presented.            |       |         |            |
| <b>Moved:</b>  | Council President O'Shaughnessey                                  |       |         |            |
| <b>Ayes:</b>   | Collins, O'Shaughnessey,<br>Hedlund, Whitten-Carey, and<br>Berdie | Nays: | Absent: | Abstained: |
| <b>Passed:</b> | 5/0                                                               |       |         |            |

## V. New Business

- a. [Yachats Youth and Families Activity Program Report](#)—Kristi Anderson presented the Quarter 3 Report for Funding of Quarter 4, which is attached for review.

## VI. Ongoing Business

- a. [Lincoln County Sheriff's Contract renewal](#) -[Adam Shanks presented the services provided for 2024-2025](#). The contract ends at the end of the fiscal year, and the City needs to decide whether to continue this contract split for the fiscal year 2025-2026. The cost increase is \$95,478, and it is due to the Lincoln County Deputies Association's 3.5% cost-of-living adjustment (COLA).

|                |                                                                                                 |            |              |                 |
|----------------|-------------------------------------------------------------------------------------------------|------------|--------------|-----------------|
| <b>Motion:</b> | The motion was made to include in the 2025-2026 budget to accept the new contract as presented. |            |              |                 |
| <b>Moved:</b>  | Hedlund                                                                                         |            |              |                 |
| <b>Ayes:</b>   | Whitten-Carey, Collins, Hedlund,<br>O'Shaughnessey, and Berdie                                  | Nays:<br>0 | Absent:<br>0 | Abstained:<br>0 |
| <b>Passed:</b> | 5/0                                                                                             |            |              |                 |

- b. City Council Rules – After discussion, it was decided to bring the issue back to a work session meeting to discuss the edits.
- c. [Grant Approval Process](#) –The provided materials were discussed, and a consensus was reached on how to proceed. The audience commented that they supported the process, would like more details about the screening committee, and suggested considering a scoring system. They also suggested offering large grants as well.
- d. [Finance Committee Ordinance 374](#) – The ordinance was read into the record, and the vote was called.

|                |                                                                                                                                                                                       |            |              |                 |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--------------|-----------------|
| <b>Motion:</b> | The motion was made to approve Ordinance 374, AN ORDINANCE AMENDING THE YACHATS MUNICIPAL CODE CHAPTER 3.10, as previously amended by Ordinance Nos. 248, 330, and 370, as presented. |            |              |                 |
| <b>Moved:</b>  | Collins                                                                                                                                                                               |            |              |                 |
| <b>Ayes:</b>   | Whitten-Carey, Collins, Hedlund, O'Shaughnessey, and Berdie                                                                                                                           | Nays:<br>0 | Absent:<br>0 | Abstained:<br>0 |
| <b>Passed:</b> | 5/0                                                                                                                                                                                   |            |              |                 |

- e. [Formal acceptance of Ocean View Drive jurisdictional transfer](#)—The Council received documents from City Manager Price via email. The Council members needed clarification on the document accepting the road and what the terms mean throughout the document. City Manager Price will contact Lincoln County and provide that information during a Special City Council Meeting to proceed and vote to accept the transfer. The Special Council meeting was set for April 18 at 3:30 pm, and will be held via Zoom only.
- f. [Highway 101 Delineator Project update discussion](#) – The severe vandalism of delineators on Ocean View Drive has become a public safety concern due to the tripping hazards it creates. Water Lead McClung proposed alternative solutions, including using Jersey barriers, cement curbs, or prefabricated materials, and suggested incorporating art or murals to make them more visually appealing, considering the



importance of considering archaeology and maintenance requirements when selecting a solution.

Council discussed options for barriers along Ocean View Drive, focusing on safety and aesthetics. They agree to pursue extruded concrete barriers, tall enough to prevent tripping but not as high as the current barriers, with regular breaks for pedestrian and bike access. The barriers may be dyed an earth tone color, and the possibility of adding planters or trash cans is considered.

Adjourn City Council Meeting 4:07 pm

Minutes prepared by: Kimmie Jackson, City Recorder



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## **CITY OF YACHATS CITY COUNCIL SPECIAL MEETING**

### **SUMMARY MINUTES**

**City Hall, 441 Hwy 101 N, OR 97498**

**Friday, April 18, 2025**

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**1. Call to Order at 1:15 pm**

**2. Roll Call**

| <b>Committee Members</b>  | <b>P/A</b> |
|---------------------------|------------|
| Craig Berdie, Mayor       | <b>P</b>   |
| Mary Ellen O'Shaughnessey | <b>A</b>   |
| Catherine Whitten-Carey   | <b>P</b>   |
| Barry Collins             | <b>P</b>   |
| Nicole Hedlund            | <b>P</b>   |

| <b>Staff Members</b>      |                                         |
|---------------------------|-----------------------------------------|
| Bobbi Price, City Manager | Neal Morphis, City Infrastructure Clerk |
|                           |                                         |

| <b>Audience</b> |
|-----------------|
| 6               |

Council discussion regarding the transfer of jurisdiction over Ocean View Drive and Marine Drive from Lincoln Colony to the City of Yachats. City Manager Price clarified questions asked by the Council before the City will take on the jurisdiction of the road. the City will not own the road right-of-way; this remains state park property. The transfer of jurisdiction allows the city to regulate, maintain, and enforce the laws of the road.

Price stated the importance of understanding ownership versus jurisdiction. The city has held a right-of-way on the state park property since it was platted in 1926. This right-of-way grants the city maintenance authority but does not convey ownership of the land itself.

Maintenance responsibilities were also a significant part of the conversation. The Council discussed potential obligations, such as mowing along the 804 trail, to

ensure the area remains appealing for residents and visitors; the city will need to keep up with road infrastructure, including paving and storm drains.

Several questions still need to be addressed for the Council to proceed: What agreements will be in place for maintenance responsibilities between the City and the State Parks? Are there any potential impacts or changes to the current road usage following this transfer of jurisdiction? How will the parties collaborate to manage safety concerns, such as maintaining clear sightlines? Once these questions are clarified, the Council will be ready to move forward.

|                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |            |              |                 |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--------------|-----------------|
| <b>Motion:</b> | The motion was made to approve Resolution No.2025-254, which accepts the transfer of jurisdiction from Lincoln County to the City of Yachats over the following roads: Ocean View Drive, Marine Drive, and the portions of County Roads 804, 813, and 814, as specified in Order Number 04-5-153 from the Board of Commissioners of Lincoln County. This resolution is by the authority granted under ORS 373.270 and aims to ensure local governance and maintenance of these roads for the benefit of our community. |            |              |                 |
| <b>Moved:</b>  | Collins                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |            |              |                 |
| <b>Ayes:</b>   | Whitten-Carey, Collins, Hedlund,<br>O'Shaughnessey, and Berdie                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Nays:<br>0 | Absent:<br>0 | Abstained:<br>0 |
| <b>Passed:</b> | 5/0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |            |              |                 |

Adjourn City Council Meeting at 1:35 pm

**Prepared by: Kimmie Jackson, City Recorder**



**April 2025**

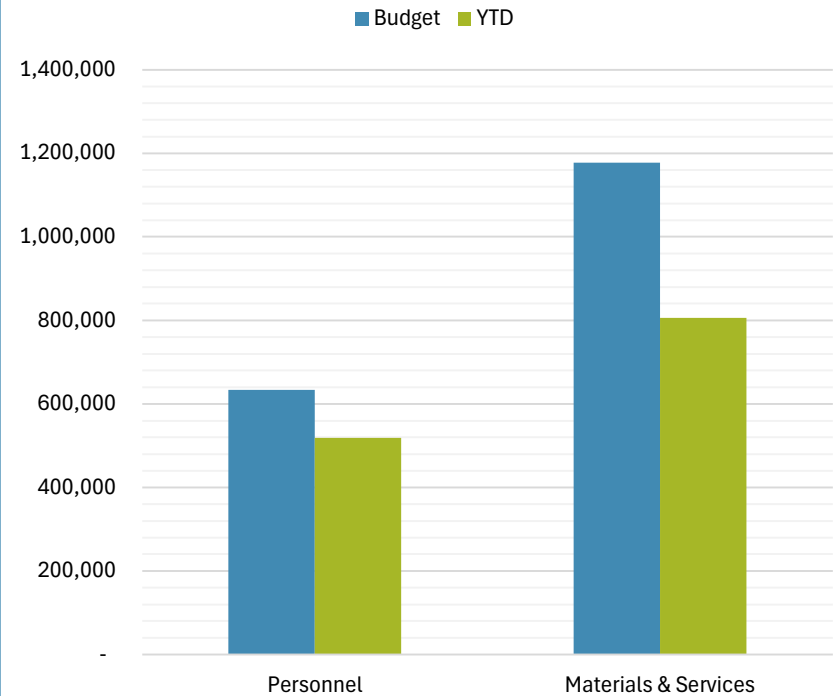
**Personnel & Materials**

**Expenses: Budget vs YTD**

*(Funds 100, 150, 155, 160)*

|                      | <b>Budget</b> | <b>YTD</b> | <b>YTD/Budget</b> |
|----------------------|---------------|------------|-------------------|
| Personnel            | 634,040       | 518,504    | 82%               |
| Materials & Services | 1,178,000     | 805,867    | 68%               |

**Personnel, Materials, Services -  
Budget vs YTD**





**April 2025**

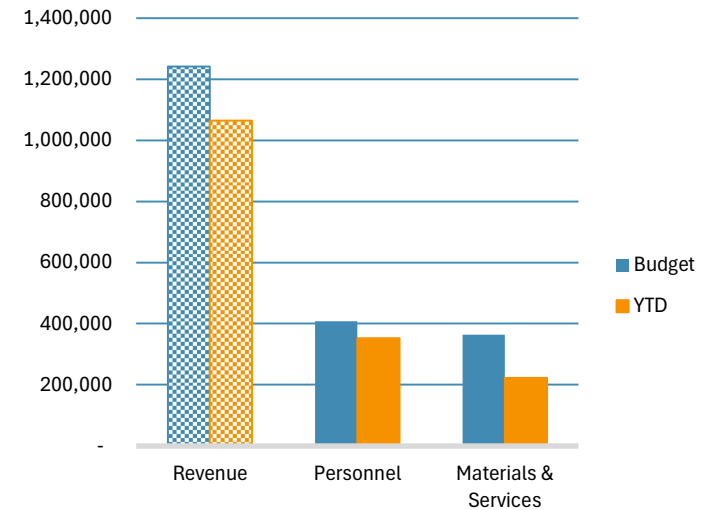
**Water & Wastewater**

**Water Operating Costs**

Fund 660

|                      | Budget    | YTD       | YTD/Budget |
|----------------------|-----------|-----------|------------|
| Revenue              | 1,241,162 | 1,064,632 | 85.8%      |
| Personnel            | 407,800   | 352,611   | 86.5%      |
| Materials & Services | 364,140   | 223,442   | 61.4%      |

**Water - Operating Costs**

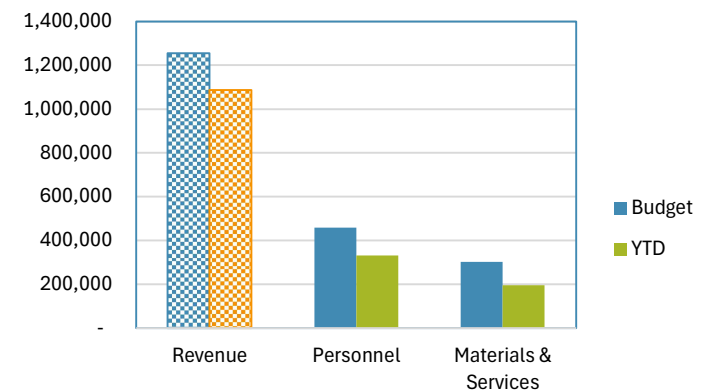


**Wastewater Operating Costs**

Fund 670

|                      | Budget    | YTD       | YTD/Budget |
|----------------------|-----------|-----------|------------|
| Revenue              | 1,255,350 | 1,087,567 | 86.6%      |
| Personnel            | 458,700   | 332,295   | 72.4%      |
| Materials & Services | 303,150   | 194,519   | 64.2%      |

**Wastewater - Operating Costs**







## April 2025

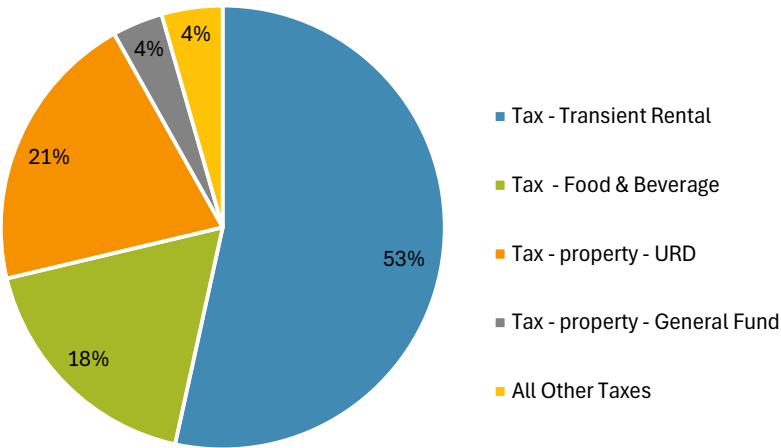
### Tax Revenue

#### Tax Revenue: Budget vs YTD

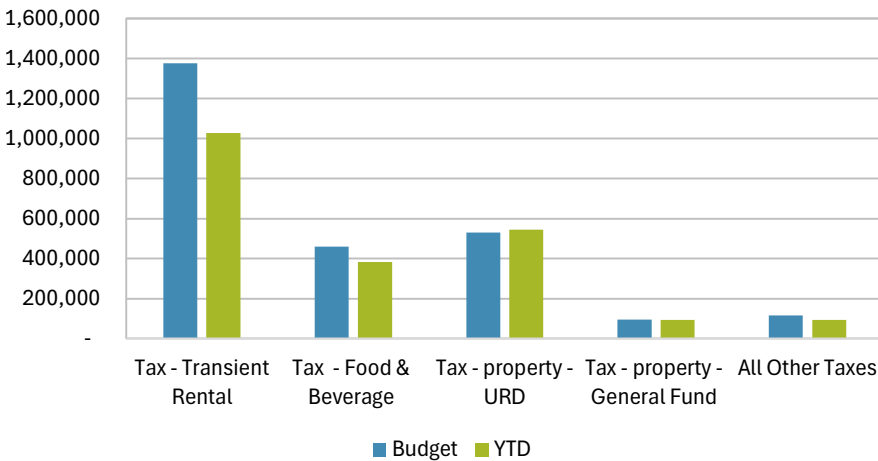
|                               | Budget    | YTD       | YTD/Budget |
|-------------------------------|-----------|-----------|------------|
| Tax - Transient Rental        | 1,377,000 | 1,026,495 | 74.5%      |
| Tax - Food & Beverage         | 460,000   | 383,417   | 83.4%      |
| Tax - property - URD          | 530,000   | 544,303   | 102.7%     |
| Tax - property - General Fund | 95,000    | 92,147    | 97.0%      |
| All Other Taxes               | 114,500   | 92,716    | 81.0%      |

*Other Taxes include: Tobacco, OLCC, Marijuana, State Highways, Past due Property Tax*

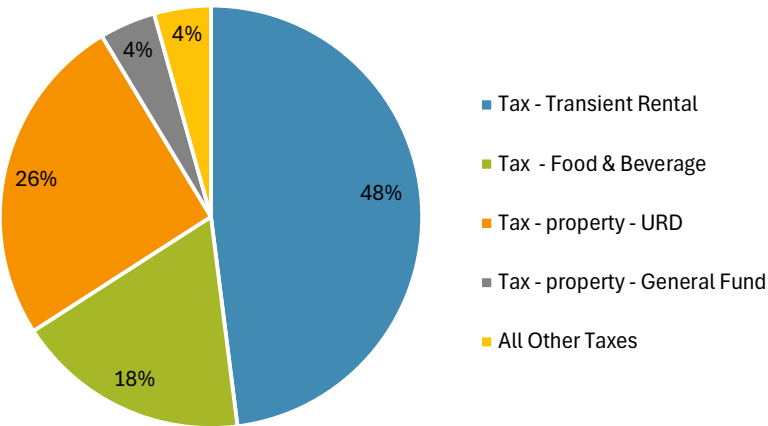
#### Tax Revenue as Budgeted



#### Tax Revenue



#### Tax Revenue YTD





**YACHATS**  
GEM OF THE OREGON COAST

**April 2025**

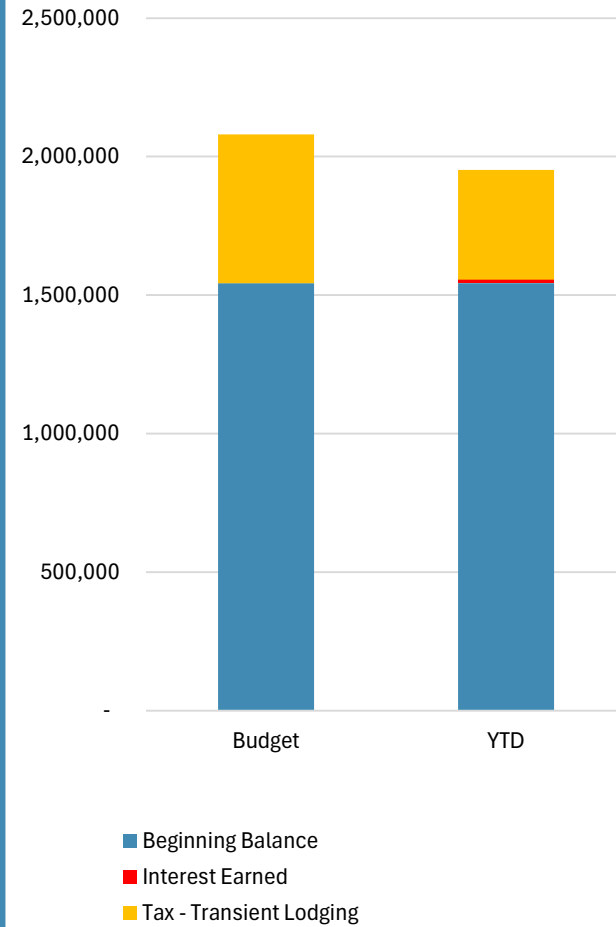
## Visitor Amenities

### Visitor Amenity

Fund 100-1045

| Description             | Budget           | YTD              | YTD/Budget   |
|-------------------------|------------------|------------------|--------------|
| Beginning Balance       | 1,542,945        | 1,542,945        | 100.0%       |
| Interest Earned         | -                | 12,545           | ---          |
| Tax - Transient Lodging | 537,000          | 396,386          | 73.8%        |
|                         | <b>2,079,945</b> | <b>1,951,876</b> | <b>93.8%</b> |

### Visitor Amenities Revenue





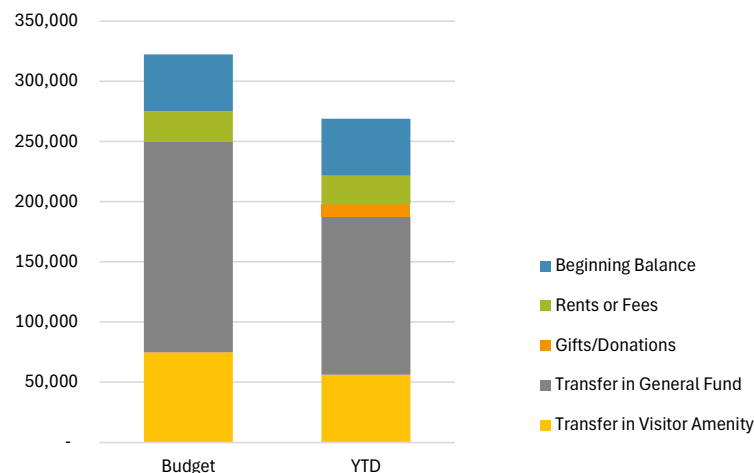
# April 2025

## Commons Revenue & Expenses

### Commons Revenue - Budget vs YTD

|                             | Budget         | YTD            | YTD/Budget   |
|-----------------------------|----------------|----------------|--------------|
| Beginning Balance           | 47,351         | 47,351         | 100.0%       |
| Rents or Fees               | 25,000         | 23,845         | 95.4%        |
| Gifts/Donations             | -              | 10,203         | ---          |
| Transfer in General Fund    | 175,000        | 131,250        | 75.0%        |
| Transfer in Visitor Amenity | 75,000         | 56,250         | 75.0%        |
|                             | <b>322,351</b> | <b>268,899</b> | <b>83.4%</b> |

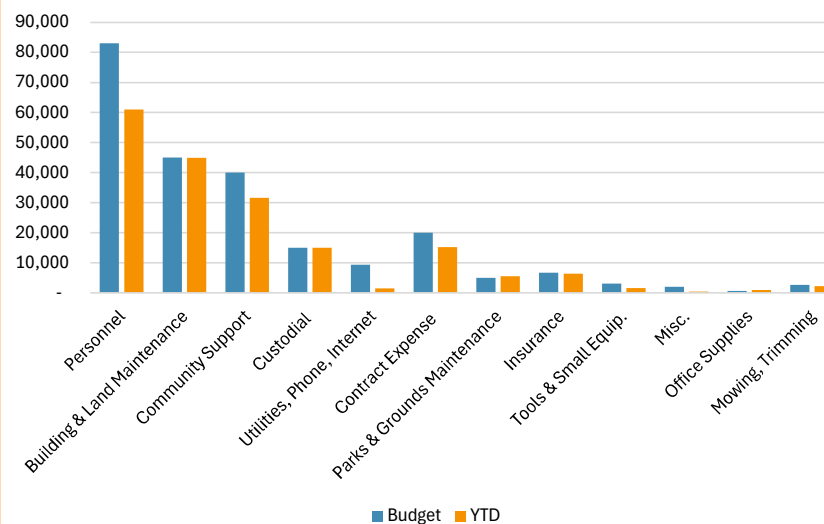
### Commons Revenue - Budget vs YTD



### Commons Expenses - Budget vs YTD

|                             | Budget         | YTD            | YTD/Budget   |
|-----------------------------|----------------|----------------|--------------|
| Personnel                   | 83,000         | 60,982         | 73.5%        |
| Building & Land Maintenance | 45,000         | 44,936         | 99.9%        |
| Community Support           | 40,000         | 31,531         | 78.8%        |
| Custodial                   | 15,000         | 14,979         | 99.9%        |
| Utilities, Phone, Internet  | 9,300          | 1,524          | 16.4%        |
| Contract Expense            | 20,000         | 15,156         | 75.8%        |
| Parks & Grounds Maintenance | 5,000          | 5,528          | 110.6%       |
| Insurance                   | 6,700          | 6,377          | 95.2%        |
| Tools & Small Equip.        | 3,000          | 1,596          | 53.2%        |
| Misc.                       | 2,000          | 368            | 18.4%        |
| Office Supplies             | 600            | 972            | 161.9%       |
| Mowing, Trimming            | 2,600          | 2,205          | 84.8%        |
|                             | <b>232,200</b> | <b>186,153</b> | <b>80.2%</b> |

### Commons Expenses - Budget vs YTD



# Consolidated Revenue and Expense Statement

## Governmental Fund (100, 150, 155, 160)

### For Period Ended April 30, 2025

Printed: 5/8/2025

Period 10

Fiscal Year 2025

| Acct No | Description                    | Budget          | Prior Period    | Current Period | YTD Bal         | YTD %   | Notes                          |
|---------|--------------------------------|-----------------|-----------------|----------------|-----------------|---------|--------------------------------|
| 300101  | Beginning Fund Balance         | \$ 6,187,921.66 | \$ 6,187,921.66 | \$ -           | \$ 6,187,921.66 | 100.00% | Beginning Balances - Unaudited |
| 300105  | Beginning Balance-Hall Bequest | \$ 150,000.00   | \$ 150,000.00   | \$ -           | \$ 150,000.00   | 100.00% | Beginning Balances - Unaudited |
| 304235  | Fines or Liens                 | \$ 1,000.00     | \$ 25.00        | \$ -           | \$ 25.00        | 2.50%   |                                |
| 304221  | Franchise Cable                | \$ 23,000.00    | \$ 15,876.93    | \$ -           | \$ 15,876.93    | 69.03%  | Received Quarterly             |
| 304223  | Franchise Disposal Services    | \$ 17,000.00    | \$ 14,437.62    | \$ 4,473.52    | \$ 18,911.14    | 111.24% | Received Quarterly             |
| 304224  | Franchise Electricity          | \$ 52,000.00    | \$ 48,095.50    | \$ 7,518.17    | \$ 55,613.67    | 106.95% | Received Monthly               |
| 304222  | Franchise Telephone            | \$ 17,000.00    | \$ 3,235.01     | \$ -           | \$ 3,235.01     | 19.03%  | Received Annually              |
| 304480  | Gifts/Donations                | \$ -            | \$ 8,664.75     | \$ 1,538.00    | \$ 10,202.75    | 0.00%   |                                |
| 304481  | Grants                         | \$ 670,000.00   | \$ 282,260.00   | \$ 10,000.00   | \$ 292,260.00   | 43.62%  |                                |
| 301500  | Interest Earned                | \$ 259,000.00   | \$ 236,659.10   | \$ 21,682.84   | \$ 258,341.94   | 99.75%  | Reserve Acct & LGIP Interest   |
| 304460  | Inventory Sale                 | \$ -            | \$ 45.00        | \$ -           | \$ 45.00        | 0.00%   |                                |
| 304210  | License Business               | \$ 10,000.00    | \$ 7,956.00     | \$ 340.00      | \$ 8,296.00     | 82.96%  |                                |
| 304211  | License Vacation Rental        | \$ 30,000.00    | \$ 25,314.01    | \$ 1,100.00    | \$ 26,414.01    | 88.05%  |                                |
| 304435  | LID Assessments                | \$ -            | \$ 3,459.99     | \$ 1,272.96    | \$ 4,732.95     | 0.00%   |                                |
| 304484  | Misc Revenue                   | \$ -            | \$ 9,460.99     | \$ 49.00       | \$ 9,509.99     | 0.00%   |                                |
| 304491  | Other Local Resources          | \$ 7,000.00     | \$ 2,863.28     | \$ 965.57      | \$ 3,828.85     | 54.70%  |                                |
| 304690  | Other State Sources            | \$ -            | \$ 1,000.00     | \$ -           | \$ 1,000.00     | 0.00%   |                                |
| 304230  | Permits/Filing Fee             | \$ 12,000.00    | \$ 2,890.00     | \$ 2,536.87    | \$ 5,426.87     | 45.22%  |                                |
| 304335  | Rents or Fees                  | \$ 25,000.00    | \$ 22,397.70    | \$ 1,447.64    | \$ 23,845.34    | 95.38%  |                                |
| 304344  | SDC Storm Drain Improvement    | \$ 5,000.00     | \$ 6,677.44     | \$ 1,863.47    | \$ 8,540.91     | 170.82% |                                |
| 304343  | SDC Wastewater Reimbursement   | \$ 14,000.00    | \$ 26,042.52    | \$ 9,580.18    | \$ 35,622.70    | 254.45% |                                |
| 304341  | SDC Water Improvements         | \$ 9,000.00     | \$ 10,384.09    | \$ 3,820.39    | \$ 14,204.48    | 157.83% |                                |
| 304342  | SDC Water Reimbursements       | \$ 6,000.00     | \$ 6,436.27     | \$ 2,368.49    | \$ 8,804.76     | 146.75% |                                |

| Acct No | Description                    | Budget                  | Prior Period           | Current Period       | YTD Bal                | YTD %         | Notes |
|---------|--------------------------------|-------------------------|------------------------|----------------------|------------------------|---------------|-------|
| 304630  | State Revenue Share            | \$ 23,000.00            | \$ 15,863.73           | \$ -                 | \$ 15,863.73           | 68.97%        |       |
| 304245  | Tax - Food & Beverage Tax      | \$ 460,000.00           | \$ 296,166.25          | \$ 87,250.59         | \$ 383,416.84          | 83.35%        |       |
| 304622  | Tax - Marijuana                | \$ 23,000.00            | \$ 13,784.13           | \$ 4,020.30          | \$ 17,804.43           | 77.41%        |       |
| 304110  | Tax - Property Current         | \$ 95,000.00            | \$ 91,791.02           | \$ 355.70            | \$ 92,146.72           | 97.00%        |       |
| 304120  | Tax - Property Past Due        | \$ 1,500.00             | \$ 911.52              | \$ 103.99            | \$ 1,015.51            | 67.70%        |       |
| 304650  | Tax - State Highway            | \$ 72,000.00            | \$ 54,855.86           | \$ 5,789.49          | \$ 60,645.35           | 84.23%        |       |
| 304620  | Tax - State OLCC               | \$ 18,000.00            | \$ 12,017.02           | \$ 807.45            | \$ 12,824.47           | 71.25%        |       |
| 304610  | Tax - State Tobacco            | \$ 700.00               | \$ 395.46              | \$ 31.00             | \$ 426.46              | 60.92%        |       |
| 304240  | Tax - Transient Lodging        | \$ 1,377,000.00         | \$ 855,679.90          | \$ 170,815.35        | \$ 1,026,495.25        | 74.55%        |       |
| 314869  | Transfer in Commons Operations | \$ 10,000.00            | \$ 7,500.00            | \$ -                 | \$ 7,500.00            | 75.00%        |       |
| 314861  | Transfer in General Fund       | \$ 576,500.00           | \$ 389,625.00          | \$ -                 | \$ 389,625.00          | 67.58%        |       |
| 314883  | Transfer in Urban Renewal      | \$ 700,000.00           | \$ 525,000.00          | \$ -                 | \$ 525,000.00          | 75.00%        |       |
| 304810  | Transfer in URD Admin Reimb    | \$ 36,000.00            | \$ 27,000.00           | \$ -                 | \$ 27,000.00           | 75.00%        |       |
| 314863  | Transfer in Visitor Amenity    | \$ 190,500.00           | \$ 142,875.00          | \$ -                 | \$ 142,875.00          | 75.00%        |       |
| 314890  | Transfer in Water System       | \$ 43,000.00            | \$ 32,250.00           | \$ -                 | \$ 32,250.00           | 75.00%        |       |
| 304501  | Transfer In-South Tnk Debt Svc | \$ 60,000.00            | \$ 45,000.00           | \$ -                 | \$ 45,000.00           | 75.00%        |       |
|         | <b>REVENUE</b>                 | <b>\$ 11,181,121.66</b> | <b>\$ 9,582,817.75</b> | <b>\$ 339,730.97</b> | <b>\$ 9,922,548.72</b> | <b>88.74%</b> |       |
| 105101  | City Manager                   | \$ 60,100.00            | \$ 50,075.00           | \$ 5,715.00          | \$ 55,790.00           | 92.83%        |       |
| 105102  | Deputy Recorder                | \$ 73,800.00            | \$ 37,124.51           | \$ 4,137.92          | \$ 41,262.43           | 55.91%        |       |
| 105103  | Bookkeeping/Accounting         | \$ 30,200.00            | \$ 27,542.15           | \$ 3,138.31          | \$ 30,680.46           | 101.59%       |       |
| 105104  | CIP Coordinator                | \$ 17,000.00            | \$ 10,430.28           | \$ 1,129.28          | \$ 11,559.56           | 68.00%        |       |
| 105105  | Community Services Coordinator | \$ -                    | \$ 26,720.24           | \$ 3,089.27          | \$ 29,809.51           | 0.00%         |       |
| 105108  | Planner                        | \$ 45,200.00            | \$ 43,121.92           | \$ 5,150.50          | \$ 48,272.42           | 106.80%       |       |
| 105109  | Administrative Assistant       | \$ 46,800.00            | \$ 29,026.72           | \$ 3,150.01          | \$ 32,176.73           | 68.75%        |       |
| 105110  | Water Lead                     | \$ 22,900.00            | \$ 18,107.38           | \$ 1,700.98          | \$ 19,808.36           | 86.50%        |       |
| 105111  | Wastewater Lead                | \$ 10,500.00            | \$ 14,090.16           | \$ 1,702.59          | \$ 15,792.75           | 150.41%       |       |
| 105113  | Field Utility 1                | \$ 4,550.00             | \$ -                   | \$ -                 | \$ -                   | 0.00%         |       |
| 105114  | Field Utility A                | \$ 10,100.00            | \$ 5,877.32            | \$ 476.80            | \$ 6,354.12            | 62.91%        |       |
| 105115  | Commons Coordinator            | \$ 50,300.00            | \$ 9,400.00            | \$ 4,150.00          | \$ 13,550.00           | 26.94%        |       |
| 105116  | Librarian Part Time            | \$ 15,000.00            | \$ 12,537.02           | \$ 1,553.97          | \$ 14,090.99           | 93.94%        |       |
| 105118  | Succession Planning w/License  | \$ -                    | \$ 4,947.28            | \$ 2,626.92          | \$ 7,574.20            | 0.00%         |       |



| Acct No | Description                             | Budget               | Prior Period         | Current Period      | YTD Bal              | YTD %         | Notes |
|---------|-----------------------------------------|----------------------|----------------------|---------------------|----------------------|---------------|-------|
| 105119  | Succession Planning EntryLevel          | \$ -                 | \$ 17,295.00         | \$ (274.75)         | \$ 17,020.25         | 0.00%         |       |
| 105120  | Code Enforcement                        | \$ 12,600.00         | \$ -                 | \$ -                | \$ -                 | 0.00%         |       |
| 105121  | Field Utility Journeyman                | \$ 12,500.00         | \$ 10,945.74         | \$ 1,251.53         | \$ 12,197.27         | 97.58%        |       |
| 105122  | Field Utility B                         | \$ 4,150.00          | \$ 9,597.11          | \$ 1,578.45         | \$ 11,175.56         | 269.29%       |       |
| 105140  | Fringe Benefits                         | \$ 44,440.00         | \$ 24,277.78         | \$ 2,913.01         | \$ 27,190.79         | 61.19%        |       |
| 105141  | Insurance Benefits                      | \$ 82,700.00         | \$ 57,926.73         | \$ 9,325.51         | \$ 67,252.24         | 81.32%        |       |
| 105142  | Regular PERS System                     | \$ 91,200.00         | \$ 51,240.09         | \$ 5,706.24         | \$ 56,946.33         | 62.44%        |       |
|         | <b>PERSONNEL</b>                        | <b>\$ 634,040.00</b> | <b>\$ 460,282.43</b> | <b>\$ 58,221.54</b> | <b>\$ 518,503.97</b> | <b>81.78%</b> |       |
| 205202  | Visitor Center Operations               | \$ 45,000.00         | \$ 33,750.00         | \$ -                | \$ 33,750.00         | 75.00%        |       |
| 205209  | Emergency Prep & Public Safety          | \$ 3,000.00          | \$ 6,345.23          | \$ 110.79           | \$ 6,456.02          | 215.20%       |       |
| 205210  | Dues & Memberships                      | \$ 5,000.00          | \$ 7,088.98          | \$ -                | \$ 7,088.98          | 141.78%       |       |
| 205213  | Board/Comm/Meeting Education, Travel, & | \$ 1,000.00          | \$ -                 | \$ -                | \$ -                 | 0.00%         |       |
| 205214  | Marketing (Grants/Prgm/Events)          | \$ 245,000.00        | \$ 162,865.02        | \$ 9,900.00         | \$ 172,765.02        | 70.52%        |       |
| 205220  | Marketing/Road Sign                     | \$ 200.00            | \$ 102.00            | \$ -                | \$ 102.00            | 51.00%        |       |
| 205222  | Insurance                               | \$ 45,700.00         | \$ 44,956.13         | \$ -                | \$ 44,956.13         | 98.37%        |       |
| 205224  | Trails Maintenance/Supplies/Services    | \$ 6,000.00          | \$ 4,052.66          | \$ 14.36            | \$ 4,067.02          | 67.78%        |       |
| 205230  | Printing (Maps & Signs)                 | \$ 3,000.00          | \$ 1,308.21          | \$ -                | \$ 1,308.21          | 43.61%        |       |
| 205240  | Office Materials & Supplies             | \$ 18,100.00         | \$ 20,209.72         | \$ 2,059.04         | \$ 22,268.76         | 123.03%       |       |
| 205241  | Computer Equipment and Maint.           | \$ 10,000.00         | \$ 3,091.74          | \$ 195.07           | \$ 3,286.81          | 32.87%        |       |
| 205251  | Telephones/Cell Phones/DSL              | \$ 10,700.00         | \$ 7,774.24          | \$ 992.97           | \$ 8,767.21          | 81.94%        |       |
| 205252  | Utilities                               | \$ 13,700.00         | \$ 12,089.98         | \$ 1,499.36         | \$ 13,589.34         | 99.19%        |       |
| 205253  | Postage                                 | \$ 6,000.00          | \$ 2,027.52          | \$ 10.50            | \$ 2,038.02          | 33.97%        |       |
| 205255  | Education and Training                  | \$ 10,600.00         | \$ 12,688.67         | \$ (699.65)         | \$ 11,989.02         | 113.10%       |       |
| 205260  | Contract Expense (Prof Svc)             | \$ 87,500.00         | \$ 40,825.45         | \$ 4,738.19         | \$ 45,563.64         | 52.07%        |       |
| 205261  | Auditor                                 | \$ 5,000.00          | \$ -                 | \$ -                | \$ -                 | 0.00%         |       |
| 205262  | Legal Expense                           | \$ 10,000.00         | \$ 5,215.03          | \$ 683.34           | \$ 5,898.37          | 58.98%        |       |
| 205263  | Bank Charges/Credit Card Fees           | \$ 12,000.00         | \$ 3,354.37          | \$ 232.28           | \$ 3,586.65          | 29.89%        |       |
| 205270  | Travel                                  | \$ 1,500.00          | \$ 436.98            | \$ -                | \$ 436.98            | 29.13%        |       |
| 205282  | Software                                | \$ 26,500.00         | \$ 25,574.41         | \$ 8,737.50         | \$ 34,311.91         | 129.48%       |       |
| 205311  | Equipment Lease and Rental              | \$ 2,000.00          | \$ 1,152.72          | \$ 138.67           | \$ 1,291.39          | 64.57%        |       |
| 205312  | Equipment Fuel/Tires/Parts              | \$ 1,000.00          | \$ 8.98              | \$ 63.95            | \$ 72.93             | 7.29%         |       |

| Acct No | Description                               | Budget                 | Prior Period         | Current Period      | YTD Bal              | YTD %         | Notes |
|---------|-------------------------------------------|------------------------|----------------------|---------------------|----------------------|---------------|-------|
| 205313  | Equipment Repair                          | \$ 8,200.00            | \$ 4,486.26          | \$ 3,128.50         | \$ 7,614.76          | 92.86%        |       |
| 205317  | Tools and Small Equipment                 | \$ 4,100.00            | \$ 3,039.82          | \$ 170.64           | \$ 3,210.46          | 78.30%        |       |
| 205325  | Yard Debris Dumpster                      | \$ 6,000.00            | \$ 6,079.04          | \$ 1,063.27         | \$ 7,142.31          | 119.04%       |       |
| 205330  | Building and Land Maintenance             | \$ 68,000.00           | \$ 67,118.54         | \$ 1,107.93         | \$ 68,226.47         | 100.33%       |       |
| 205335  | Custodial Support/Supplies                | \$ 22,200.00           | \$ 19,221.08         | \$ 2,128.77         | \$ 21,349.85         | 96.17%        |       |
| 205340  | Operating Materials & Supplies            | \$ -                   | \$ 23.52             | \$ -                | \$ 23.52             | 0.00%         |       |
| 205345  | Books and Periodicals\Children's Books/Pr | \$ 3,000.00            | \$ 5,294.11          | \$ 662.44           | \$ 5,956.55          | 198.55%       |       |
| 205361  | Parts                                     | \$ 6,000.00            | \$ 1,287.01          | \$ 1,006.69         | \$ 2,293.70          | 38.23%        |       |
| 205362  | Consumables                               | \$ 1,500.00            | \$ 839.67            | \$ (22.99)          | \$ 816.68            | 54.45%        |       |
| 205363  | Outside Services                          | \$ 3,000.00            | \$ 420.00            | \$ -                | \$ 420.00            | 14.00%        |       |
| 205367  | Storm Drain Parts                         | \$ 300.00              | \$ -                 | \$ -                | \$ -                 | 0.00%         |       |
| 205411  | Street Lighting                           | \$ 18,000.00           | \$ 15,229.70         | \$ 1,705.43         | \$ 16,935.13         | 94.08%        |       |
| 205421  | Parks/Grounds Maintenance                 | \$ 12,700.00           | \$ 15,700.98         | \$ 1,783.17         | \$ 17,484.15         | 137.67%       |       |
| 205422  | Advertising\Legal Notice                  | \$ 2,000.00            | \$ 220.58            | \$ 163.64           | \$ 384.22            | 19.21%        |       |
| 205438  | Lincoln County Program Support            | \$ 155,000.00          | \$ 61,420.84         | \$ 150.00           | \$ 61,570.84         | 39.72%        |       |
| 205439  | Comm Support/Beautification               | \$ 185,000.00          | \$ 113,273.52        | \$ 32,802.27        | \$ 146,075.79        | 78.96%        |       |
| 205440  | Equipment & Furniture                     | \$ 2,000.00            | \$ 2,023.70          | \$ 1,378.42         | \$ 3,402.12          | 170.11%       |       |
| 205470  | Equipment Repair Maint                    | \$ 200.00              | \$ 1,075.14          | \$ 119.46           | \$ 1,194.60          | 597.30%       |       |
| 205474  | Mowing                                    | \$ 14,800.00           | \$ 10,778.00         | \$ 3,123.00         | \$ 13,901.00         | 93.93%        |       |
| 205475  | Tree Removal/Trimming                     | \$ 13,500.00           | \$ 100.00            | \$ 2,500.00         | \$ 2,600.00          | 19.26%        |       |
| 205490  | Material and Services                     | \$ 6,000.00            | \$ 1,637.56          | \$ 32.48            | \$ 1,670.04          | 27.83%        |       |
| 208000  | Operating Contingency                     | \$ 78,000.00           | \$ -                 | \$ -                | \$ -                 | 0.00%         |       |
|         | <b>MATERIALS AND SERVICES</b>             | <b>\$ 1,178,000.00</b> | <b>\$ 724,187.11</b> | <b>\$ 81,679.49</b> | <b>\$ 805,866.60</b> | <b>68.41%</b> |       |
| 217122  | Transfer out Library Op/Proj              | \$ 25,000.00           | \$ 18,750.00         | \$ -                | \$ 18,750.00         | 75.00%        |       |
| 217123  | Transfer out LLCM                         | \$ 10,000.00           | \$ 7,500.00          | \$ -                | \$ 7,500.00          | 75.00%        |       |
| 217124  | Transfer out Commons                      | \$ 495,000.00          | \$ 371,250.00        | \$ -                | \$ 371,250.00        | 75.00%        |       |
| 217126  | Transfer out Cap Res                      | \$ 370,000.00          | \$ 277,500.00        | \$ -                | \$ 277,500.00        | 75.00%        |       |
| 217127  | OP Transfer - Parks & Trails Operations   | \$ 35,000.00           | \$ 26,250.00         | \$ -                | \$ 26,250.00         | 75.00%        |       |
| 217129  | Transfer to WW Plant Loan                 | \$ 60,000.00           | \$ 45,000.00         | \$ -                | \$ 45,000.00         | 75.00%        |       |
| 217130  | Transfer to Wastewater Reserve            | \$ 100,000.00          | \$ 75,000.00         | \$ -                | \$ 75,000.00         | 75.00%        |       |
| 217131  | Interfund Transfer Street Proj            | \$ 115,000.00          | \$ 86,250.00         | \$ -                | \$ 86,250.00         | 75.00%        |       |

| Acct No | Description                      | Budget                 | Prior Period           | Current Period       | YTD Bal                | YTD %          | Notes |
|---------|----------------------------------|------------------------|------------------------|----------------------|------------------------|----------------|-------|
| 217133  | Transfer out Storm Drains        | \$ 30,000.00           | \$ 22,500.00           | \$ -                 | \$ 22,500.00           | 75.00%         |       |
| 217142  | OP Transfer - Capital Project    | \$ 57,000.00           | \$ -                   | \$ -                 | \$ -                   | 0.00%          |       |
|         | <b>TRANSFERS</b>                 | <b>\$ 1,297,000.00</b> | <b>\$ 930,000.00</b>   | <b>\$ -</b>          | <b>\$ 930,000.00</b>   | <b>71.70%</b>  |       |
| 407922  | Capital Outlay - Improvement     | \$ 239,500.00          | \$ 73,581.87           | \$ 6,289.77          | \$ 79,871.64           | 33.35%         |       |
| 407941  | Capital Outlay - Equipment       | \$ 62,000.00           | \$ 109,108.00          | \$ -                 | \$ 109,108.00          | 175.98%        |       |
| 407942  | Capital Outlay-Infrastructure    | \$ 1,150,000.00        | \$ 725,806.33          | \$ 80,876.68         | \$ 806,683.01          | 70.15%         |       |
| 407946  | Capital Outlay - Parking; Paving | \$ -                   | \$ 2,384.00            | \$ -                 | \$ 2,384.00            | 0.00%          |       |
| 407947  | Capital Outlay-Street Projects   | \$ 190,000.00          | \$ 81,024.17           | \$ 5,983.33          | \$ 87,007.50           | 45.79%         |       |
|         | <b>CAPITAL OUTLAY</b>            | <b>\$ 1,641,500.00</b> | <b>\$ 991,904.37</b>   | <b>\$ 93,149.78</b>  | <b>\$ 1,085,054.15</b> | <b>66.10%</b>  |       |
| 205720  | Interest Expense                 | \$ 35,297.88           | \$ 36,800.13           | \$ (5,657.35)        | \$ 31,142.78           | 88.23%         |       |
| 205721  | Interest Expense - DEQ           | \$ 57,555.00           | \$ 57,555.00           | \$ -                 | \$ 57,555.00           | 100.00%        |       |
| 205722  | Loan Fee - DEQ                   | \$ 9,436.00            | \$ 9,436.00            | \$ -                 | \$ 9,436.00            | 100.00%        |       |
| 207630  | Principal Payments               | \$ 129,225.39          | \$ 123,568.26          | \$ 5,657.35          | \$ 129,225.61          | 100.00%        |       |
| 207631  | Principal Payments - DEQ         | \$ 392,805.00          | \$ 392,805.00          | \$ -                 | \$ 392,805.00          | 100.00%        |       |
|         | <b>DEBT SERVICES</b>             | <b>\$ 624,319.27</b>   | <b>\$ 620,164.39</b>   | <b>\$ -</b>          | <b>\$ 620,164.39</b>   | <b>99.33%</b>  |       |
|         | <b>TOTAL EXPENSE</b>             | <b>\$ 5,374,859.27</b> | <b>\$ 3,726,538.30</b> | <b>\$ 233,050.81</b> | <b>\$ 3,959,589.11</b> | <b>73.67%</b>  |       |
|         | <b>NET GAIN/(LOSS)</b>           | <b>\$ 5,806,262.39</b> | <b>\$ 5,856,279.45</b> | <b>\$ 106,680.16</b> | <b>\$ 5,962,959.61</b> | <b>102.70%</b> |       |

# Consolidated Revenue and Expense Statement

Enterprise Fund (660 and 670)

For Period Ended April 30, 2025

Printed: 5/8/2025

Period 10

Fiscal Year 2025

| Acct No | Description                    | Budget                 | Prior Period           | Current Period YTD Bal |                        | YTD %         | Notes                          |
|---------|--------------------------------|------------------------|------------------------|------------------------|------------------------|---------------|--------------------------------|
| 300101  | Beginning Balance              | \$ 3,831,635.98        | \$ 3,831,635.98        | \$ -                   | \$ 3,831,635.98        | 100.00%       | Beginning Balances - Unaudited |
| 301500  | Interest Earned                | \$ 122,000.00          | \$ 125,996.74          | \$ 13,576.00           | \$ 139,572.74          | 114.40%       |                                |
| 304310  | Water/Wastewater Services      | \$ 1,888,000.00        | \$ 1,382,993.87        | \$ 156,477.40          | \$ 1,539,471.27        | 81.54%        |                                |
| 304312  | Capital Reserve Fee            | \$ -                   | \$ 2.74                | \$ -                   | \$ 2.74                | 0.00%         |                                |
| 304320  | Installation Charges           | \$ 15,000.00           | \$ 14,700.00           | \$ 1,225.00            | \$ 15,925.00           | 106.17%       |                                |
| 304335  | Rents or Fees                  | \$ 1,000.00            | \$ 3,808.43            | \$ 470.06              | \$ 4,278.49            | 427.85%       |                                |
| 314875  | Transfer in Water Operations   | \$ 250,000.00          | \$ 187,500.00          | \$ -                   | \$ 187,500.00          | 75.00%        |                                |
| 314876  | Transfer in Wastewater Service | \$ 200,000.00          | \$ 150,000.00          | \$ -                   | \$ 150,000.00          | 75.00%        |                                |
| 314878  | Transfer in WWater Plant Debt  | \$ 100,000.00          | \$ 75,000.00           | \$ -                   | \$ 75,000.00           | 75.00%        |                                |
| 314879  | Transfer in SDC                | \$ 360,000.00          | \$ 270,000.00          | \$ -                   | \$ 270,000.00          | 75.00%        |                                |
|         | <b>REVENUE</b>                 | <b>\$ 6,767,635.98</b> | <b>\$ 6,041,637.76</b> | <b>\$ 171,748.46</b>   | <b>\$ 6,213,386.22</b> | <b>91.81%</b> |                                |
| 105101  | City Manager                   | \$ 60,000.00           | \$ 50,075.00           | \$ 5,715.00            | \$ 55,790.00           | 92.98%        |                                |
| 105102  | Deputy Recorder                | \$ -                   | \$ 24,749.77           | \$ 2,758.62            | \$ 27,508.39           | 0.00%         |                                |
| 105103  | Bookkeeping/Accounting         | \$ 30,200.00           | \$ 18,361.40           | \$ 2,092.20            | \$ 20,453.60           | 67.73%        |                                |
| 105104  | CIP Coordinator                | \$ 41,700.00           | \$ 20,815.34           | \$ 2,258.54            | \$ 23,073.88           | 55.33%        |                                |
| 105105  | Community Services Coordinator | \$ 25,200.00           | \$ 32,329.60           | \$ 3,640.00            | \$ 35,969.60           | 142.74%       |                                |
| 105108  | Planner                        | \$ 11,400.00           | \$ 4,791.36            | \$ 572.26              | \$ 5,363.62            | 47.05%        |                                |
| 105110  | Water Lead                     | \$ 71,200.00           | \$ 56,694.61           | \$ 6,557.02            | \$ 63,251.63           | 88.84%        |                                |
| 105111  | Wastewater Lead                | \$ 94,000.00           | \$ 83,180.82           | \$ 7,468.17            | \$ 90,648.99           | 96.44%        |                                |
| 105113  | Field Utility 1                | \$ 19,500.00           | \$ -                   | \$ -                   | \$ -                   | 0.00%         |                                |

| Acct No | Description                            | Budget               | Prior Period         | Current Period YTD Bal |                      | YTD %         | Notes                    |
|---------|----------------------------------------|----------------------|----------------------|------------------------|----------------------|---------------|--------------------------|
| 105114  | Field Utility A                        | \$ 47,700.00         | \$ 52,339.17         | \$ 5,763.93            | \$ 58,103.10         | 121.81%       |                          |
| 105117  | Capital Projects Coordinator           | \$ 16,600.00         | \$ -                 | \$ -                   | \$ -                 | 0.00%         |                          |
| 105118  | Succession Planning w/ License         | \$ 68,000.00         | \$ 31,823.48         | \$ 2,111.83            | \$ 33,935.31         | 49.90%        |                          |
| 105119  | Succession Planning EntryLevel         | \$ 33,000.00         | \$ 17,594.25         | \$ -                   | \$ 17,594.25         | 53.32%        |                          |
| 105121  | Field Utility Journeyman               | \$ 37,500.00         | \$ 42,329.51         | \$ 4,977.75            | \$ 47,307.26         | 126.15%       |                          |
| 105122  | Field Utility B                        | \$ 38,900.00         | \$ 23,251.90         | \$ 2,119.55            | \$ 25,371.45         | 65.22%        |                          |
| 105140  | Fringe Benefits                        | \$ 63,200.00         | \$ 33,339.78         | \$ 3,299.05            | \$ 36,638.83         | 57.97%        |                          |
| 105141  | Insurance Benefits                     | \$ 119,100.00        | \$ 85,780.91         | \$ 11,300.70           | \$ 97,081.61         | 81.51%        |                          |
| 105142  | Regular PERS System                    | \$ 129,900.00        | \$ 79,156.06         | \$ 7,537.50            | \$ 86,693.56         | 66.74%        |                          |
|         | <b>PERSONNEL</b>                       | <b>\$ 907,100.00</b> | <b>\$ 656,612.96</b> | <b>\$ 68,172.12</b>    | <b>\$ 724,785.08</b> | <b>79.90%</b> |                          |
| 205210  | Dues & Memberships                     | \$ 3,500.00          | \$ 475.66            | \$ 565.00              | \$ 1,040.66          | 29.73%        | (refund from FY2023 pmt) |
| 205211  | State Fees                             | \$ 24,500.00         | \$ 17,835.88         | \$ 107.12              | \$ 17,943.00         | 73.24%        |                          |
| 205212  | Fee Expense                            | \$ 17,000.00         | \$ 14,931.96         | \$ 1,967.49            | \$ 16,899.45         | 99.41%        |                          |
| 205222  | Insurance                              | \$ 49,840.00         | \$ 47,433.94         | \$ -                   | \$ 47,433.94         | 95.17%        |                          |
| 205240  | Office Materials & Supplies            | \$ 14,000.00         | \$ 12,157.39         | \$ 1,085.27            | \$ 13,242.66         | 94.59%        |                          |
| 205241  | Computer Equipment and Maint.          | \$ 2,000.00          | \$ 2,101.23          | \$ -                   | \$ 2,101.23          | 105.06%       |                          |
| 205251  | Telephones/Cell Phones/DSL             | \$ 17,500.00         | \$ 15,823.48         | \$ 2,097.37            | \$ 17,920.85         | 102.40%       |                          |
| 205253  | Postage                                | \$ 450.00            | \$ 5,226.94          | \$ -                   | \$ 5,226.94          | 1161.54%      |                          |
| 205255  | Education and Training                 | \$ 9,000.00          | \$ 9,475.90          | \$ 2,000.56            | \$ 11,476.46         | 127.52%       |                          |
| 205260  | Contract Expense (all Professional, IG | \$ 53,000.00         | \$ 22,468.80         | \$ 9,826.36            | \$ 32,295.16         | 60.93%        |                          |
| 205261  | Auditor                                | \$ 8,000.00          | \$ -                 | \$ -                   | \$ -                 | 0.00%         |                          |
| 205262  | Legal                                  | \$ 17,500.00         | \$ 10,429.97         | \$ 1,366.66            | \$ 11,796.63         | 67.41%        |                          |
| 205270  | Travel                                 | \$ 2,000.00          | \$ -                 | \$ -                   | \$ -                 | 0.00%         |                          |
| 205282  | Software                               | \$ 40,000.00         | \$ 25,225.81         | \$ 1,035.46            | \$ 26,261.27         | 65.65%        |                          |
| 205311  | Equipment Lease and Rental             | \$ 6,000.00          | \$ 2,305.28          | \$ 277.33              | \$ 2,582.61          | 43.04%        |                          |
| 205312  | Equipment Fuel/Tires/Parts             | \$ 11,500.00         | \$ 7,509.15          | \$ 1,169.41            | \$ 8,678.56          | 75.47%        |                          |
| 205313  | Equipment Repair                       | \$ 9,000.00          | \$ 19,671.87         | \$ 609.65              | \$ 20,281.52         | 225.35%       |                          |
| 205317  | Tools and Small Equipment              | \$ 6,000.00          | \$ 3,320.18          | \$ 125.99              | \$ 3,446.17          | 57.44%        |                          |
| 205330  | Building and Land Maintenance          | \$ 11,500.00         | \$ -                 | \$ -                   | \$ -                 | 0.00%         |                          |
| 205335  | Custodial Support/Supplies             | \$ 7,500.00          | \$ 6,153.15          | \$ 551.77              | \$ 6,704.92          | 89.40%        |                          |



| Acct No | Description                             | Budget                 | Prior Period           | Current Period YTD Bal |                        | YTD %          | Notes |
|---------|-----------------------------------------|------------------------|------------------------|------------------------|------------------------|----------------|-------|
| 205342  | Plant Utilities                         | \$ 52,000.00           | \$ 39,140.27           | \$ 4,419.07            | \$ 43,559.34           | 83.77%         |       |
| 205351  | Main Plant Parts                        | \$ 18,000.00           | \$ 3,386.86            | \$ 325.81              | \$ 3,712.67            | 20.63%         |       |
| 205352  | Main Plant Consumables                  | \$ 32,000.00           | \$ 35,461.32           | \$ 60.80               | \$ 35,522.12           | 111.01%        |       |
| 205353  | Main Plant Outside Services             | \$ 65,000.00           | \$ 21,828.39           | \$ 1,653.56            | \$ 23,481.95           | 36.13%         |       |
| 205361  | Parts                                   | \$ 62,000.00           | \$ 29,509.71           | \$ 3,859.42            | \$ 33,369.13           | 53.82%         |       |
| 205362  | Consumables                             | \$ 6,500.00            | \$ 3,368.96            | \$ 930.12              | \$ 4,299.08            | 66.14%         |       |
| 205363  | Outside Services                        | \$ 30,000.00           | \$ 17,785.25           | \$ 245.00              | \$ 18,030.25           | 60.10%         |       |
| 205440  | Equipment & Furniture                   | \$ -                   | \$ -                   | \$ 309.60              | \$ 309.60              | 0.00%          |       |
| 205470  | Equipment Repair/Maintenance            | \$ 9,000.00            | \$ 2,138.10            | \$ 257.37              | \$ 2,395.47            | 26.62%         |       |
| 205474  | Mowing                                  | \$ 8,000.00            | \$ 4,983.00            | \$ 1,816.00            | \$ 6,799.00            | 84.99%         |       |
| 205475  | Tree Removal/Trimming                   | \$ 20,000.00           | \$ 1,150.00            | \$ -                   | \$ 1,150.00            | 5.75%          |       |
| 208000  | Operating Contingency                   | \$ 55,000.00           | \$ -                   | \$ -                   | \$ -                   | 0.00%          |       |
|         | <b>MATERIALS AND SERVICES</b>           | <b>\$ 667,290.00</b>   | <b>\$ 381,298.45</b>   | <b>\$ 36,662.19</b>    | <b>\$ 417,960.64</b>   | <b>62.64%</b>  |       |
| 217126  | Transfer out Cap Res                    | \$ 450,000.00          | \$ 337,500.00          | \$ -                   | \$ 337,500.00          | 75.00%         |       |
| 217136  | Transfer Out Debt Services              | \$ 43,000.00           | \$ 32,250.00           | \$ -                   | \$ 32,250.00           | 75.00%         |       |
|         | <b>TRANSFERS</b>                        | <b>\$ 493,000.00</b>   | <b>\$ 369,750.00</b>   | <b>\$ -</b>            | <b>\$ 369,750.00</b>   | <b>75.00%</b>  |       |
| 407921  | Capital Outlay - Infrastructure Systems | \$ 1,099,000.00        | \$ 571,540.52          | \$ 73,258.90           | \$ 644,799.42          | 58.67%         |       |
| 407941  | Capital Outlay - Equipment              | \$ -                   | \$ -                   | \$ -                   | \$ -                   | 0.00%          |       |
| 407948  | Capital Outlay - Water systems          | \$ 1,054,000.00        | \$ 371,390.04          | \$ 5,983.34            | \$ 377,373.38          | 35.80%         |       |
|         | <b>CAPITAL OUTLAY</b>                   | <b>\$ 2,153,000.00</b> | <b>\$ 942,930.56</b>   | <b>\$ 79,242.24</b>    | <b>\$ 1,022,172.80</b> | <b>47.48%</b>  |       |
|         | <b>TOTAL EXPENSE</b>                    | <b>\$ 4,220,390.00</b> | <b>\$ 2,350,591.97</b> | <b>\$ 184,076.55</b>   | <b>\$ 2,534,668.52</b> | <b>60.06%</b>  |       |
|         | <b>NET GAIN/(LOSS)</b>                  | <b>\$ 2,547,245.98</b> | <b>\$ 3,691,045.79</b> | <b>\$ (12,328.09)</b>  | <b>\$ 3,678,717.70</b> | <b>144.42%</b> |       |

# Consolidated Revenue and Expense Statement

## Debt Services Fund (155)

For Period Ended April 30, 2025

Printed: 5/8/2025

Period 10

Fiscal Year 2025

| Acct No | Description                    | Budget                 | Prior Period           | Current Period      | YTD Bal                | YTD %         | Notes                          |
|---------|--------------------------------|------------------------|------------------------|---------------------|------------------------|---------------|--------------------------------|
| 300101  | Beginning Balance              | \$ 1,260,753.35        | \$ 1,260,753.35        | \$ -                | \$ 1,260,753.35        | 100.00%       | Beginning Balances - Unaudited |
| 301500  | Interest Earned                | \$ 6,000.00            | \$ 33,244.87           | \$ 4,133.41         | \$ 37,378.28           | 622.97%       |                                |
| 304110  | Tax - Property Current         | \$ 45,000.00           | \$ 46,354.47           | \$ 179.63           | \$ 46,534.10           | 103.41%       |                                |
| 304120  | Tax - Property Past Due        | \$ 500.00              | \$ 460.32              | \$ 52.51            | \$ 512.83              | 102.57%       |                                |
| 304245  | Tax - Food & Beverage Tax      | \$ 460,000.00          | \$ 296,166.25          | \$ 87,250.59        | \$ 383,416.84          | 83.35%        |                                |
| 304501  | Transfer In-South Tnk Debt Svc | \$ 60,000.00           | \$ 45,000.00           | \$ -                | \$ 45,000.00           | 75.00%        |                                |
| 314883  | Transfer in Urban Renewal      | \$ 100,000.00          | \$ 75,000.00           | \$ -                | \$ 75,000.00           | 75.00%        |                                |
| 314890  | Transfer in Water System       | \$ 43,000.00           | \$ 32,250.00           | \$ -                | \$ 32,250.00           | 75.00%        |                                |
|         | <b>REVENUE</b>                 | <b>\$ 1,975,253.35</b> | <b>\$ 1,789,229.26</b> | <b>\$ 91,616.14</b> | <b>\$ 1,880,845.40</b> | <b>95.22%</b> |                                |
| 217129  | Transfer to WW Plant Loan      | \$ 60,000.00           | \$ 45,000.00           | \$ -                | \$ 45,000.00           | 75.00%        |                                |
| 217130  | Transfer to Wastewater Reserve | \$ 100,000.00          | \$ 75,000.00           | \$ -                | \$ 75,000.00           | 75.00%        |                                |
|         | <b>TRANSFERS</b>               | <b>\$ 160,000.00</b>   | <b>\$ 120,000.00</b>   | <b>\$ -</b>         | <b>\$ 120,000.00</b>   | <b>75.00%</b> |                                |
| 205720  | Interest Expense               | \$ 35,297.88           | \$ 36,800.13           | \$ (5,657.35)       | \$ 31,142.78           | 88.23%        |                                |
| 205721  | Interest Expense - DEQ         | \$ 57,555.00           | \$ 57,555.00           | \$ -                | \$ 57,555.00           | 100.00%       |                                |
| 205722  | Loan Fee - DEQ                 | \$ 9,436.00            | \$ 9,436.00            | \$ -                | \$ 9,436.00            | 100.00%       |                                |
| 207630  | Principal Payments             | \$ 129,225.39          | \$ 123,568.26          | \$ 5,657.35         | \$ 129,225.61          | 100.00%       |                                |
| 207631  | Principal Payments - DEQ       | \$ 392,805.00          | \$ 392,805.00          | \$ -                | \$ 392,805.00          | 100.00%       |                                |
|         | <b>DEBT SERVICES</b>           | <b>\$ 624,319.27</b>   | <b>\$ 620,164.39</b>   | <b>\$ -</b>         | <b>\$ 620,164.39</b>   | <b>99.33%</b> |                                |
|         | <b>TOTAL EXPENSE</b>           | <b>\$ 784,319.27</b>   | <b>\$ 740,164.39</b>   | <b>\$ -</b>         | <b>\$ 740,164.39</b>   | <b>94.37%</b> |                                |
|         | <b>NET GAIN/(LOSS)</b>         | <b>\$ 1,190,934.08</b> | <b>\$ 1,049,064.87</b> | <b>\$ 91,616.14</b> | <b>\$ 1,140,681.01</b> | <b>95.78%</b> |                                |

# Consolidated Revenue and Expense Statement

Urban Renewal (900)

For Period Ended April 30, 2025

Printed: 5/8/2025

Period 10

Fiscal Year 2025

| Acct No | Description                     | Budget                 | Prior Period           | Current Period     | YTD Bal                | YTD %          | NOTES                          |
|---------|---------------------------------|------------------------|------------------------|--------------------|------------------------|----------------|--------------------------------|
| 300101  | Beginning Balance               | \$ 496,426.99          | \$ 496,426.99          | \$ -               | \$ 496,426.99          | 100.00%        | Beginning Balances - Unaudited |
| 301500  | Interest Earned                 | \$ 25,000.00           | \$ 22,019.63           | \$ 2,103.66        | \$ 24,123.29           | 96.49%         |                                |
| 304110  | Tax - Property Current          | \$ 530,000.00          | \$ 542,208.46          | \$ 2,094.79        | \$ 544,303.25          | 102.70%        |                                |
| 304120  | Tax - Property Past due         | \$ 5,000.00            | \$ 5,054.30            | \$ 536.08          | \$ 5,590.38            | 111.81%        |                                |
| 304491  | Other Local Sources             | \$ -                   | \$ 34.20               | \$ 40.77           | \$ 74.97               | 0.00%          |                                |
|         | <b>REVENUE</b>                  | <b>\$ 1,056,426.99</b> | <b>\$ 1,065,743.58</b> | <b>\$ 4,775.30</b> | <b>\$ 1,070,518.88</b> | <b>101.33%</b> |                                |
| 205261  | Auditor                         | \$ 2,000.00            | \$ -                   | \$ -               | \$ -                   | 0.00%          |                                |
|         | <b>MATERIALS AND SERVICES</b>   | <b>\$ 2,000.00</b>     | <b>\$ -</b>            | <b>\$ -</b>        | <b>\$ -</b>            | <b>0.00%</b>   |                                |
| 217122  | Transfer Out Library            | \$ 600,000.00          | \$ 450,000.00          | \$ -               | \$ 450,000.00          | 75.00%         |                                |
| 217137  | Trans to South Tank Debt        | \$ 100,000.00          | \$ 75,000.00           | \$ -               | \$ 75,000.00           | 75.00%         |                                |
| 217140  | Admin Fee Trans to General Fund | \$ 36,000.00           | \$ 27,000.00           | \$ -               | \$ 27,000.00           | 75.00%         |                                |
|         | <b>TRANSFERS</b>                | <b>\$ 736,000.00</b>   | <b>\$ 552,000.00</b>   | <b>\$ -</b>        | <b>\$ 552,000.00</b>   | <b>75.00%</b>  |                                |
|         | <b>TOTAL EXPENSE</b>            | <b>\$ 738,000.00</b>   | <b>\$ 552,000.00</b>   | <b>\$ -</b>        | <b>\$ 552,000.00</b>   | <b>74.80%</b>  |                                |
|         | <b>NET GAIN/(LOSS)</b>          | <b>\$ 318,426.99</b>   | <b>\$ 513,743.58</b>   | <b>\$ 4,775.30</b> | <b>\$ 518,518.88</b>   | <b>162.84%</b> |                                |

**City of Yachats**

**Fund Balance Report**

|                                |          | Modified Accrual Basis |                  | Modified Cash Basis |                     |                     |                     |                     |                     |                    | Better (Worse)   |                  |                  |                  |
|--------------------------------|----------|------------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|------------------|------------------|------------------|------------------|
|                                |          | 30-Jun-17              | 30-Jun-18        | FY2019<br>30-Jun-19 | FY2020<br>30-Jun-20 | FY2021<br>30-Jun-21 | FY2022<br>30-Jun-22 | FY2023<br>30-Jun-23 | FY2024<br>30-Jun-24 | **YTD<br>30-Apr-25 | FY25 VS FY24     | FY25 VS FY23     | FY25 VS FY22     | FY25 VS FY21     |
|                                |          |                        |                  | (Soft Close 2)      |                     |                     |                     |                     |                     |                    |                  |                  |                  |                  |
| City Hall                      | 100-1010 | 468,845                | 691,207          | 829,068             | 921,273             | 537,149             | 743,684             | 895,783             | 704,922             | 927,709            | 222,787          | 31,926           | 184,025          | 390,560          |
| Commons                        | 100-1020 | (15,519)               | 500              | 15,292              | 77,910              | 104,451             | 144,737             | 133,773             | 54,788              | 77,257             | 22,469           | (56,516)         | (67,480)         | (27,194)         |
| LLC & Museum                   | 100-1025 |                        |                  | 583                 | 6,722               | 0                   | 6,148               | 13,164              | 18,469              | 18,400             | (69)             | 5,236            | 12,252           | 18,400           |
| Library                        | 100-1030 |                        |                  | 0                   | 8,122               | 28,700              | 29,547              | 27,745              | 6,021               | 4,072              | (1,949)          | (23,673)         | (25,475)         | (24,628)         |
| Parks and Trails               | 100-1035 |                        |                  | 14,053              | 16,879              | 0                   | 17,678              | 24,808              | 8,243               | 15,896             | 7,654            | (8,912)          | (1,782)          | 15,896           |
| Visitor Amenities              | 100-1045 | 195,095                | 119,446          | 98,664              | 249,548             | 670,851             | 1,298,211           | 1,222,104           | 1,527,617           | 1,523,477          | (4,140)          | 301,373          | 225,267          | 852,626          |
| Streets                        | 100-1040 | 71,533                 | 80,581           | 93,513              | 43,350              | 14,572              | 67,073              | 59,349              | 67,285              | 57,717             | (9,568)          | (1,632)          | (9,356)          | 43,145           |
| Storm Drains                   | 100-1050 | 80,252                 | 86,394           | 110,146             | 88,495              | 68,824              | 41,136              | 19,874              | 9,753               | 12,453             | 2,700            | (7,421)          | (28,682)         | (56,371)         |
| Water                          | 600-1700 |                        |                  | 164,050             | 325,623             | 128,056             | 144,671             | 177,324             | 224,811             | 268,829            | 44,018           | 91,505           | 124,159          | 140,773          |
| WasteWater                     | 670-1800 |                        |                  | 178,721             | 265,946             | 157,154             | 160,811             | 201,148             | 304,715             | 410,743            | 106,027          | 209,594          | 249,932          | 253,589          |
| <b>Total Operating Funds</b>   |          | <b>800,206</b>         | <b>978,128</b>   | <b>1,504,090</b>    | <b>2,003,868</b>    | <b>1,709,757</b>    | <b>2,653,694</b>    | <b>2,775,074</b>    | <b>2,926,624</b>    | <b>3,316,553</b>   | <b>389,929</b>   | <b>272,930</b>   | <b>1,216,868</b> | <b>922,756</b>   |
| SDC's                          | 160-1605 | 149,075                | 236,321          | 413,285             | 519,487             | 588,135             | 751,225             | 814,536             | 911,099             | 708,443            | (202,656)        | (106,094)        | (42,782)         | 120,308          |
| General Construction (So Tank) | 160-1630 | 211,843                | 40,401           | 213,305             | 213,305             |                     |                     |                     |                     |                    |                  |                  |                  |                  |
| Revenue Water Bond             | 155-1200 |                        |                  | 0                   | 43,071              | 43,242              | 43,413              | 43,650              | 43,907              | 33,389             | (10,518)         | (10,261)         | (10,024)         | (9,853)          |
| Water Gen Obl Bond             | 155-1218 |                        |                  | 0                   | (157)               | 46,636              | 49,140              | 51,554              | 55,324              | 60,790             | 5,466            | 9,236            | 11,650           | 14,154           |
| South Tank Loan                | 155-1268 |                        |                  | 100,000             | 160,089             | 120,179             | 120,268             | 120,358             | 120,447             | 110,537            | (9,911)          | (9,821)          | (9,732)          | (9,642)          |
| WasteWater Loans (2)           | 155-1276 | 577,777                | 594,019          | 668,616             | 736,214             | 816,173             | 874,919             | 909,929             | 1,101,220           | 935,966            | (165,254)        | 26,036           | 61,047           | 119,793          |
| Urban Renewal                  | 900-9000 | 68,236                 | 207,433          | 297,767             | 432,235             | 421,085             | 290,175             | 468,968             | 498,048             | 518,519            | 20,471           | 49,551           | 228,344          | 97,434           |
| <b>Total Restricted Funds</b>  |          | <b>1,006,931</b>       | <b>1,078,174</b> | <b>1,692,973</b>    | <b>2,104,244</b>    | <b>2,035,450</b>    | <b>2,129,140</b>    | <b>2,408,995</b>    | <b>2,730,045</b>    | <b>2,367,643</b>   | <b>(362,403)</b> | <b>600,905</b>   | <b>694,595</b>   | <b>625,801</b>   |
| City Hall Reserves             | 150-1010 |                        |                  | 69,066              | 63,697              | 0                   | 147,935             | 186,780             | 231,318             | 184,478            | (46,840)         | (2,302)          | 36,543           | 184,478          |
| Commons Reserves               | 150-1020 |                        |                  | 118,449             | 145,449             | 145,449             | 153,468             | 161,555             | 250,056             | 273,634            | 23,578           | 112,078          | 120,166          | 128,185          |
| LLC & Museum Reserves          | 150-1025 |                        |                  | 213,077             | 208,077             | 208,077             | 208,077             | 194,809             | 166,185             | 4,326              | (161,858)        | (190,482)        | (203,751)        | (203,751)        |
| Library Reserves               | 150-1030 |                        |                  | 242,453             | 306,638             | 291,781             | 286,775             | 253,085             | 479,203             | 673,198            | 193,995          | 420,113          | 386,424          | 381,417          |
| Parks and Trails Reserves      | 150-1035 |                        |                  | 103,486             | 153,486             | 135,156             | 219,407             | 500,211             | 441,797             | 210,952            | (230,845)        | (289,259)        | (8,455)          | 75,796           |
| Streets Reserves               | 150-1040 |                        |                  | 437,841             | 316,867             | 315,906             | 101,356             | 104,557             | 44,158              | 71,151             | 26,993           | (33,406)         | (30,204)         | (244,755)        |
| Storm Drains Capital           | 150-1050 |                        |                  | 0                   | 40,000              | 40,000              | 70,198              | 119,311             | 54,228              | 59,115             | 4,887            | (60,196)         | (11,083)         | 19,115           |
| Water Reserves                 | 660-1705 |                        |                  | 167,522             | 252,358             | 1,121,617           | 1,769,111           | 1,856,074           | 2,077,703           | 1,865,091          | (212,612)        | 9,017            | 95,980           | 743,474          |
| WasteWater Reserves            | 670-1805 |                        |                  | 443,800             | 518,930             | 1,004,775           | 1,034,069           | 1,060,779           | 1,417,896           | 1,134,055          | (283,841)        | 73,276           | 99,987           | 129,280          |
| <b>Total Capital Reserves</b>  |          | <b>1,838,319</b>       | <b>1,554,067</b> | <b>1,795,694</b>    | <b>2,005,502</b>    | <b>3,262,761</b>    | <b>3,990,394</b>    | <b>4,437,163</b>    | <b>5,162,544</b>    | <b>4,476,001</b>   | <b>(686,543)</b> | <b>1,172,150</b> | <b>1,899,783</b> | <b>3,157,042</b> |
| <b>Total Fund Balances</b>     |          | <b>3,645,456</b>       | <b>3,610,369</b> | <b>4,992,757</b>    | <b>6,113,614</b>    | <b>7,007,968</b>    | <b>8,773,228</b>    | <b>9,621,231</b>    | <b>10,819,213</b>   | <b>10,160,196</b>  | <b>(659,017)</b> | <b>2,045,985</b> | <b>3,811,245</b> | <b>4,705,599</b> |

\*\* Beginning Balances Unaudited

**City of Yachats**  
**Contract Expense Report**  
**YTD Through April 30, 2025**

| DESCRIPTION/VENDOR NAME                    | YTD FY2025          |
|--------------------------------------------|---------------------|
|                                            |                     |
| Ace Alarms                                 | 1,624.00            |
| Bader, Donna                               | 2,680.25            |
| Cambria Design, LLC                        | 500.00              |
| Cline, Janet Financial Services            | 28,410.00           |
| Finberg, Jenna                             | 500.00              |
| Fritz-Barrett, Lorraine (Laundry Services) | 25.00               |
| General Code                               | 2,060.00            |
| GeoSciences Management Inter               | 2,864.80            |
| JP Marketing                               | 11,724.55           |
| Lauritzen, Thomas                          | 1,375.00            |
| Library Concepts                           | 729.95              |
| Local Government Law Group, PC             | 3,636.00            |
| Marchand, Rosa                             | 14,150.00           |
| Northwest Forestry Services                | 540.00              |
| NXNW Creative                              | 675.00              |
| Office Interior Concepts                   | 630.00              |
| Oregon Coast Piano Services                | 148.50              |
| Pacific Habitat Services, Inc.             | 375.00              |
| Powell Banz Valuation, LLC                 | 3,800.00            |
| TCB Security Services Inc                  | 1,410.75            |
| <b>TOTAL PAID YEAR TO DATE</b>             | <b>\$ 77,858.80</b> |

**FY2025 ANNUAL BUDGET AMOUNT \$ 140,500.00**

**PERCENTAGE EXPENDED 55.42%**



Dahl Disposal Service  
380 NW 1<sup>st</sup> Street  
PO Box 357  
Toledo, OR 97391

Office: 541.336.2932  
Fax: 541.336.4817  
www.dahl Disposalservice.com  
info@dahl Disposalservice.com

March 31, 2025

City of Yachats  
Attn: Bobbi Price, City Manager  
441 Hwy 101 N.  
Yachats, OR 97498

## 2024-25 Rate Review Report

Dear Ms. Price -

Enclosed please find our Annual Report of Operations as required by the Solid Waste Ordinance and our Franchise Agreement. This report includes the schedule from our company's Certified Public Accountant showing the revenue and expenses subject to rate regulation (Exhibit A). It is produced along with an entire company Reviewed Financial Statement, which is prepared by a third-party accounting firm to allow for verification of the data provided while maintaining the proprietary nature of the information included in the entire Statement. In addition, we have included an annual report of results of operations for the year ended 12/31/2024 (Exhibit B), as well as a schedule of all additional allowable expenses that we anticipate for the current year. This report also includes a calculation of the Operating Ratio for last year and the current year (also found in Exhibit B). The Operating Ratio is the result of a calculation of Allowable Expenses divided by Franchise Revenue, excluding any unallowable expenses.

As our Operating Ratio is projected to be outside the allowable range of 85% to 91%, we have calculated that a rate adjustment of 8.17% would be necessary to reset the Operating Ratio to the target of 88% specified in our agreement. However, in consideration of the current state of the economy, we are proposing to make a one-time exception this year to a lower target of 90.5%. This would require a smaller rate adjustment of 4.62%. We have attached rate sheets showing the proposed rates for your review. Upon approval, these new rates would be effective July 1<sup>st</sup>, 2025.

There are several reasons for this rate adjustment. We work hard to operate as efficiently as possible, but our costs continue to increase. This includes the following:

- **Disposal costs** – due to increased volume and pricing at the transfer station, Juno and the landfill;
- **Depreciation** – due to the increased truck costs and our multi-year process to decrease our fleet age. Increases in this line item are offset to some extent by reductions in repair and maintenance costs that go up when we continue to operate older trucks;



- **Insurance** – due to an increase in premiums, which is due in part to increased risk across the industry from lithium battery fires;
- **Fuel** – due to a combination of increases in usage and projected pricing related to uncertainty in global petroleum markets;
- **Pay & Benefits** - We must also maintain competitive wages and benefits to hire and retain skilled drivers;
- **Lost Revenue** - In addition, the slow-down of the local economy has lowered revenue from construction projects and other industrial activities which usually supplement the revenue from residential and commercial customers.

In addition, we have made some changes to our Drop Box and You-Call/We-Haul Rates to standardize these services across jurisdictions. We also added some existing rates to the rate sheet that have been in our system but due to an oversight had not been included previously.

We are pleased to report that we delivered 7,000 tons of material to the Juno project for additional processing in 2024, over 98% of which came from Lincoln County sources. Without this project, all this material would have been delivered to landfills. Juno staff have estimated the diversion from this project at 50%. We also recycled over 1,850 tons of mixed recyclables, 2,160 tons of scrap metal, 3,634 tons of mixed compostables/yard debris, and just over 100 tons of other materials, such as glass, electronics, batteries, tires and freon appliances.

We have been working hard in anticipation of the major changes to the recycling system we are expecting to come into effect on July 1 of 2025. As we are not in the high-priority class for the roll-out of these changes, it may be several months before our jurisdictions will be eligible to apply for program expansion funds. Some funds will be available later this year, including partial reimbursement of the cost of enhanced contamination reduction education efforts, as well as the costs of transporting commingled recyclables to the sorting facilities located in the Willamette Valley. Our financial reporting for calendar year 2025 will include a summary of these payments to show the resulting offsets to expenses. In addition, there may be avoided costs for design and/or printing of educational materials.

As always, if you have any questions or concerns, we are happy to meet in person to discuss this matter at your convenience. In addition, if any issues are to be discussed at a public meeting, please inform us so that we can plan to attend.

Respectfully,



Dave Larmouth  
Outreach Manager  
Dahl Disposal Service

# **DAHL DISPOSAL SERVICE, INC.**

Review Report

Year Ended December 31, 2024

# **DAHL DISPOSAL SERVICE, INC.**

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### **INTRODUCTORY SECTION**

Title Page

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### **FINANCIAL SECTION**

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

February 14, 2025

To Management and the Board of Directors  
Dahl Disposal Service, Inc.  
Toledo, Oregon

We have reviewed the accompanying financial statements of Dahl Disposal Service, Inc. (an S corporation), which comprise the balance sheet as of December 31, 2024, and the related statements of income and retained earnings and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

**Accountant's Responsibility**

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Dahl Disposal Service, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

**Accountant's Conclusion**

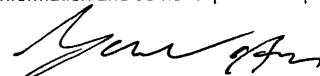
Based on our review, except for the issues noted in the Known Departures from Accounting Principles Generally Accepted in the United States of America paragraph, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

**Known Departures from Accounting Principles Generally Accepted in the United States of America**

Accounting principles generally accepted in the United States of America require the primary beneficiary of a variable interest entity to consolidate the variable interest entity in its financial statements. Management has informed us that, as disclosed in Note C, the Company's financial statements do not include the accounts of Dahl & Dahl, Inc., New Ventures Enterprises, LLC, and South Lincoln Landfill, Inc., which the Company has determined are variable interest entities and in which the Company holds variable interests and is the primary beneficiary. The effects of this departure from accounting principles generally accepted in the United States of America on the financial position, results of operations, and cash flows have not been determined.

**Supplemental Information**

The accompanying supplementary information included in the Supplemental Schedule is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.



Guyer & Associates  
Certified Public Accountants  
A Professional Corporation  
Baker City, Oregon

**DAHL DISPOSAL SERVICE, INC.**  
**BALANCE SHEET**  
**December 31, 2024**

**ASSETS**

**Current Assets**

|                          |                  |
|--------------------------|------------------|
| Cash & cash equivalents  | \$ 168,970       |
| Accounts receivable, net | <u>1,087,758</u> |
| Total current assets     | 1,256,728        |

**Capital Assets**

|                            |                  |
|----------------------------|------------------|
| Land                       | 35,148           |
| Buildings & equipment, net | <u>1,298,865</u> |
| Total capital assets       | 1,334,013        |

**Other Assets**

|                                 |                  |
|---------------------------------|------------------|
| Goodwill                        | 779,650          |
| Right-of-use Lease              | 1,120,603        |
| Investment - LC Hauler's Assoc. | <u>18</u>        |
| Total other assets              | <u>1,900,271</u> |

|                     |                                   |
|---------------------|-----------------------------------|
| <b>Total Assets</b> | <b>\$ <u><u>4,491,012</u></u></b> |
|---------------------|-----------------------------------|

See accompanying notes and independent accountants' review report.

**DAHL DISPOSAL SERVICE, INC.**  
**BALANCE SHEET (continued)**  
**December 31, 2024**

**LIABILITIES AND EQUITY**

**Current Liabilities**

|                                          |            |
|------------------------------------------|------------|
| Accounts payable                         | \$ 348,876 |
| Deferred revenue                         | 344,767    |
| Accrued franchise fee                    | 21,173     |
| Accrued interest expense                 | 13,584     |
| Accrued state tax                        | 94,490     |
| Current portion of lease liability       | 193,122    |
| Current portion of long term liabilities | 183,367    |
|                                          | <hr/>      |
| Total current liabilities                | 1,199,379  |

**Long Term Liabilities**

|                                               |           |
|-----------------------------------------------|-----------|
| Lease liability                               | 1,120,603 |
| Note payable - Santiam Escrow                 | 455,490   |
| Note payable - Dahl & Dahl, Inc.              | 698,472   |
| Note payable - BMO Bank                       | 197,493   |
| Note payable - BMO Bank                       | 165,554   |
| Less current portion of lease liability       | (193,122) |
| Less current portion of long term liabilities | (183,367) |
|                                               | <hr/>     |
| Total long term liabilities                   | 2,261,123 |

**Shareholders' Equity**

|                                                                  |                     |
|------------------------------------------------------------------|---------------------|
| Common stock, no par, 500 shares authorized,<br>75 shares issued | 834                 |
| Additional paid-in capital                                       | 145,207             |
| Retained earnings                                                | 884,469             |
|                                                                  | <hr/>               |
| Total shareholders' equity                                       | 1,030,510           |
|                                                                  | <hr/>               |
| <b>Total liabilities &amp; shareholders' equity</b>              | <b>\$ 4,491,012</b> |

See accompanying notes and independent accountants' review report.



**DAHL DISPOSAL SERVICE, INC.**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**Year Ended December 31, 2024**

**Revenue:**

|                                         |                  |
|-----------------------------------------|------------------|
| Income - net of adjustments and credits | \$ 6,110,498     |
| Income - LQG                            | <u>3,944,311</u> |
| Total Income                            | 10,054,809       |

**Operational Expenses:**

|                          |               |
|--------------------------|---------------|
| Disposal costs:          |               |
| Disposal LQG LOB         | 3,305,954     |
| Municipal solid waste    | 988,125       |
| Recycling                | 114,701       |
| Green waste              | 203,864       |
| Medical waste            | 8,198         |
| RV Project               | 49,130        |
| Labor & labor costs      | 1,272,621     |
| Management fees          | 884,674       |
| Franchise fees           | 414,286       |
| Equipment lease          | 12,803        |
| Rent facilities          | 281,768       |
| Repairs & maintenance    | 318,701       |
| Freight                  | 2,026         |
| Fuel                     | 255,326       |
| Depreciation             | 356,092       |
| Insurance                | 111,894       |
| Business taxes and PUC   | 58,296        |
| Closure fees             | 39,618        |
| Tools and supplies       | <u>27,072</u> |
| Total Operating Expenses | \$ 8,705,149  |

See accompanying notes and independent accountants' review report.

**DAHL DISPOSAL SERVICE, INC.**  
**STATEMENT OF INCOME AND RETAINED EARNINGS, Continued**  
**Year Ended December 31, 2024**

**Administrative Expenses:**

|                                                  |                |
|--------------------------------------------------|----------------|
| Advertising & promotion                          | \$ 36,627      |
| Bank service charges                             | 97,114         |
| Dues & subscriptions                             | 27,131         |
| License & fees                                   | 1,497          |
| Interest                                         | 81,723         |
| Office supplies                                  | 93,450         |
| Postage and printing                             | 62,045         |
| Professional services                            | 63,012         |
| Utilities                                        | 34,360         |
| Other                                            | 69,548         |
|                                                  | <hr/>          |
| Total Administrative Expenses                    | 566,507        |
|                                                  | <hr/>          |
| <b>Net Income before Other Income (Expenses)</b> | <b>783,153</b> |
|                                                  | <hr/>          |

**Other Income (Expense):**

|                              |                |
|------------------------------|----------------|
| Tax refund                   | 32,145         |
| State tax                    | (150)          |
| PTE tax                      | (74,356)       |
| CAT tax                      | (49,984)       |
| Investment income (loss)     | (1,209)        |
|                              | <hr/>          |
| Total Other Income (Expense) | (93,554)       |
|                              | <hr/>          |
| <b>NET INCOME</b>            | <b>689,599</b> |

|                                                 |                   |
|-------------------------------------------------|-------------------|
| RETAINED EARNINGS (DEFICIT) - Beginning of year | 229,850           |
| Shareholder distributions                       | (34,980)          |
|                                                 | <hr/>             |
| <b>RETAINED EARNINGS - End of year</b>          | <b>\$ 884,469</b> |
|                                                 | <hr/>             |

See accompanying notes and independent accountants' review report.

**DAHL DISPOSAL SERVICE, INC.**  
**STATEMENT OF CASH FLOWS**  
**Year Ended December 31, 2024**

**Cash Flows from Operating Activities**

|                                                                                   |                |
|-----------------------------------------------------------------------------------|----------------|
| Net income                                                                        | \$ 689,599     |
| Adjustments to reconcile net income to net cash provided by operating activities: |                |
| Depreciation                                                                      | 356,092        |
| Non-cash interest                                                                 | 37,076         |
| Loss on equity investment                                                         | 1,209          |
| Decrease (increase) in operating assets:                                          |                |
| Accounts receivable, net of deferred revenue                                      | (161,387)      |
| Dahl & Dahl, Inc. receivable                                                      | (534,310)      |
| Increase (decrease) in operating liabilities:                                     |                |
| Accounts payable                                                                  | (134,479)      |
| Accrued franchise fees                                                            | 3,532          |
| Accrued interest expense                                                          | 13,584         |
| Accrued state tax                                                                 | 94,340         |
| Net cash provided by operating activities:                                        | <u>365,256</u> |

**Cash Flows from Financing Activities**

|                                        |                  |
|----------------------------------------|------------------|
| Principal payments on debt             | (32,686)         |
| Shareholder distributions              | (128,500)        |
| Net cash used by financing activities: | <u>(161,186)</u> |

**Cash Flows from Investing Activities**

|                                                    |                  |
|----------------------------------------------------|------------------|
| Capital expenditures                               | (266,643)        |
| Net cash used by investing activities:             | <u>(266,643)</u> |
| Net increase (decrease) in cash & cash equivalents | (62,573)         |

|                                             |                |
|---------------------------------------------|----------------|
| Cash & Cash Equivalents - Beginning of year | <u>231,543</u> |
|---------------------------------------------|----------------|

|                                       |                          |
|---------------------------------------|--------------------------|
| Cash & Cash Equivalents - End of year | <u><u>\$ 168,970</u></u> |
|---------------------------------------|--------------------------|

**Supplemental Disclosures:**

|                   |        |
|-------------------|--------|
| Income taxes paid | \$ 150 |
|-------------------|--------|

Noncash information:

- The Right-of-use assets and The corresponding liability have been adjusted.
- The Company purchased a vehicle and used \$209,218 in financing.
- The Company purchased a Chassis and used \$175,382 in financing.
- The Company used other related party receivables with Dahl & Dahl, Inc. to pay down the note payable to Dahl & Dahl, Inc. in the amount of \$847,904.
- Non-Cash contributions in the amount of 138,520 was used to pay down the Dahl & Dahl, Inc. note payable and pay the interest.

See accompanying notes and independent accountants' review report.

DAHL DISPOSAL SERVICE, INC.  
Notes to Financial Statements  
Year Ended December 31, 2024  
(See independent accountants' review report)

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Business Activity**

Dahl Disposal Service, Inc., located on the Central Oregon Coast, provides residential, commercial, and roll-off solid waste and recycling services through franchise agreements to local residents in Toledo, Siletz, Waldport, Yachats and the Lincoln County unincorporated surrounding areas, as well as some contract solid waste and recycling services with large customers under separate agreements. The Company's offices are located at 380 NW 1<sup>st</sup> Street, Toledo, OR 97391.

**Basis of Accounting**

The accompanying financial statements are prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America. The accrual basis of accounting recognizes revenues in the accounting period in which revenues are earned regardless of when cash is received, and recognized expenses in the accounting period in which they are incurred regardless of when cash is disbursed.

**Cash and Cash Equivalents**

For purposes of preparing the statement of cash flows, the Company considers highly liquid deposits with an initial maturity of ninety days or less to be cash equivalents.

**Accounts Receivable**

Trade accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to trade accounts receivable. At year end, the estimated allowance for doubtful accounts is \$13,954.

**Capital Assets**

All property is carried at its original acquisition cost. Expenditures for repairs and maintenance are charged to expense as incurred. When depreciable assets are sold or retired, the cost and the related accumulated depreciation are removed from the records with the resulting gain or loss credited or charged to income.

Depreciation is provided using the straight-line method based on the following lives:

|                       |           |
|-----------------------|-----------|
| Buildings             | 39 years  |
| Machinery & Equipment | 3-7 years |

DAHL DISPOSAL SERVICE, INC.  
Notes to Financial Statements  
Year Ended December 31, 2024  
(See independent accountants' review report)

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**Goodwill**

Goodwill, related to the purchase of Lindsay Sanitary Service, Inc., was initially capitalized and originally amortized over 15 years. Effective December 31, 2021 previously amortized goodwill in the amount of \$779,650 was restored to the Company's balance sheet (see note M). Generally accepted accounting principles ("GAAP") requires annual review for impairment in certain situations which are currently not applicable.

**Revenue Recognition**

Operating revenues are primarily generated from fees charged for our collection and disposal of Municipal Solid Waste (MSW), Recycling Commodities and Green Waste. Revenues from collection operations are influenced by factors such as container size, frequency of collection and cost per ton to dispose of the materials collected. Rates for these services are regulated in most cases by local jurisdictions and are set to generate revenues sufficient to cover all expected costs with a margin for potential profit. The expected costs include labor, disposal, maintenance and other operational costs as well as administrative costs of the Company. In previous years the Company reported revenues from the sale of recycling materials. However since mid-2018 the recycling markets worldwide have changed and there is now a cost to dispose of these materials and in rare cases, certain materials may have some value, however generally not in excess of the cost to get the material to market.

Revenue is generally recognized as services are performed, for example as waste or recycling commodities are collected or received at transfer stations. Certain services are billed prior to performance, primarily residential collection services. These advance billings are included in deferred revenues and recognized as revenue in the period service is provided.

Collection service contracts are generally considered long-term. The length of an individual contract is dependent on the customer's continued occupancy of the collection site and continued use of services. The Company's right to consider long-term service contracts corresponds directly to the value provided to the customer for services completed to date. All future considerations are allocated to wholly unsatisfied performance obligations.

**Deferred Revenues**

Deferred revenues are recorded when cash payments are received or due in advance of the Company's performance, and are classified as current since they are earned within a year and there are no significant financing components. Substantially all deferred revenues during the year are realized as revenues within one to three months, when the related services are performed.

**Advertising**

The Company expenses advertising costs as they are incurred. Advertising expense for the current year is \$36,627.

DAHL DISPOSAL SERVICE, INC.  
Notes to Financial Statements  
Year Ended December 31, 2024  
(See independent accountants' review report)

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**S Corporation Income Tax Status**

The Company, with the consent of its shareholder, has elected under the Internal Revenue Code ("IRC") to be an S Corporation. In lieu of corporation income tax, the shareholder of an S Corporation are taxed on their proportionate share of the Company's taxable income; therefore, no provision or liability for federal income taxes is included in these financial statements. The prior three tax years remain subject to examination by major tax jurisdictions. The Company is subject to the Oregon Corporate Activities Tax. The tax is calculated on sales over \$1,000,000 at a rate of 0.57%. The Company files a consolidated CAT return with Dahl & Dahl, Inc. The Company has elected to be subject to the State of Oregon's Pass-Through Entity Elective Tax. This tax is a Company deduction on the federal tax return.

**Use of Estimates**

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities and the reported revenues and expenses. Actual results may differ from these estimates.

**Recently Adopted Accounting Pronouncements**

On January 1, 2022, the Company adopted ASC 842, **Lease**. This ASC requires private companies to recognize and measure leases at the beginning of the earliest period presented, using a modified retrospective approach. It requires a lessee to recognize the assets and liabilities that arise from leases, whether operating or financing. For leases with terms of 12 months or less, a lessee is permitted to make an accounting policy election not to recognize lease assets and lease liabilities.

The Company adopted ASC 842, right of use leasing option. The adoption did not result in a change to the income statement. The adoption only affected the balance sheet for assets and liabilities. The Company has elected to not capitalize leases of 12 months or less, which includes the equipment leases.

**NOTE B – CONCENTRATION OF CREDIT RISK**

Financial instruments that subject the Company to potential concentrations of credit risk consist principally of temporary cash investments and a note receivable with related parties.

**Deposits**

The Company places its cash with financial institutions and limits the amount of credit exposure to any one financial institution. Cash balances periodically exceed the federal deposit insurance coverage ("FDIC") level. At year end, none of the Company's accounts exceeded the FDIC limit. The bank accounts had no significant concentrations of credit risk with deposits covered under FDIC.



DAHL DISPOSAL SERVICE, INC.  
Notes to Financial Statements  
Year Ended December 31, 2024  
(See independent accountants' review report)

**NOTE C – RELATED PARTIES**

The ownership of Dahl Disposal Service, Inc. is 100% owned by Zachary Dahl. The shareholder also owns 100% interest in Dahl & Dahl, Inc., New Ventures Enterprises, LLC, and South Lincoln Landfill, Inc., 53.56% interest in Table Mountain Forestry, LLC, and 51% interest in Table Mountain Crushing, LLC. Below is a summary of related party transactions:

**Operating Expenses**

Dahl & Dahl, Inc. provides a variety of services for Dahl Disposal Service, Inc., including all waste hauling and disposal, recycling efforts, labor and management. Below is a summary of these related party costs incurred by the Company during the current year:

|                                | Dahl & Dahl, Inc.   | South Lincoln<br>Landfill | Table Mountain<br>Forestry, LLC | Table Mountain<br>Crushing, LLC |
|--------------------------------|---------------------|---------------------------|---------------------------------|---------------------------------|
| Closure fees                   | \$ -                | \$ 35,000                 | \$ -                            | \$ -                            |
| Disposal LQG                   | 3,305,954           | -                         | -                               | -                               |
| Green waste disposal           | 203,864             | -                         | -                               | -                               |
| Municipal solid waste disposal | 988,125             | -                         | -                               | -                               |
| Recycling disposal             | 114,130             | -                         | -                               | -                               |
| RV Disposal                    | -                   | -                         | 49,130                          | -                               |
| Repairs                        | -                   | -                         | 15,504                          | 6,219                           |
| Labor & labor costs            | 1,272,621           | -                         | -                               | -                               |
| Management fees - franchise    | 736,850             | -                         | -                               | -                               |
| Management fees - LQG          | 147,824             | -                         | -                               | -                               |
|                                | <u>\$ 6,769,368</u> | <u>\$ 35,000</u>          | <u>\$ 64,634</u>                | <u>\$ 6,219</u>                 |

**Leases**

For the current year, Dahl Disposal Service, Inc. has the following included in lease transactions with the following related parties:

|                | Dahl & Dahl, Inc. | New Venture<br>Enterprises, LLC |
|----------------|-------------------|---------------------------------|
| Facility lease | \$ 200,408        | \$ 60,000                       |
|                | <u>\$ 200,408</u> | <u>\$ 60,000</u>                |

DAHL DISPOSAL SERVICE, INC.  
Notes to Financial Statements  
Year Ended December 31, 2024  
(See independent accountants' review report)

**NOTE C – RELATED PARTIES, continued**

**Accounts Payable**

The Company owes Dahl & Dahl, Inc. for services performed during the year in the amount of \$134,292, which is current operating payables reported in Accounts Payable.

The Company owes New Venture Enterprises, LLC for services performed during the year in the amount of \$5,000, which is current operating payables reported in Accounts Payable.

**Note Payable**

The Company owes Dahl & Dahl, Inc. \$698,472 for the buyout of former shareholders. See Note K for more note information.

**Consolidation**

Under GAAP, consolidated financial statements are required when a company has a controlling financial interest in another company based on variable interests. Dahl Disposal Service, Inc. is identified as a primary beneficiary of variable interests in Dahl & Dahl, Inc., New Venture Enterprises, LLC, and South Lincoln Landfill, Inc. These entities have not been consolidated with Dahl Disposal Service, Inc. to present consolidated financial statements. The effects of this departure on the financial position, results of operations, and cash flows have not been determined.

**NOTE D – CAPITAL ASSETS**

Capital assets at year-end consist of the following:

|           | <u>January 1</u>    | <u>Additions</u>  | <u>Disposals</u>               | <u>Transfers</u> | <u>December 31</u>  |
|-----------|---------------------|-------------------|--------------------------------|------------------|---------------------|
| Land      | \$ 35,148           | \$ -              | \$ -                           | \$ -             | \$ 35,148           |
| Buildings | 136,651             | 57,608            | -                              | -                | 194,259             |
| Equipment | <u>2,636,044</u>    | <u>593,633</u>    | <u>-</u>                       | <u>-</u>         | <u>3,229,677</u>    |
|           | <u>\$ 2,807,843</u> | <u>\$ 651,241</u> | <u>\$ -</u>                    | <u>\$ -</u>      | <u>3,459,084</u>    |
|           |                     |                   | Less: accumulated depreciation |                  | <u>(2,125,071)</u>  |
|           |                     |                   | Net capital assets             |                  | <u>\$ 1,334,013</u> |

Depreciation expense for the year is \$356,092.

**NOTE E – INVESTMENTS**

The Company is a 33.33% partner in Lincoln County Hauler's Association, LLC which provides work on solids waste issues that impact disposal services to Lincoln County. Because the Company is a general partner, the investment is accounted for under the equity method.

DAHL DISPOSAL SERVICE, INC.  
Notes to Financial Statements  
Year Ended December 31, 2024  
(See independent accountants' review report)

**NOTE F – FRANCHISE AGREEMENTS**

The Company provides residential, commercial, and industrial solid waste and recycling services through franchise agreements with Lincoln County and the Cities of Toledo, Siletz, Waldport, and Yachats. The franchise agreements provide for rates based on projection of allowable expenses and pre-tax return allowed within a range which rewards efficiencies, discourages inefficiencies and provides oversight of the operation to provide for the public interest. The life of the franchise agreements with renewals are as follows:

|                |          |
|----------------|----------|
| Lincoln County | 10 years |
| Yachats        | 6 years  |
| Siletz         | 7 years  |
| Toledo         | 10 years |
| Waldport       | 10 years |

**NOTE G – REVENUES**

The following table disaggregates the Company's operating revenue based on the major lines of business for the year ended December 31, 2024:

|                          |                      |
|--------------------------|----------------------|
| Residential              | \$ 4,193,566         |
| Commercial               | 1,293,740            |
| Drop box                 | 608,006              |
| Other                    | 15,186               |
| Large Quantity Generator | 3,944,311            |
|                          | <u>\$ 10,054,809</u> |

**NOTE H – COMMITMENTS AND CONTINGENCIES**

The Company has a franchised haul that started in 2018 with a Large Quantity Generator (LQG) of waste material. The Company collects the large quantities of the customer's material at Customer's facility and transports the solid waste to an approved DEQ subtitle D landfill. The Company provides all equipment to transport and dispose of the solid waste. The Company refers to this contract as LQG – or the LOB (line of business) agreement.

The above franchised haul is approved by the City of Toledo under the existing agreement: The City of Toledo and the Company have agreed that a lower than expected return on the agreement could significantly impact the overall rates to the residents of Toledo. It was agreed that the likelihood of beating expectations on the project was far less likely than the potential for higher rates. The City does not include the operations in the revenues or expenses when applying operation ratio. However, because the waste material, is in fact subject to the regulation by the solid waste franchise the Company does pay applicable franchise fees as well as other county wide assessments and surcharges that are billed and assessed per ton of waste delivered to the landfill by the Company.

DAHL DISPOSAL SERVICE, INC.  
Notes to Financial Statements  
Year Ended December 31, 2024  
(See independent accountants' review report)

**NOTE H – COMMITMENTS AND CONTINGENCIES, continued**

The tonnage fees charged are subject to and adjusted annually for COLA as well as changes in disposal fees that the Company is required to pay to its vendors. This solid waste haul is renewable each year thereafter and has been renewed for 2025.

As disclosed in Note C Related Parties, the Company pays closure fees to South Lincoln Landfill, Inc. These payments are for costs incurred by South Lincoln Landfill, Inc. for post closure care and maintenance of the landfill. The Company anticipates continuing the payment of closure fees as such costs continue to be incurred by South Lincoln Landfill. Subject to DEQ approval, the Company can receive reimbursement of previously paid closure fees from trust funds held by South Lincoln Landfill, Inc.

**NOTE I – DEFERRED REVENUE**

Deferred revenue for the Company consisted of \$344,767 as of December 31, 2024 for unearned solid waste and recycling services which were billed in 2024 for services to be performed in 2025.

**NOTE J – LEASES**

The Company leases its Waldport and Toledo facilities under non-cancelable leases with Dahl & Dahl, Inc., a related party. The lease agreements include renewable options and a five-year rollover term. Total lease expense for the current year is \$198,000. See also Note C.

The following is a schedule of future minimum lease payments required under the current option renewal:

|                                    |    |                |
|------------------------------------|----|----------------|
| 2025                               | \$ | 201,870        |
| 2026                               |    | 222,057        |
| 2027                               |    | 244,262        |
| 2028                               |    | 268,689        |
| 2029                               |    | 295,558        |
| Thereafter                         |    | -              |
| Total Lease Payments               |    | 1,232,436      |
| Less Interest                      |    | (111,833)      |
| Present value of Lease Liabilities |    | 1,120,603      |
| Less current Obligation            |    | (193,122)      |
| Long-term Obligation               | \$ | <u>927,481</u> |

DAHL DISPOSAL SERVICE, INC.  
Notes to Financial Statements  
Year Ended December 31, 2024  
(See independent accountants' review report)

**NOTE K – LONG TERM LIABILITIES**

Long-term liabilities of the Company as of December 31, 2024 are as follows:

|                                                                                                                                                                                        | <u>2024</u>                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Note payable to former shareholder, via Santiam Escrow, non-secured. Payable in monthly installments of \$2,755 including interest at a rate of 4.75%. Loan matures on March 27, 2047. | \$ 455,490                 |
| Note payable to Dahl & Dahl, Inc., non-secured. Payable in annual installments of \$138,520 including interest at a rate of 2.25%. Loan matures on April 27, 2037.                     | 698,472                    |
| Notes payable to BMO Bank, non-secured. Payable in monthly installments of \$4,162 including interest at a rate of 7.09%. Loan matures on August 15, 2029.                             | 197,493                    |
| Notes payable to BMO Bank, non-secured. Payable in monthly installments of \$3,489 including interest at a rate of 7.09%. Loan matures on August 15, 2029.                             | 165,554                    |
| Total Long-Term Notes Payable                                                                                                                                                          | <u><u>\$ 1,153,962</u></u> |

Expected maturities of the long-term notes payable along with estimated interest payable on outstanding balances are as follows:

|            | <u>12/31/2024</u>          |
|------------|----------------------------|
| 2025       | \$ 183,367                 |
| 2026       | 191,316                    |
| 2027       | 199,720                    |
| 2028       | 208,583                    |
| 2029       | 189,691                    |
| Thereafter | <u>181,285</u>             |
| Total      | <u><u>\$ 1,153,962</u></u> |

Interest paid during 2024 was \$31,063.

DAHL DISPOSAL SERVICE, INC.  
Notes to Financial Statements  
Year Ended December 31, 2024  
(See independent accountants' review report)

**NOTE L – OTHER DISCLOSURES**

**Contingent Liabilities**

On November 30, 2022 the Company received a Notice of Representation from a property owner claiming to have been sprayed with a chemical. The matter has been referred to the Company's insurance carrier. The insurance provider will be providing any defense that is needed. Management believes there will be no financial impact to the Company.

**Subsequent Events**

Management has evaluated subsequent events through February 14, 2025, the date which the financial statements were available to be issued.



## Other Supplemental Information

**DAHL DISPOSAL SERVICE, INC.**  
**Supplemental Schedule**  
**Income Subject to Application of Operating Ratio and Net Income**  
**December 31, 2024**

**Revenue:**

|                                         |              |
|-----------------------------------------|--------------|
| Income - net of adjustments and credits | \$ 6,110,498 |
|-----------------------------------------|--------------|

**Operational Expenses:**

Disposal costs:

|                          |           |
|--------------------------|-----------|
| Municipal solid waste    | 988,125   |
| Recycling                | 114,701   |
| Green waste              | 203,864   |
| Medical waste            | 8,198     |
| RV Project               | 49,130    |
| Labor & labor costs      | 1,272,621 |
| Management fees          | 736,850   |
| Franchise fees           | 219,609   |
| Equipment lease          | 12,803    |
| Rent facilities          | 281,768   |
| Repairs & maintenance    | 318,701   |
| Freight                  | 2,026     |
| Fuel                     | 255,326   |
| Depreciation             | 356,092   |
| Insurance                | 111,894   |
| Business taxes and PUC   | 58,296    |
| Closure fees             | 39,618    |
| Tools and supplies       | 27,072    |
| Total Operating Expenses | 5,056,694 |

**Administrative Expenses:**

|                               |         |
|-------------------------------|---------|
| Advertising & promotion       | 36,627  |
| Bank service charges          | 97,114  |
| Dues & subscriptions          | 27,131  |
| License & fees                | 1,497   |
| Interest                      | 81,723  |
| Office supplies               | 93,450  |
| Postage and printing          | 62,045  |
| Professional services         | 63,012  |
| Utilities                     | 34,360  |
| Other                         | 69,548  |
| Total Administrative Expenses | 566,507 |

|                                                         |                   |
|---------------------------------------------------------|-------------------|
| <b>Income Subject to Application of Operating Ratio</b> | <b>\$ 487,297</b> |
|---------------------------------------------------------|-------------------|

(Continued)

**DAHL DISPOSAL SERVICE, INC.**  
**Supplemental Schedule**  
**Income Subject to Application of Operating Ratio and Net Income, Continued**  
**December 31, 2024**

**Large Quantity Generator Franchise Line of Business Revenue (Expenses):**

|                                                                              |                    |
|------------------------------------------------------------------------------|--------------------|
| Project Revenue                                                              | \$ 3,944,311       |
| Franchise fee                                                                | (194,677)          |
| Management fee                                                               | (147,824)          |
| Disposal fee                                                                 | (137,324)          |
| Haul fee                                                                     | <u>(3,168,630)</u> |
| Total Large Quantity Generator Franchise Line of Business Revenue (Expenses) | 295,856            |

**Other Income (Expense):**

|                              |                          |
|------------------------------|--------------------------|
| Tax refund                   | 32,145                   |
| State tax                    | (150)                    |
| PTE tax                      | (74,356)                 |
| CAT tax                      | (49,984)                 |
| Investment income (loss)     | <u>(1,209)</u>           |
| Total Other Income (Expense) | <u>(93,554)</u>          |
| NET INCOME                   | <u><u>\$ 689,599</u></u> |

Dahl Disposal Service 2024 Results 2025-26 Projections

|      |                                     | DAHL DISPOSAL SERVICE TOTAL |                      | YACHATS        |            |                      |
|------|-------------------------------------|-----------------------------|----------------------|----------------|------------|----------------------|
|      |                                     | 2024<br>ACTUAL              | ALLOCATION<br>FACTOR | 2024<br>ACTUAL | CHANGE     | 2025-26<br>PROJECTED |
|      |                                     |                             |                      | Rate Adj. %    |            | 4.62%                |
|      | <b>Revenues</b>                     |                             |                      |                |            |                      |
| 1001 | Collection Operations               | \$ 6,048,052                | Actual               | \$ 630,978     | \$ 20,508  | \$ 651,486           |
|      | <b>Revenue from Rate Adjustment</b> | \$ -                        |                      |                |            | \$ 30,099            |
| 1002 | misc (RV Project)                   | \$ 62,446                   | Actual               | \$ -           | \$ -       | \$ -                 |
|      | <b>Total Revenues</b>               | \$ 6,110,498                |                      | \$ 630,978     | \$ 50,607  | \$ 681,584           |
|      | <b>Labor Expense</b>                |                             |                      |                |            |                      |
| 100  | Labor & Labor Costs                 | \$ 1,272,621                | Route Time           | \$ 134,965     | \$ (1,600) | \$ 133,365           |
|      | <b>Total Labor</b>                  | \$ 1,272,621                |                      | \$ 134,965     |            | \$ 133,365           |
|      | <b>Operational Expense</b>          |                             |                      |                |            |                      |
| 201  | Bad Debt                            | \$ 24,000                   | Route Time           | \$ 2,545       | \$ -       | \$ 2,545             |
| 202  | Business Taxes/PUC                  | \$ 58,446                   | Route Time           | \$ 6,198       | \$ 4,041   | \$ 10,239            |
| 203  | Closure                             | \$ 39,618                   | Closure              | \$ -           | \$ -       | \$ -                 |
| 204  | Depreciation                        | \$ 356,092                  | Route Time           | \$ 37,765      | \$ 5,448   | \$ 43,213            |
| 205  | Amortization                        | \$ -                        | Route Time           | \$ -           | \$ -       | \$ -                 |
| 206  | Disposal Charges                    |                             |                      |                |            |                      |
| 207  | - MSW                               | \$ 988,125                  | Weights              | \$ 111,658     | \$ 16,793  | \$ 128,451           |
| 208  | - Recycling                         | \$ 114,701                  | Weights              | \$ 12,961      | \$ 3,526   | \$ 16,487            |
| 209  | - Green Waste                       | \$ 203,864                  | Weights              | \$ 23,037      | \$ 229     | \$ 23,265            |
| 210  | Franchise Fees                      | \$ 219,609                  | Actual               | \$ 18,929      | \$ 1,518   | \$ 20,448            |
| 211  | Fuel                                | \$ 255,326                  | Route Time           | \$ 27,078      | \$ 2,114   | \$ 29,192            |
| 212  | Insurance Expense                   | \$ 111,894                  | Route Time           | \$ 11,867      | \$ 3,478   | \$ 15,345            |
| 213  | Management & Admin fees             | \$ 736,850                  | Calculated           | \$ 75,717      | \$ 6,073   | \$ 81,790            |
| 214  | Operational Lease/Rent              | \$ 12,803                   | Route Time           | \$ 1,358       | \$ (479)   | \$ 879               |
| 215  | Safety                              | \$ 2,704                    | Route Time           | \$ 287         | \$ 509     | \$ 795               |
| 216  | Other                               | \$ 7,370                    | Route Time           | \$ 782         | \$ 1,483   | \$ 2,265             |
| 217  | Rent                                | \$ 281,768                  | Route Time           | \$ 29,882      | \$ (2,521) | \$ 27,362            |
| 218  | Repairs & Maintenance               | \$ 321,773                  | Route Time           | \$ 34,125      | \$ 950     | \$ 35,075            |
| 219  | RV Project                          | \$ 49,130                   | Program              | \$ -           | \$ -       | \$ -                 |
| 225  | <b>Total Operational</b>            | \$ 3,784,073                |                      | \$ 394,189     |            | \$ 437,352           |
|      | <b>Administrative Expense</b>       |                             |                      |                |            |                      |
| 301  | Advertising                         | \$ 14,215                   | Customers            | \$ 1,254       | \$ (504)   | \$ 750               |
| 302  | Meals & Entertainment               | \$ 25,720                   | Customers            | \$ 2,268       | \$ (318)   | \$ 1,950             |
| 303  | Interest                            | \$ 81,723                   | Customers            | \$ 7,208       | \$ (3,215) | \$ 3,993             |
| 304  | Community Ed & Sup.                 | \$ 10,428                   | Customers            | \$ 920         | \$ 668     | \$ 1,588             |
| 305  | Donations                           | \$ 22,412                   | Customers            | \$ 1,977       | \$ (654)   | \$ 1,323             |
| 306  | Dues & Subscriptions                | \$ 27,131                   | Customers            | \$ 2,393       | \$ 87      | \$ 2,480             |
| 307  | Ed & Travel                         | \$ 16,931                   | Customers            | \$ 1,493       | \$ 519     | \$ 2,012             |
| 308  | Bank Fees & Visa Charges            | \$ 97,114                   | Customers            | \$ 8,565       | \$ (352)   | \$ 8,214             |
| 309  | Licenses and Fees                   | \$ 1,497                    | Customers            | \$ 132         | \$ (5)     | \$ 127               |
| 310  | Office Expense                      | \$ 93,450                   | Customers            | \$ 8,242       | \$ 874     | \$ 9,117             |
| 311  | Printing & Postage                  | \$ 62,045                   | Customers            | \$ 5,472       | \$ 349     | \$ 5,821             |
| 312  | Professional Fees                   | \$ 63,012                   | Customers            | \$ 5,558       | \$ 45      | \$ 5,603             |
| 313  | Other                               | \$ 16,468                   | Customers            | \$ 1,453       | \$ (571)   | \$ 882               |
| 314  | Utilities                           | \$ 34,360                   | Customers            | \$ 3,031       | \$ (149)   | \$ 2,881             |
| 325  | <b>Total Administrative</b>         | \$ 566,507                  |                      | \$ 49,966      |            | \$ 46,740            |
| 500  | <b>Total Expenses</b>               | \$ 5,623,201                |                      | \$ 579,120     |            | \$ 617,457           |
| 503  | <b>Net Income</b>                   | \$ 487,297                  |                      | \$ 51,857      |            | \$ 64,127            |
|      | <b>Rate of Return</b>               | 7.97%                       |                      | 8.22%          |            | 9.41%                |

Dahl Disposal Service 2024 Results 2025-26 Projections

| DAHL DISPOSAL SERVICE TOTAL |                      | YACHATS        |        |                      |
|-----------------------------|----------------------|----------------|--------|----------------------|
| 2024<br>ACTUAL              | ALLOCATION<br>FACTOR | 2024<br>ACTUAL | CHANGE | 2025-26<br>PROJECTED |

| ALLOCATION FACTORS |                 | YACHATS |  |        |
|--------------------|-----------------|---------|--|--------|
| CALC               | Revenue         | 10.33%  |  | 10.33% |
| 2024               | Route Time      | 10.61%  |  | 10.61% |
| 2024               | Weights         | 11.30%  |  | 11.30% |
| 2024               | Customer Counts | 8.82%   |  | 8.82%  |
| SAME               | Closure         | 0.00%   |  | 0.00%  |
| 2024               | RV Project      | 0.00%   |  | 0.00%  |

**Calculate Operating Ratio**

**Total Expenses:**

|                      |              |            |            |
|----------------------|--------------|------------|------------|
| Total Labor          | \$ 1,272,621 | \$ 134,965 | \$ 133,365 |
| Total Operational    | \$ 3,784,073 | \$ 394,189 | \$ 437,352 |
| Total Administrative | \$ 566,507   | \$ 49,966  | \$ 46,740  |
| Total                | \$ 5,623,201 | \$ 579,120 | \$ 617,457 |

Less Non Allowable Expenses:

|                                |             |            |            |
|--------------------------------|-------------|------------|------------|
| Interest & Professional Fees   | \$ (21,924) | \$ (2,264) | \$ (2,208) |
| Related to Shareholder Buyout: |             |            |            |
| Community Support/Donations:   | \$ (32,840) | \$ (2,897) | \$ (2,911) |
| Less "Pass-Through" Expenses:  |             |            |            |

|                    |              |            |            |
|--------------------|--------------|------------|------------|
| Allowable Expenses | \$ 5,568,436 | \$ 573,960 | \$ 612,339 |
|--------------------|--------------|------------|------------|

|         |              |            |            |
|---------|--------------|------------|------------|
| Revenue | \$ 6,110,498 | \$ 630,978 | \$ 681,584 |
|---------|--------------|------------|------------|

|                              |             |            |            |
|------------------------------|-------------|------------|------------|
| Less Non Allowable Expenses: | \$ (54,765) | \$ (5,160) | \$ (5,119) |
|------------------------------|-------------|------------|------------|

|                               |              |            |            |
|-------------------------------|--------------|------------|------------|
| Revenue (net of Pass Through) | \$ 6,055,733 | \$ 625,817 | \$ 676,466 |
|-------------------------------|--------------|------------|------------|

**Operating Ratio:**

|                               |              |            |            |
|-------------------------------|--------------|------------|------------|
| Allowable Expenses            | \$ 5,568,436 | \$ 573,960 | \$ 612,339 |
| divided by                    |              |            |            |
| Revenue (net of Pass Through) | \$ 6,055,733 | \$ 625,817 | \$ 676,466 |

|                                       |              |              |              |
|---------------------------------------|--------------|--------------|--------------|
| <b>Calculated Operating Ratio</b>     | <b>92.0%</b> | <b>91.7%</b> | <b>90.5%</b> |
| (Including Proposed Rate Adjustments) |              |              |              |

|                       |          |          |          |
|-----------------------|----------|----------|----------|
| Operating Ratio Range | 85 - 91% | 85 - 91% | 85 - 91% |
|-----------------------|----------|----------|----------|

|                                    |  |  |       |
|------------------------------------|--|--|-------|
| Operating Ratio without Adjustment |  |  | 94.0% |
|------------------------------------|--|--|-------|



## 2025-2026 Residential/Commerical Rate Sheet

Rate Adjustment Percentage:

4.62%

|                                                                                   | New Rate  | Old Rate | Difference |
|-----------------------------------------------------------------------------------|-----------|----------|------------|
|                                                                                   | Yachats   | Yachats  | Yachats    |
| <b>Residential Rates</b>                                                          |           |          |            |
| 35 gal once a week curb refuse, recycling and mixed compostables service          | \$ 42.15  | \$ 40.30 | \$ 1.85    |
| 35 gal every other week curb refuse, recycling and mixed compostables service     | \$ 35.85  | \$ 34.25 | \$ 1.60    |
| 35 gal once a month curb refuse, recycling and mixed compostables service         | \$ 32.35  | \$ 30.90 | \$ 1.45    |
| 35 gal on call curb refuse, recycling and mixed compostables service              | \$ 32.35  | \$ 30.90 | \$ 1.45    |
|                                                                                   |           |          |            |
| 65 gal once a week curb refuse, recycling and mixed compostables service          | \$ 70.55  | \$ 67.45 | \$ 3.10    |
| 65 gal every other week curb refuse, recycling and mixed compostables service     | \$ 49.40  | \$ 47.20 | \$ 2.20    |
| 65 gal once a month curb refuse, recycling and mixed compostables service         | \$ 35.00  | \$ 33.45 | \$ 1.55    |
| 65 gal on call curb refuse, recycling and mixed compostables service              | \$ 35.00  | \$ 33.45 | \$ 1.55    |
|                                                                                   |           |          |            |
| 95 gal once a week curb refuse, recycling and mixed compostables service          | \$ 102.05 | \$ 97.55 | \$ 4.50    |
| 95 gal every other week curb refuse, recycling and mixed compostables service     | \$ 71.45  | \$ 68.30 | \$ 3.15    |
| 95 gal once a month curb refuse, recycling and mixed compostables service         | \$ 51.05  | \$ 48.80 | \$ 2.25    |
| 95 gal on call curb refuse, recycling and mixed compostables service              | \$ 61.05  | \$ 58.35 | \$ 2.70    |
|                                                                                   |           |          |            |
| Additional recycling cart serviced every other week                               | \$ 16.85  | \$ 16.10 | \$ 0.75    |
|                                                                                   |           |          |            |
| Additional fee for refuse service curb enclosure                                  | \$ 10.60  | \$ 10.15 | \$ 0.45    |
| Additional fee for refuse service driveway (Walk in) per 100 ft                   | \$ 19.40  | \$ 18.55 | \$ 0.85    |
| Additional fee for refuse service driveway (Drive in) per 100 yards               | \$ 12.90  | \$ 12.35 | \$ 0.55    |
|                                                                                   |           |          |            |
| Additional fee for recycling/mixed compostables curb enclosure                    | \$ 10.60  | \$ 10.15 | \$ 0.45    |
| Additional fee for recycling/mixed compostables driveway (Walk in) per 100 feet   | \$ 19.40  | \$ 18.55 | \$ 0.85    |
| Additional fee for recycling/mixed compostables driveway (Drive in) per 100 yards | \$ 12.90  | \$ 12.35 | \$ 0.55    |
|                                                                                   |           |          |            |
| Lid up                                                                            | \$ 4.50   | \$ 4.30  | \$ 0.20    |
| Extras at the curb (each 35 gallons)                                              | \$ 9.10   | \$ 8.70  | \$ 0.40    |
| Extras at enclosures and driveway (each 35 gallons)                               | \$ 9.85   | \$ 9.40  | \$ 0.45    |
|                                                                                   |           |          |            |





## 2025-2026 Residential/Commerical Rate Sheet

Rate Adjustment Percentage:

4.62%

|                                                                                | New Rate   | Old Rate   | Difference |
|--------------------------------------------------------------------------------|------------|------------|------------|
|                                                                                | Yachats    | Yachats    | Yachats    |
| 35 gal bear cart once a week curbside refuse                                   | \$ 61.80   | \$ 59.05   | \$ 2.75    |
| 35 gal bear cart once a month                                                  | \$ 52.00   | \$ 49.70   | \$ 2.30    |
| 35 gal bear cart on call                                                       | \$ 52.00   | \$ 49.70   | \$ 2.30    |
|                                                                                |            |            |            |
| 65 gal bear cart once a week curbside refuse                                   | \$ 91.55   | \$ 87.50   | \$ 4.05    |
| 65 gal bear cart every other week - NEW RATE                                   | \$ 70.40   | \$ 67.30   | \$ 3.10    |
| 65 gal bear cart once a month                                                  | \$ 55.95   | \$ 53.50   | \$ 2.45    |
| 65 gal bear cart on call                                                       | \$ 55.95   | \$ 53.50   | \$ 2.45    |
|                                                                                |            |            |            |
| 95 gal bear cart once a week curbside refuse                                   | \$ 124.35  | \$ 118.85  | \$ 5.50    |
|                                                                                |            |            |            |
| On call/Min W/NO PU for the month                                              | \$ 15.20   | \$ 14.55   | \$ 0.65    |
| Cart Cleaning Fee                                                              | \$ 25.00   | \$ 25.00   | \$ -       |
| Cart change out                                                                | \$ 22.25   | \$ 21.80   | \$ 0.45    |
| Off route call back fee                                                        | \$ 30.95   | \$ 30.90   | \$ 0.05    |
| Reinstatement Fee                                                              | \$ 41.50   | \$ 40.60   | \$ 0.90    |
| Late Fee - 60 days past due (service suspended)                                | \$ 25.00   | \$ 25.00   | \$ -       |
| Late Fee - 90 days past due (account cancelled, retrieve carts)                | \$ 35.00   | \$ 35.00   | \$ -       |
| Unrecovered Cart Fee                                                           | \$ 65.00   | \$ 65.00   | \$ -       |
|                                                                                |            |            |            |
| Commercial Rates                                                               |            |            |            |
| 200 gal once a week refuse and recycling service                               | \$ 189.80  | \$ 181.40  | \$ 8.40    |
| 200 gal once a month/temp cont. refuse and recycling service                   | \$ 96.00   | \$ 91.75   | \$ 4.25    |
| 200 gal extra P/U refuse and recycling service                                 | \$ 58.10   | \$ 55.55   | \$ 2.55    |
| 200 gal every other week refuse and recycling service                          | \$ 154.05  | \$ 147.25  | \$ 6.80    |
| 300 gal once a week refuse and recycling service                               | \$ 258.05  | \$ 246.65  | \$ 11.40   |
| 300 gal once a month/temp cont. refuse and recycling service                   | \$ 112.00  | \$ 107.05  | \$ 4.95    |
| 300 gal extra P/U refuse and recycling service                                 | \$ 73.95   | \$ 70.70   | \$ 3.25    |
| 300 gal every other week refuse and recycling service                          | \$ 186.00  | \$ 177.80  | \$ 8.20    |
| Monthly rental charge for containers with on-call service                      | \$ 22.60   | \$ 21.60   | \$ 1.00    |
| Placement all Cont.                                                            | \$ 60.75   | \$ 58.05   | \$ 2.70    |
| Temp. container rent per day no weekly service (the first 4 days are included) | \$4.95/day | \$4.95/day | \$ 0.30    |



## 2025-2026 Residential/Commerical Rate Sheet

Rate Adjustment Percentage:

4.62%

|                                                                              | New Rate      | Old Rate      | Difference  |
|------------------------------------------------------------------------------|---------------|---------------|-------------|
|                                                                              | Yachats       | Yachats       | Yachats     |
| <b>Drop Box Services</b>                                                     |               |               |             |
| Drop Box Delivery/Haul Fee                                                   | \$ 204.90     | \$ 195.85     | \$ 9.05     |
| Drop Box rent after 7 days, weekends included                                | \$ 11.55      | \$ 11.65      | \$ (0.10)   |
| Drop Box Truck Time per hour                                                 | \$ 162.75     | \$ 159.50     | \$ 3.25     |
|                                                                              |               |               |             |
| <b>Drop Box Disposal</b>                                                     |               |               |             |
| Solid Waste rate per ton                                                     | \$ 152.95     | \$ 148.40     | \$ 4.55     |
| Solid Waste rate per pound                                                   | \$ 0.076      | \$ 0.074      | \$ 0.0023   |
| Woody Debris drop box per ton                                                | \$ 132.80     | \$ 136.05     | \$ (3.25)   |
| Woody Debris drop box per pound                                              | \$ 0.066      | \$ 0.068      | \$ (0.0016) |
|                                                                              |               |               |             |
| <b>Drop Box Minimum Charges - SOLID WASTE</b>                                |               |               |             |
| Minimum Charge - 10 yard box                                                 | \$ 510.80     | NEW SIZE      |             |
| Minimum Charge - 20 yard box                                                 | \$ 663.75     | \$ 653.60     | \$ 10.15    |
| Minimum Charge - 30 yard box                                                 | \$ 663.75     | \$ 653.60     | \$ 10.15    |
| Minimum Charge - 40 yard box                                                 | \$ 663.75     | \$ 653.60     | \$ 10.15    |
|                                                                              |               |               |             |
| <b>Drop Box Minimum Charges - WOOD DEBRIS</b>                                |               |               |             |
| Minimum Charge - 10 yard box                                                 | \$ 470.50     | NEW SIZE      |             |
| Minimum Charge - 20 yard box                                                 | \$ 536.90     | \$ 500.55     | \$ 36.35    |
| Minimum Charge - 30 yard box                                                 | \$ 536.90     | \$ 500.55     | \$ 36.35    |
| Minimum Charge - 40 yard box                                                 | \$ 536.90     | \$ 500.55     | \$ 36.35    |
|                                                                              |               |               |             |
| <b>You Call, We Haul (eliminated the 1 employee rate for safety reasons)</b> |               |               |             |
| Minimum of two employees to enter a house                                    | \$115.85/hour | \$124.15/hour | \$ (8.30)   |
| Disposal Minimum (certain items incur additional charges)                    | \$ 30.00      | \$ 30.00      | \$ -        |
| Disposal - rate per ton for disposal of solid waste                          | \$ 163.10     | \$ 163.30     | \$ (0.20)   |
| Disposal - rate per pound for disposal of solid waste                        | \$ 0.082      | \$ 0.082      | \$ (0.0001) |



# EDALC

FY2024-25 Q1/Q2 Biannual Report

**Economic Development Alliance of Lincoln County**







## ***Who is the Economic Development Alliance of Lincoln County?***

The **Economic Development Alliance of Lincoln County** (EDALC) is an independent Oregon 501(c)(6) nonprofit economic development organization (EDO). EDALC staff members work every day to attract, support and grow businesses in Lincoln County to ensure community-wide economic well-being and an improved quality of life. EDALC has served Lincoln County for over 30 years as its only EDO and is governed by a local board of directors. We receive our funding from local governmental units, our local business community and grant dollars.

**OUR MISSION** – To deliver economic development services to facilitate creation, growth and retention of Lincoln County businesses.

**OUR VISION** – The Economic Development Alliance of Lincoln County leverages information and relationships to enhance an environment for investment in Lincoln County.

**OUR VALUES** – We are a group of trustworthy, scrappy, collaborative, understanding, altruistic, and buoyant professionals.







## ***EDALC's FY2024-25 Strategic Priorities***

Each year EDALC's staff and Board of Directors review, revise and set forth a list of **Strategic Priorities**. These priorities inform our work for the year and help us evaluate new projects and opportunities for collaboration. We always seek to work within our current bandwidth capabilities and not to duplicate the efforts of others. Below are our **Strategic Priorities** for FY2024-25:

- Keeping Lincoln County Active in our Regional Economic Ecosystem
- Supporting Lincoln County's Entrepreneurial Ecosystem
- Supporting Our Local Creative Economy Entrepreneurs
- Supporting Increased Broadband Deployment in Lincoln County
- Helping the Oregon Coast Grow its Blue Economy Sector
- Providing Meaningful Data and Information to Lincoln County Decision Makers
- Managing Impactful Local Economic Development Tools
- Fostering Connections and Collaboration on the Oregon Coast
- Encouraging Our Team to Get Involved Locally and Regionally
- Innovating in Economic Development





## ***Keeping Lincoln County Active in our Regional Economic Ecosystem***

While **EDALC** primarily serves Lincoln County, we understand that we are part of several overlapping economic ecosystems, which, in turn, are all part of the economic fabric of the State of Oregon. Lincoln County is one of the four counties (the others being Benton, Lane and Linn counties) within the federally-designated **Cascades West Economic Development District**. Lincoln County is also a coastal county, sharing a rural coastal economy along Oregon's entire 362 mile long coastline.

- **Cascades West Economic Development District** (Executive Director serves as Chair of the EDD)
- **Comprehensive Economic Development Strategy** 5-year update (strategy committee member)
- 2023 **Oregon Economic Development Association** annual conference (keynote panelist)
- 2024 **Coastal Caucus Economic Summit** (keynote speaker)
- 2024 **OCVA's People's Coast Summit** (kickoff keynote speaker)







## ***Supporting Lincoln County's Entrepreneurial Ecosystem***

Small businesses are the backbone of Lincoln County's economy. As well as our numerous startups and the local innovators who are planning their next business venture, most of our local business owners are true entrepreneurs. Through our work as a member of **Business Oregon's Rural Opportunity Initiative** program, **EDALC** works to help create and support the scaffolding that supports our entrepreneurs - our **Entrepreneurial Ecosystem**.

- **Youth Entrepreneurship Program** - Pitch Event (in partnership with the SBDC, May 2024 and coming to Lincoln City in 2025)
- **Entrepreneurial Founder Videos** - Creating compelling video stories of local entrepreneurs
- **Business PitchFest** - creating a new event in 2025 to celebrate innovative startup ideas
- **FailFest** - entrepreneurs sharing their stories of business failure (as fertilizer for future success) in a supportive event - 2023, 2024 and coming in 2025
- **Cascades West Innovation Hub** - designing the operating framework for a regional innovation hub
- **Food Innovation** - Supporting product innovation at the Central Coast Food Web and beyond







## Supporting Our Local Creative Economy Entrepreneurs

The **Creative Economy** is where business meets art - all kinds of art, from performance art to the solopreneur crafting jewelry locally and selling through one of our galleries. More often than not, these Creative Solopreneurs are single-person businesses that operate all aspects of their art-based businesses themselves, from product creation to marketing and pricing. Since they are doing so much themselves, they often need additional technical support to gain the skills they need to flourish.

- Developing a Lincoln County **Creative Economy Playbook** for Rural Communities and Solopreneurs
- **ART Toledo** - Fostering grassroots efforts to revitalize downtown Toledo via the Creative Economy
- **Art, Oysters & Brews** - Helping to run an annual festival to support musicians and artists in Toledo
- **Championing Lincoln County Arts & Culture Districts** - Supporting efforts in Toledo, Nye Beach and Newport's Bayfront
- **Newport Zoning Changes** - Advocating for change to allow *Custom Creative Work*
- **Arts & Economic Prosperity 6** - Supporting the AEP6 study, which provided hard data on the economic impact of the Arts



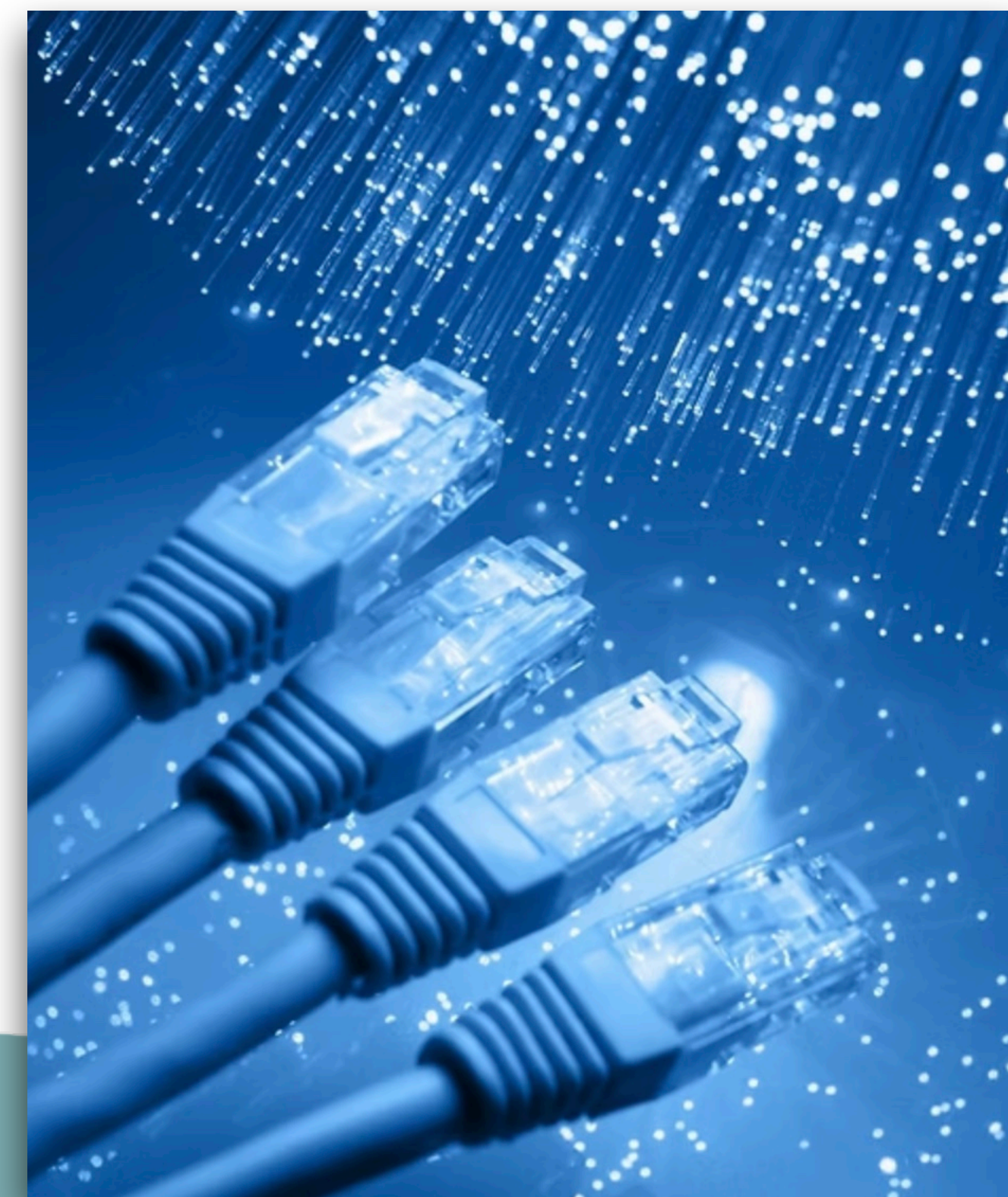




## ***Supporting Increased Broadband Deployment and Access in Lincoln County***

The **American Rescue Plan Act** (ARPA), signed into law in March 2021, includes over \$18 billion in funding for broadband and fiber projects, administered through the **National Telecommunications and Information Administration** (NTIA). Oregon's share is \$688 million, which will be distributed by the **Oregon Broadband Office** (OBO) through multiple broadband infrastructure and digital equity programs. So far, over \$10 million dollars has been awarded for infrastructure work directly in Lincoln County through USDA's **reConnect** program as well as the OBO's **Broadband Deployment Program** (BDP).

- Regional **Broadband Action Team (BAT)** - EDALC represents Lincoln County at the four-county BAT table for the last three years and counting. Our local BAT includes OBO representation, key broadband leaders, governmental entities and Internet Service Providers (ISPs).
- EDALC provided Lincoln County leadership and direction during the development of an EDA-funded three county **Broadband Strategic Planning** grant.
- EDALC has supported all key infrastructure grant applications to NTIA, BDP, BTAP and USDA reConnect - with awardees including the **Confederated Tribes of Siletz Indians** (CTSI) and **Pioneer Telephone Cooperative**.







## ***Helping the Oregon Coast Grow its Blue Economy Sector***

Powered by a \$1 million, three-year **Congressionally Directed Spending Grant**, EDALC has been leaning into **Oregon's Blue Economy**. Recognizing a need (during EDALC's pandemic work) to coordinate and collaborate along our rural coast, we are working to "asset quilt" our innovative ocean-dependent businesses to create new opportunities to grow this emerging sector statewide.

- **Expanding Markets Study: Blue Economy** - served on the coordinating team of this Business Oregon funded study
- Supporting five coastal blue incubators - granting out **over \$375K** to date
- North coast data modeling - working with the Columbia Pacific EDD to create a model for coast-wide **Blue Economy data analysis**
- Supporting green methanol research to help **decarbonize maritime/fishing emissions** - submitted for a phase-one Department of Energy STTR grant
- Funding two OCCC Developing a Curriculum (DACUM) processes: **Aquaculture** and **Maritime Tech**
- Developing F/V business plan with financials to help in **decision making**







## ***Providing Meaningful Data and Information to Lincoln County Decision Makers***

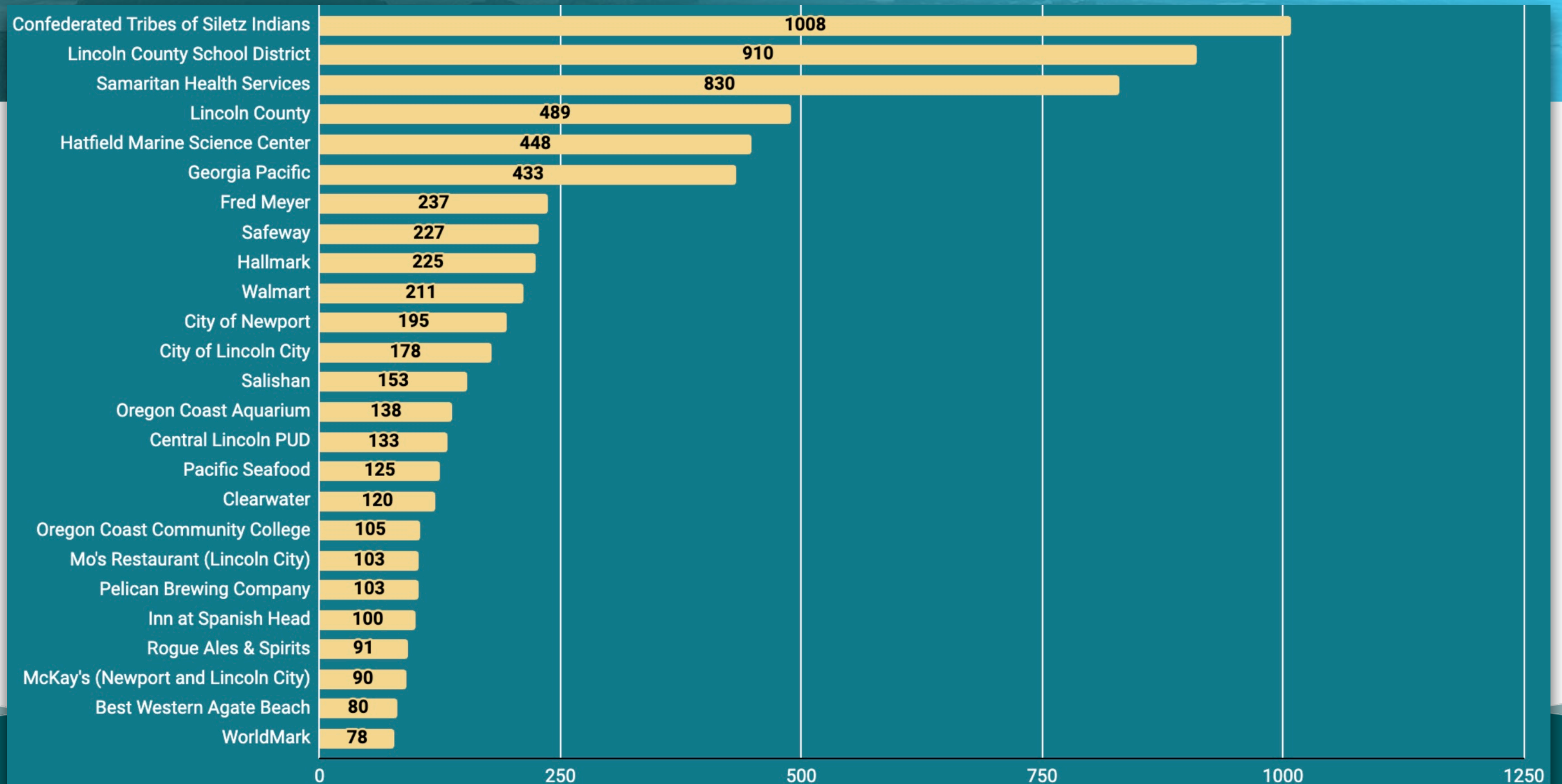
One of EDALC's most important tasks is to continually provide **vital local economic data and information** to help businesses, communities, organizations and policy-makers plan for a brighter future. Our annual Economic Summit brings this information to our larger community, as well as providing fresh insights to challenge old ways of thinking.

- 2023 & 2024 **Economic Summit** (2025 Summit will be March 13th)
- **Major Employers Report** - providing needed research for the Oregon Employment Department
- **Lincoln County Economic Vitality Report Card** - new tools to assess the health of our local economy
- Update to the **2014 Lincoln County Economic Report** (in partnership with The Research Group)
- **NOAA MOC-P Economic Impact Report** (in partnership with The Eastern Research Group)
- **Newport Airport Business Usage Survey** (in partnership with the City of Newport)





# Lincoln County Major Employers Report, 2024





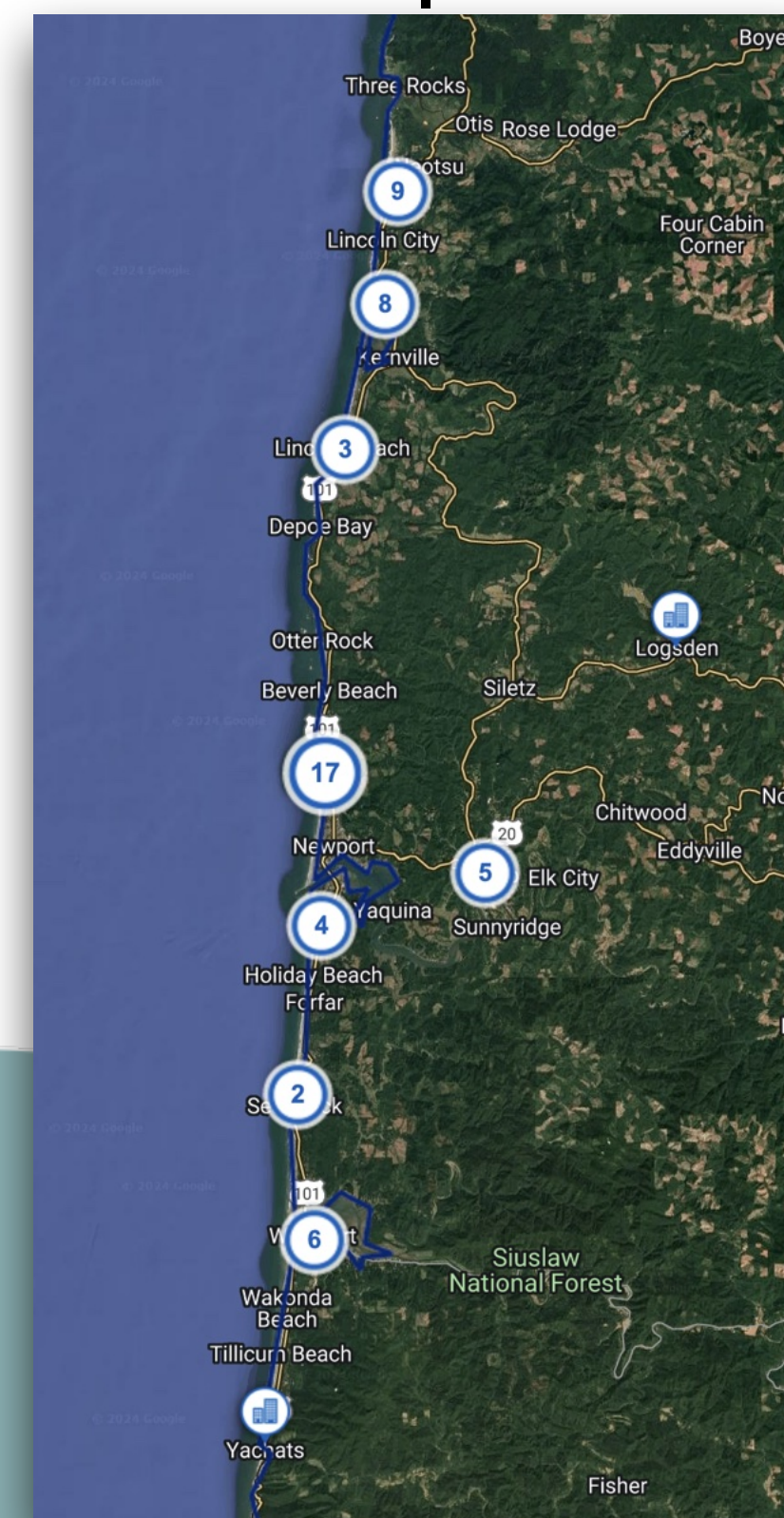


## Managing Impactful Local Economic Development Tools

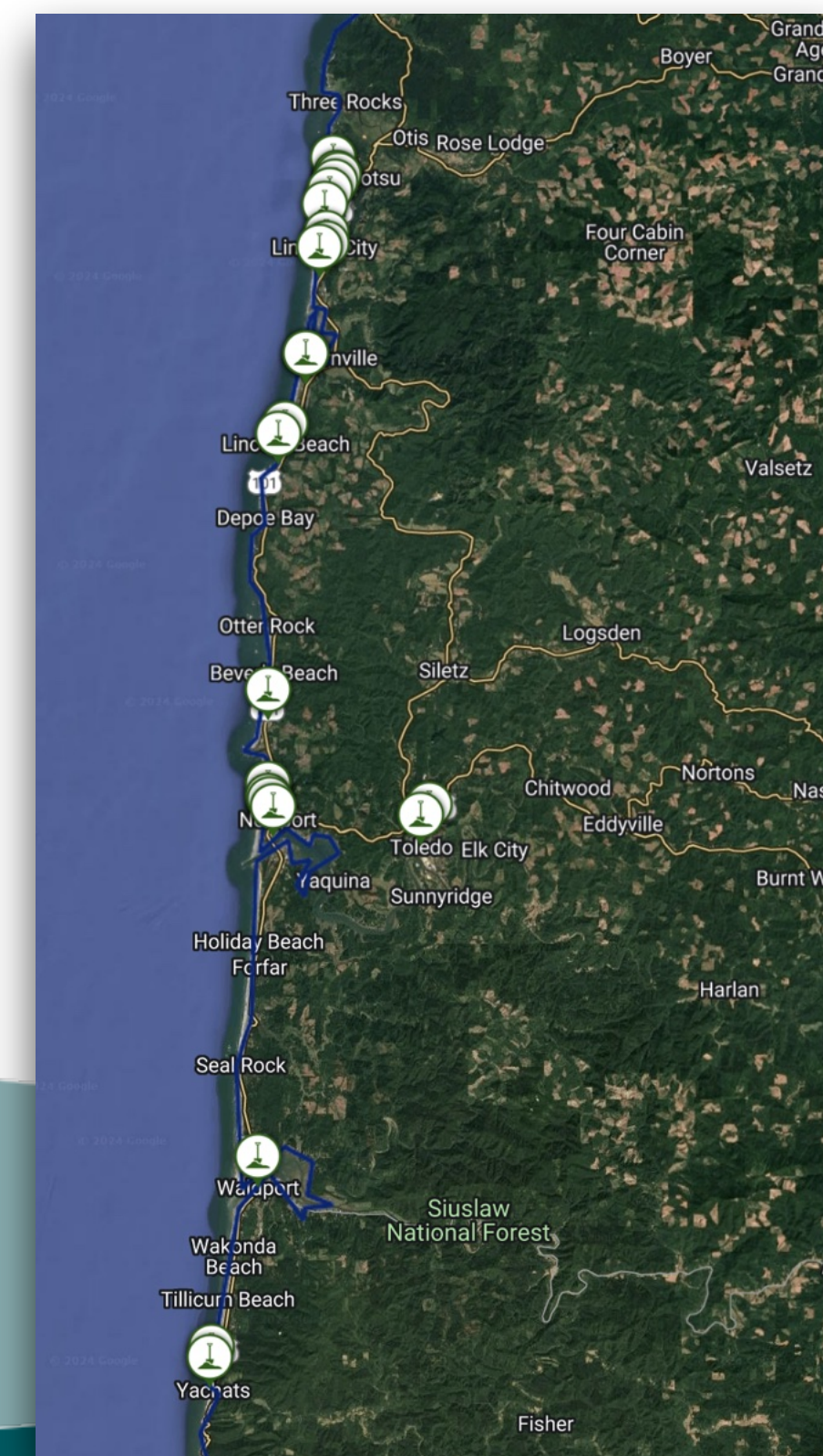
EDALC provides and supports impactful economic development tools. Our organization manages the **Lincoln County Enterprise Zone**, providing tax relief for business investments that lead directly to job creation. **Oregon Prospector** works with local realtors to expand the coverage of available local commercial real estate. EDALC has managed Lincoln County's **Community and Economic Development Grant Program** for over a dozen years.

- **Lincoln County Enterprise Zone** - over \$5M in private investment over past five years, leading to the creation of 25 new FTE jobs
- **Oregon Prospector** - over 70 current active listings - second highest listing count in the State of Oregon
- **Community and Economic Development Grant Program** - \$130,000 granted out each year over the past five years for innovative economic development projects

### Commercial Spaces



### Buildable Lands







## ***Fostering Connections and Collaboration on the Oregon Coast***

The **Community Connector** (CC) role, though relatively new to EDALC, is rooted in over seven years of built relationships and understanding of Lincoln County and the Pacific Northwest Coast's strengths, challenges and systems. Moving away from the "way things have always been done," the CC utilizes the **Rural Community Building Approach** to work alongside collaborators to support system-improving solutions that range from aligning existing efforts to catalyzing dynamic, community-centric shifts. Successful outcomes look like mutually beneficial recommendations that become self-sustaining and spread organically while also inspiring participation from those previously uninvolved.

- **Café Resource** events (seven held in 2024)
- **Take Action Lincoln County** (supporting the CTSI's Nesika Illahee Pow-Wow)
- **Drinking Water Protection** Workshops - coast-wide in partnership with DEQ
- **Rural Community Builders Collective** - statewide learning and support cohort funded by The Ford Family Foundation







## ***Encouraging Our Team to Get Involved Locally and Regionally***

**EDALC** encourages its staff to engage, participate and lead within impactful community and regional organizations. The partial list below covers some of our staff engagement. Add to these organizations the many others that EDALC's Board of Directors support, and you'll clearly see a ripple effect of positive, lasting community impact.

**Affordable Housing Partners; ART Toledo; Cape Perpetua Collaborative; Cascades West Economic Development District; Central Coast Food Web; Coastal Drinking Water Protection Workshop Series Design Team; CW-COG Loan Review Subcommittee; Juntos en Colaboración Core Team; Lincoln City Brownfields Advisory Committee; Mary's Peak to Coast Scenic Byway Committee; Greater Newport Chamber of Commerce; OCCC Board of Education; OCCC Business Curriculum Advisory Committee; Oregon Central Coast Estuary Collaborative; Oregon Coast Community Forest Association; Oregon Ocean Cluster Initiative; Planning, Infrastructure, and Economic Revitalization Program – Steering Committee; SBDC Advisory Committee; Strengthening Rural Families; The Ford Family Foundation's Rural Community Building Collective; Toledo Budget Committee; Yaquina Art Association; Yaquina Bay Economic Foundation**





## ***Innovating in Economic Development's Adjacent Possible Space***

EDALC pursues time-tested economic development strategies, while at the same time striving to develop **new and innovative approaches to rural economic development**. Our Deck of Lenses tool allows our communities to ask vital questions from new and unexpected vantage points. Our strategic planning “gamification” helps communities understand multiple forms of community capital and work to make decisions with limited resources in an engaging way. Our research has underscored the need for an innovative, flexible and sustainable business incubator for Lincoln County.

- **A Deck of Lenses** - an economic development thinking tool
- **Community Building through an Expedition Lens** - reframing vital lessons from the field
- Gamifying the **Strategic Planning Process**
- Preliminary research on a **Lincoln County Business Incubator**



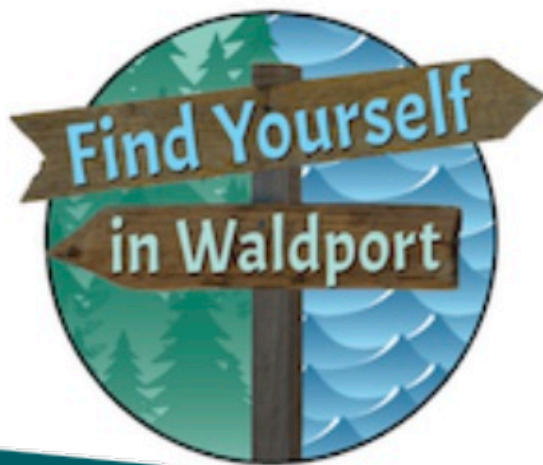




# Our Partners, Members and Investors



LINCOLN COUNTY  
SCHOOL DISTRICT



Douglas Holbrook

Gypsea Weaver

Bryan Fitzsimmons, CPA



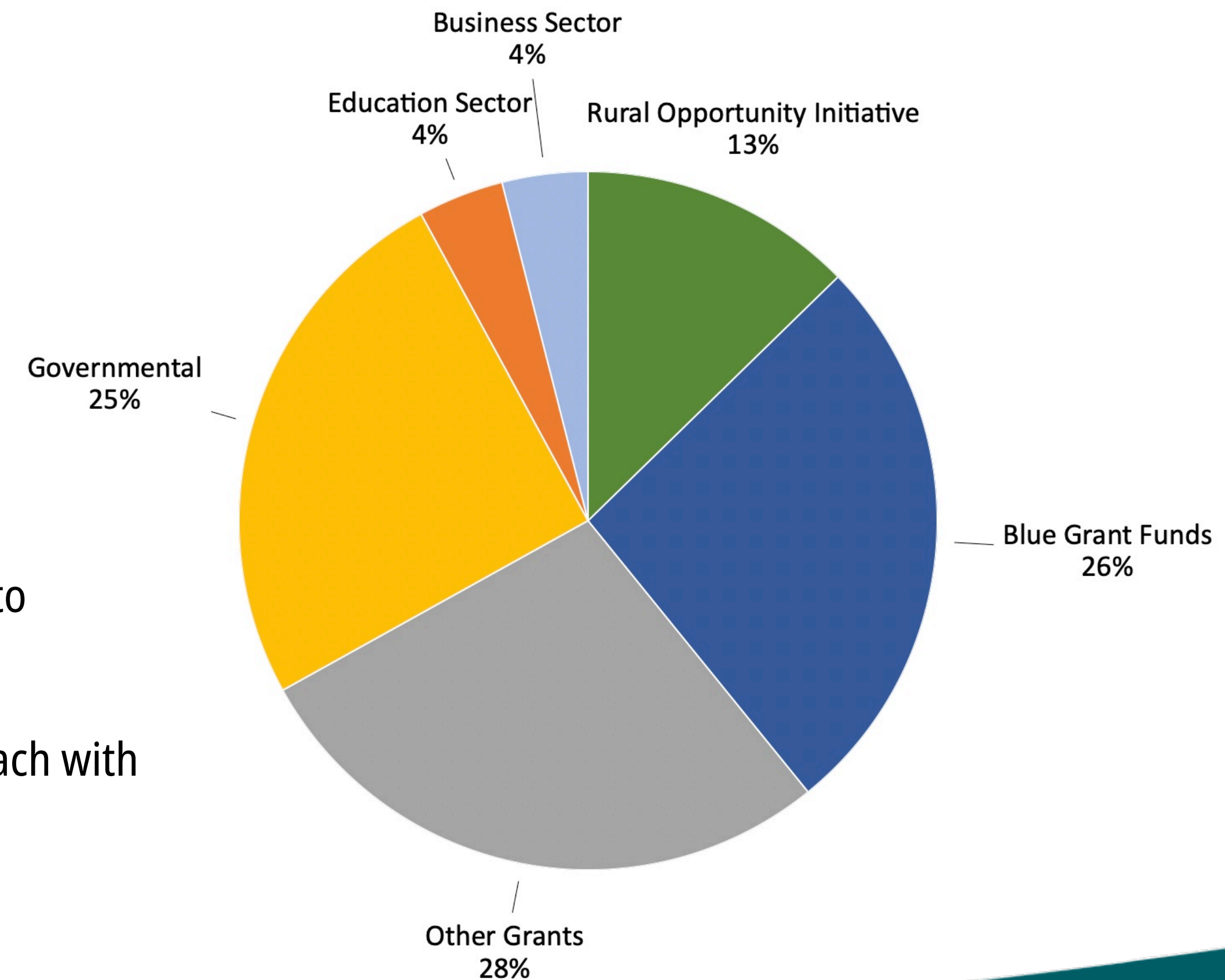




## Seeking Equitable, Diverse Funding for Financial Sustainability

In 2020, **EDALC's Board of Directors** moved to diversify organizational funding, with an eye towards sustaining impactful and innovative economic development work for years to come. EDALC's first task was to develop a solid value proposition and a clear strategic focus. Armed with **proven results** and a set of strategic priorities, EDALC's staff worked to craft a funding model unique to Lincoln County (since traditional EDO funding by traded sector companies isn't a viable option here) and spread out between public sector funding, private sector funding and grant funding.

- Pre-2019, EDALC was funded by a single source, with only occasional grant funds
- Since 2020, EDALC's funding has diversified, and its budget has grown three-fold, to approximately \$360,000 annually
- EDALC has grown from 1.5 FTE to **four full-time, professional staff members**, each with years of experience and complementary areas of expertise





## EDALC STAFF

### **Executive Director**

**Paul Schuytema**

O: 541.867.8579

C: 541.961.8800

E: paul@businesslincolncounty.com



### **Project Manager**

**Sarah Buddingh**

O: 541.867.8567

E: sarah@businesslincolncounty.com



### **Organizational Coordinator**

**Stacie Keating**

O: 541.867.8545

E: stacie@businesslincolncounty.com



### **Community Connector**

**Leslie Palotas**

C: 541.264.6122

E: leslie@businesslincolncounty.com



**Office:** 3120 Crestline Drive, Waldport, OR 97394

**Mail:** PO Box 716, Newport, OR 97365

**[www.BusinessLincolnCounty.com](http://www.BusinessLincolnCounty.com)**

## EDALC BOARD OF DIRECTORS

**Carrie Lewis**, *President*, CEO, Oregon Coast Aquarium

**Robert Cowen**, Ph.D., *Past President*, Associate VP for Research and Operations, Hatfield Marine Science Center

**Majalise Tolan**, Ph.D., *Vice President*, Superintendent, Lincoln County School District

**Lesley Ogden**, M.D., *Secretary*, CEO, Samaritan Lincoln County Hospitals

**Michael Smith**, *Treasurer*, VP and Business Banking Relationship Manager, Umpqua Bank

**Jason Holland**, *At Large*, Executive Director, Oregon Coast Council for the Arts

**Kaety Jacobson**, *Ex Officio*, Commissioner, Lincoln County

**Lorna Davis**, Global Sales Manager, Travel Oregon

**Bryan Fitzsimmons**, Owner, Fitzsimmons CPA

**Doug Holbrook**, Assistant Counsel, Lincoln County

**Paula Miranda**, General Manager, Port of Newport

**Gregory Price**, Director, Small Business Development Center of Lincoln County

**Marshall Roache**, Ed.D, President, Oregon Coast Community College

**Linda Roy**, Owner and Broker, Lincoln City Realty

**From:** [noreply@civicplus.com](mailto:noreply@civicplus.com)  
**To:** [City Hall](#); [Kimmie Jackson](#)  
**Subject:** Online Form Submission #321 for City of Yachats Volunteer Agreement  
**Date:** Sunday, March 9, 2025 10:37:09 AM

---

## City of Yachats Volunteer Agreement

City of Yachats  
501 Highway 101 N

PO Box 345

Yachats, OR 97498

---

*Phone: 541-547-3565*  
*Fax: 541-547-3063*

---

Thank you for your interest in volunteering for City of Yachats. We look forward to partnerships with volunteers to enable us to effectively serve the citizens of our community. In order to ensure the safety of our volunteers and protect the interests of City of Yachats, we require potential volunteers to complete this questionnaire form and participate in a background check. Thank you for volunteering.

---

|            |            |
|------------|------------|
| First Name | Marguerite |
|------------|------------|

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|           |          |
|-----------|----------|
| Last Name | Petersen |
|-----------|----------|

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|         |             |
|---------|-------------|
| Address | <div></div> |
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|      |         |
|------|---------|
| City | Yachats |
|------|---------|

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|       |    |
|-------|----|
| State | OR |
|-------|----|

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|          |       |
|----------|-------|
| Zip Code | 97498 |
|----------|-------|

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| Daytime Phone | <div></div> |
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| Evening Phone | <div></div> |
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|-------------|-------------|
| <div></div> | <div></div> |
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(Section Break)

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Volunteer Activity

---

|                                            |                    |
|--------------------------------------------|--------------------|
| Please describe the type of volunteer work | Library Commission |
|--------------------------------------------|--------------------|

you are interested in performing or activity/event you wish to volunteer for.

Please list the date(s) or range of dates for which you would like to volunteer

Any Time

Statement of Interest or Related Experience for Commissions & Committees

Always loved Libraries and Books, donated funds to new Library Building

Upload document, if needed

*Field not completed.*

(Section Break)

#### References

*Please list two references that are **not related to you** and that have knowledge of your relevant experience for the type of volunteer activity you are interested in.*

##### Reference 1

First Name

Natalie

Last Name

Daley

Address

[REDACTED]

[REDACTED]

[REDACTED]

State

OR

Zip Code

97330

Phone Number

[REDACTED]

Relationship

Friend

Years Known

40 plus

##### Reference 2

First Name

Vickie

Last Name

Martin

Address

*Field not completed.*

|              |            |
|--------------|------------|
| City         | Yachats    |
| State        | OR         |
| Zip Code     | 97498      |
| Phone Number | ██████████ |
| Relationship | Neighbour  |
| Years Known  | 20         |

Emergency Information

*Name and contact information for the person(s) to reach in the event of an emergency.*

|              |                  |
|--------------|------------------|
| Name         | Kirsten Petersen |
| Phone Number | ██████████       |
| Relationship | Daughter         |
| Name         | Poul Petersen    |
| Phone Number | 5418299443       |
| ██████████   | Son              |

I understand and agree to the following:

- I will keep all issues pertaining to city business confidential
- I may be subject to background and motor vehicle record checks.
- I will adhere by Oregon Occupational Safety and Health Division (OR-OSHA) safety standards and training I am provided.
- I have read and understand the Volunteer Policy.

I hereby certify that the facts set forth in this volunteer registration are true to the best of my knowledge. I agree that if the information given in my registration, resume, or any other materials, or during any interview, is found to be false in any way, it shall be considered sufficient cause for denial of volunteer status.

I understand that City of Yachats is not obligated to appoint me to a volunteer position and that nothing contained in the volunteer registration form is intended to create a contract between City of Yachats and me. In addition to the above items, I agree to comply with the policies, rules, regulations, and procedures of City of Yachats, which I understand may change at any time and I understand that my volunteer status can be terminated with or without cause or notice, at any time, at the option of either me or City of Yachats.



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| Signature                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Marguerite Petersen         |
| Date                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 3/9/2025                    |
| Required for all Minors: Parent or Guardian's Authorization for Medical Care & Consent to Agreement                                                                                                                                                                                                                                                                                                                                                                                                                         |                             |
| <i>I PARENT/GUARDIAN as parent or legal guardian, hereby grant permission for MINOR to do volunteer work for City of Yachats. In the event of an emergency, accident, or illness, I authorize City of Yachats and its employees to administer emergency medical care to my child and/or, if deemed necessary, to secure emergency medical services and incur expenses for which I will be responsible for payment. My signature in the following hereby represents that I have read, understand, and to this agreement.</i> |                             |
| Parent/Guardian                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <i>Field not completed.</i> |
| Minor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <i>Field not completed.</i> |
| Signature                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <i>Field not completed.</i> |
| Date                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <i>Field not completed.</i> |
| Version 2022-10-01                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                             |

Email not displaying correctly? [View it in your browser.](#)



**CITY OF YACHATS  
RESOLUTION NO. 2025-255  
A RESOLUTION APPOINTING MEMBERS TO THE  
LIBRARY COMMISSION**

**WHEREAS,** The following Commission member has agreed to accept an appointment to the Library Commission, if offered, and

**WHEREAS,** The City Council discussed the appointment at the May 21, 2025, meeting; and

**NOW THEREFORE,** the City of Yachats resolves that the following appointment is made:

Yachats Library Commission:

- Marg Peterson, Seat E, Expiring 12/26

**Passed and adopted May 21, 2025. This Resolution is effective upon adoption.**

Attest:

\_\_\_\_\_  
Craig Berdie, Mayor

\_\_\_\_\_  
Bobbi Price, City Manager



*City Council Regular Meeting*

*Meeting Date: May 21, 2025*

---

**ITEM TITLE:** Water Capacity Report

---

**DISCUSSION/BACKGROUND/ISSUE:**

City Council Goal: Housing Supply

Action Item 3.3: Perform a capacity analysis of the existing water system to determine its maximum water delivery capability.

In response to the above City Council Goal, our City Water lead prepared a water capacity study using data from the water master plan and the water management and conservation plan to share with the City Council. This report includes an analysis of water demand and population.

---

**RELEVANCE TO 2025 COUNCIL GOALS:**

1. Achieve water sustainability
  2. Provide safe access to and use of city infrastructure, trails, and parks
  3. Identify ways to expand the housing supply and diversify housing options
  4. Environmentally aware in all we do
  5. Effectively manage and plan for the city's financial needs
  6. Deliver efficient, effective, transparent municipal services
  7. Synchronize and update city policies and administrative rules.
- 

**PREPARED BY:**

Rick McClung, Water Lead

---

**Supporting Document Attachments:**

[Water Capacity Report- McClung](#)

# Water Demand Analysis

May 13<sup>th</sup>, 2025

This report used data from the Water Master Plan and the Water Management and Conservation Plan to perform the analysis of water demand and population report for the City Council.

## Raw water

Raw water availability can drop to 185 gallons a minute during a large drought. At this rate the water plant could produce about 200,000 gallons a day if it ran 24 hours a day. This is not enough water to move forward into the future.

## Interconnections with SWLCWPUD

The city has an interconnection with Southwest Lincoln County Water People's Utility District (SWLCWPUD), which can be used to supply the City's distribution system with water during water shortages. This interconnection has a capacity of 0.33 cfs (150 gpm) and is a two-way interconnection. Unless the city finds alternative water sources the city will need to use and depend on SWLCWPUD for supplemental water -now and in the future.

## Annual, Monthly, and Seasonal Demand

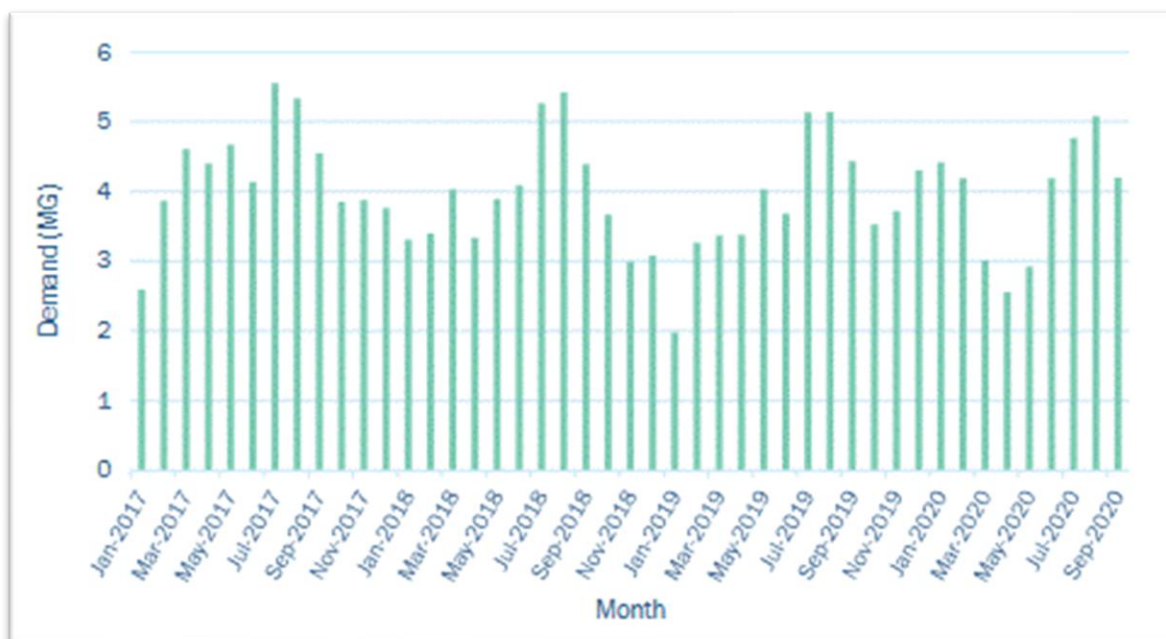
The summary below presents the volumes of finished water produced annually at the water treatment plant from 2017 through 2020. It shows annual water demand, average day demand (ADD), and maximum month demand (MMD) as a volume and rate.

## Summary, 2017 to 2020

| Year    | Annual Water Demand (MG) | Average Day Demand (ADD) | Max Month Demand (MMD) | Max Month Demand (MMD)* | Max Month Demand (MMD)* |
|---------|--------------------------|--------------------------|------------------------|-------------------------|-------------------------|
|         |                          | mgd                      | MG                     | mgd                     | cfs                     |
| 2017    | 51.2                     | 0.14                     | 5.34                   | 0.17                    | 0.27                    |
| 2018    | 46.9                     | 0.13                     | 5.42                   | 0.17                    | 0.27                    |
| 2019    | 46.0                     | 0.13                     | 5.15                   | 0.17                    | 0.27                    |
| 2020    | **                       | **                       | 5.08                   | 0.16                    | 0.25                    |
| Average | 48.0                     | 0.13                     | 5.25                   | 0.17                    | 0.27                    |
| Max     | 51.2                     | 0.14                     | 5.42                   | 0.17                    | 0.27                    |



The Graff shows the seasonal variations in water demand throughout the year, showing the typical pattern of increased water demand in summer and lower demand during the winter. During the summer peak demand season, the treatment plant is typically operated on a daily or almost daily basis.



## Population Projections

The Portland State University Population Research Center prepared population projections for Lincoln County in 2017. These projections estimate the population of Yachats within the UGB to increase to 1,061 in 2040, based on an average annual growth rate of 1.4 percent from 2020-2035 and 0.9 percent from 2035-2067. The City used these projected annual growth rates to project that the City's population would be 940 in 2020 and 1,070 in 2041.

However, these projections underrepresent the population that the city experiences at points during the year, and as a result, the city developed population projections that account for seasonal occupancy and a wider range of users. The city considered the influence of seasonal occupancy on its water service population given that many of its connections are vacation homes or are utilized for tourism (e.g., hotels and vacation rentals). Water use from these connections fluctuates on a seasonal basis with increases during the summer, weekends, and holidays. To account for fluctuations in demand related to the degree of occupancy of the service population, the city assumed occupancy percentages associated with levels of demand, with the MMD reflecting 80 percent occupancy and MDD reflecting 100 percent occupancy of the total service population.

The city determined that its water demand projections needed to focus on a service population estimate at full occupancy comprised of three different types of water users: single-family, multifamily, and hotel rooms. The City estimated the number of people per connection for the three types of users comprising the service population: single-family units (1.8), multifamily units (1.8), and hotel rooms (1.2).

Each user type was assumed to grow at the same rate forecasted by PSU. The city estimated the Municipal Water Supply Element

The data below presents the resulting projected service population at 80 and 100 percent occupancy.

| Year | MMD<br>Population | MDD<br>Population |
|------|-------------------|-------------------|
| 2020 | 1,753             | 2,191             |
| 2031 | 2,045             | 2,556             |
| 2041 | 2,282             | 2,853             |

### **Demand Forecast**

The city combined the projected populations described with historical water demand data to develop its water demand projections. Specifically, the city calculated the projected MMD and MDD by multiplying the projected total service population by the estimated water use rate of the service population during corresponding occupancy (100 gallons per capita per day for both the MMD and MDD occupancy scenarios) and the corresponding occupancy rate (80 percent for the MMD and 100 percent for the MDD). Given that the City's historical water production data cannot be used to determine MDDs, the city used a conservative municipal per capita water consumption of 100 gallons per person per day, which compared well to City data for relatively high-water demand events, including historical peak week water demands during the summer, and to water plant operator observations.

### **The City's demand projections also include the following assumptions.**

- Future occupancy rates will remain approximately equal to the existing occupancy rates.
- The ratio of residential to non-residential use (commercial, industrial and public uses) will remain constant. In other words, future commercial and industrial developments will track population growth.

- Long-term per capita water demands will not exceed the City's historical averages despite anticipated longer, warmer summers due to water conservation measures that will be implemented.

### **Municipal Water Supply Element**

- New commercial and industrial developments will not be large water users; no provision has been made for new industries with heavy water demands, such as food processing or beverage production.
- The population projections are reasonable estimates of future municipal populations and the ratio between MDDs to ADDs will remain relatively constant during the planning period.
- Future water loss will not exceed the City's historical averages of 6 percent to 12.4 percent.
- City's MMD projections in 2031 and 2041, which are 0.31 cfs and 0.34 cfs.
- City's MDD projections in 2031 and 2041, which are 0.40 cfs and 0.44 cfs.

| <b>MMD Projections</b> |                   |                  |                  |                  |
|------------------------|-------------------|------------------|------------------|------------------|
| <b>Year</b>            | <b>Population</b> | <b>MMD (gpm)</b> | <b>MMD (mgd)</b> | <b>MMD (cfs)</b> |
| 2020                   | 2,191             | 117              | 0.16             | 0.25             |
| 2031                   | 2,556             | 138              | 0.20             | 0.31             |
| 2041                   | 2,853             | 154              | 0.22             | 0.34             |

| <b>MDD Projections</b> |                   |                  |                  |                  |
|------------------------|-------------------|------------------|------------------|------------------|
| <b>Year</b>            | <b>Population</b> | <b>MDD (gpm)</b> | <b>MDD (mgd)</b> | <b>MDD (cfs)</b> |
| 2020                   | 2,191             | 152              | 0.22             | 0.34             |
| 2031                   | 2,556             | 178              | 0.26             | 0.40             |
| 2041                   | 2,853             | 198              | 0.28             | 0.44             |

*\*The average person uses 73 to 100 gallon per day*

Thank you,

Rick McClung

Yachats Water Department



# INTEROFFICE MEMO

**TO:** Angela Kargel, P.E.  
State Traffic Engineer

**FROM:** Jamie Schmidt, P.E.  
Region 2 Traffic Operations Engineer  
(971) 208-4095

SCHMIDT  
Jamie M

Digitally signed by  
SCHMIDT Jamie M  
Date: 2025.04.23 16:39:29  
-07'00'

Region 2 Traffic Operations Engineer

**SUBJECT: Speed Zone Investigation #14029**  
**OREGON COAST HIGHWAY #009 (US 101)**  
**250 feet north of Ocean Wayside Lane (MP 163.32) to**  
**250 feet south of Windy Way (MP 165.55)**  
**ODOT / ODOT – City of Yachats**

A speed zone investigation has been conducted on the Oregon Coast Highway #009 (Us 101) from 250 feet north of Ocean Wayside Lane (MP 163.32) to 250 feet south of Windy Way (MP 165.55). The investigation was requested by Rick McClung, Public Works Leader, City of Yachats. The city requested 25 mph – “Yachats is a walking and tourist city, The streets always have a lot of people walking and HWY 101 is dangerous because traffic is moving to fast.”.

There are two investigated sections in this report. The first investigated section (Section A) is 0.68 miles in length and light business in density and culture with a suburban commercial / residential context and an ADT of 5286. This road is classified as a Rural Other Principal Arterial (Rural City – Yachats). Two spot speed check showed the cumulative 85% speed to be 49 mph and the cumulative 50% speed to be 43 mph. Sixty-eight percent of the cars are traveling within the pace limits of 38 - 47 mph. There were 3 reported crashes between 01/01/20 and 12/31/22. There were 0 fatal and 0 injury A crashes in that same time period. The three year section crash rate is 0.76, with a statewide comparable rate of 1.15. The current posted speed for most of this section is 40 mph. We are requesting a 500 foot extension northerly into the existing statutory 55 mph zone. This 500 foot extension covers a newly constructed fire station driveway that had a fatal crash in 2024.

The second investigated section (Section C) is 0.78 miles in length and moderate residential in density and culture with a suburban residential context and an ADT of 3605. This road is classified as a Rural Other Principal Arterial (Rural City – Yachats). Two spot speed check showed the cumulative 85% speed to be 49 mph and the cumulative 50% speed to be 43 mph. Seventy-five percent of the cars are traveling within the pace limits of 39 - 48 mph. There was 1 reported crashes between 01/01/20 and 12/31/22. There were 0 fatal and 0 injury A crashes in that same time period. The three year section crash rate is 0.33, with a statewide comparable rate of 1.15. The current posted speed for this section is 40 mph.

We are recommending to retain the existing 40 mph speed limit for Section A based on 85th percentile speed, 50th percentile speed, functional classification, we are requesting a 500 foot extension north to include a newly constructed fire station. The extension is to be established under OAR 734-020-0015(8)(d). A designated speed zone may be extended or shortened up to 500 feet no more than once by performing a minor adjustment study within that segment. We are recommending to retain the existing 40 mph speed limit for Section C based on 85th percentile speed, 50th percentile speed, functional classification. Our recommendation for retaining the existing 40 mph zone is under OAR 734-020-0015 (2)(d) The 50th percentile speed is 35 or greater.

If you concur with this recommendation, please note your concurrence on the attached report.

JS/WR

**OREGON DEPARTMENT OF TRANSPORTATION**  
Report of Speed Zone Investigation  
**OREGON COAST HIGHWAY #009 (US 101)**

Approved by  
State Traffic-Roadway Engineer

250 feet north of Ocean Wayside Lane (MP 163.32) to 250 feet south of Windy Way (MP 165.55)  
ODOT / ODOT – City of Yachats  
April 15, 2025

Recommendation: Rescind existing SZ order 13171 dated December 30, 2020 and establish the following speed zoning.

| <u>Section</u>                                                                                  | <u>MP</u>        | <u>Existing</u>   | <u>Recommended</u> |
|-------------------------------------------------------------------------------------------------|------------------|-------------------|--------------------|
| <u>Investigated for Minor Adjustment:</u>                                                       |                  |                   |                    |
| <b>A</b> From: 250 feet north of Ocean Wayside Lane<br>To: 50 feet north of Overleaf Lodge Lane | 163.32<br>163.41 | 55 mph<br>(stat.) | 40 mph <u>2/</u>   |
| <u>Investigated:</u>                                                                            |                  |                   |                    |
| <b>A</b> From: 50 feet north of Overleaf Lodge Lane<br>To: 9 <sup>th</sup> Street               | 163.41<br>164.00 | 40 mph            | 40 mph <u>2/</u>   |
| <u>Not Investigated:</u>                                                                        |                  |                   |                    |
| <b>B</b> From: 9 <sup>th</sup> Street<br>To: 200 feet south of Yachats River Bridge             | 164.00<br>164.77 | 25 mph            | 25 mph <u>2/</u>   |
| <u>Investigated:</u>                                                                            |                  |                   |                    |
| <b>C</b> From: 200 feet south of Yachats River Bridge<br>To: 50 feet north of Windy Way         | 164.77<br>165.48 | 40 mph            | 40 mph <u>2/</u>   |
| <b>C</b> From: 50 feet north of Windy Way<br>To: 250 feet south of Windy Way                    | 165.48<br>165.55 | 40 mph            | 40 mph <u>1/</u>   |
| <u>1/</u> ODOT                                                                                  |                  |                   |                    |
| <u>2/</u> ODOT – City of Yachats (interested jurisdiction)                                      |                  |                   |                    |

Historical Background:

Investigation requested by: Rick McClung, Public Works Leader, City of Yachats.

Requested Speed: 25 mph – “Yachats is a walking and tourist city, The streets always have a lot of people walking and HWY 101 is dangerous because traffic is moving to fast.”

Previous Action: SZ order 13171 dated December 30, 2020.

| <u>Investigation:</u>        | <u>Section A</u>      | <u>Section C</u>     |
|------------------------------|-----------------------|----------------------|
| Section Length               | 0.68 mile             | 0.78 mile            |
| 85% Speed                    | 49 mph                | 49 mph               |
| 50% Speed                    | 43 mph                | 43 mph               |
| 2020-2022 Section Crash Rate | 0.76                  | 0.33                 |
| 2021 Average Daily Traffic   | 5286                  | 3605                 |
| Context                      | Suburban Comm. / Res. | Suburban Residential |
| Culture Type & Density       | Light Business        | Moderate Residential |
| Horizontal Alignment         | 0 curves              | 0 curves             |
| Vertical Alignment           | Mostly Level          | Mostly Level         |
| Curve Signs & Speed Riders   | None                  | None                 |
| Existing Posted Speed        | 40 mph                | 40 mph               |
| Recommended Speed            | 40 mph                | 40 mph               |



| <u>Roadway Data:</u> | <u>Section A</u>     | <u>Section C</u>     |
|----------------------|----------------------|----------------------|
| Surface              | AC                   | AC                   |
| Lanes                | 2                    | 2                    |
| Width                | 25' – 26' FL to FL   | 24' FL to FL         |
| Parking              | Partially Prohibited | Partially Prohibited |
| Shoulders            | 4' – 9' paved        | 0' – 9' paved        |
| Intersecting Streets | 9                    | 12                   |
| Paved                | 7                    | 9                    |
| Stopped              | 9                    | 12                   |
| Signalized and Other | 0                    | 0                    |
| Pedestrian Activity  | Med                  | Low                  |
| Bicycle Activity     | Med                  | Low                  |
| Bicycle Lanes        | 0%                   | 0%                   |
| Sidewalks            | 14%                  | 0%                   |
| Marked Crosswalks    | 0                    | 0                    |
| Enhanced Crosswalks  | 0                    | 0                    |
| Transit              | No                   | No                   |

| <u>Crash Data:</u>                       |                       |                       |
|------------------------------------------|-----------------------|-----------------------|
| Study Period                             | 1/1/2020 – 12/31/2022 | 1/1/2020 – 12/31/2022 |
| 2020-2022 Total Crashes                  | 3                     | 1                     |
| 2020-2022 Fatal K Crashes                | 0                     | 0                     |
| 2020-2022 Serious Injury A Crashes       | 0                     | 0                     |
| 2020-2022 Injury B and C Crashes         | 2                     | 0                     |
| 2020-2022 No Injury O Crashes            | 1                     | 1                     |
| 2020-2022 Section Crash Rate (R)         | 0.76                  | 0.33                  |
| 2022 Comparable Crash Rate (r) <u>1/</u> | 1.15                  | 1.15                  |
| Deviation (R-r)                          | -                     | -                     |

| <u>Spot Speed Data:</u>      |             |             |
|------------------------------|-------------|-------------|
| 85% Speed                    | 49 mph      | 49 mph      |
| 50% Speed                    | 43 mph      | 43 mph      |
| Pace Limits <u>2/</u>        | 38 – 47 mph | 39 – 48 mph |
| % in Pace                    | 68%         | 75%         |
| Maximum Speed                | 58 mph      | 63 mph      |
| Posted Speed                 | 40 mph      | 40 mph      |
| % Exceeding Posted Speed     | 71%         | 83%         |
| Computed 85% Speed <u>3/</u> | 49 mph      | 49 mph      |
| Recommended Speed            | 40 mph      | 40 mph      |

1/ Rural Other Principal Arterial (Rural City – Yachats)

2/ Ten mile-per-hour range containing the largest number of sample vehicles

3/ 85% speed minus deviation/85% speed (if Deviation is zero or negative)

#### Factors Influencing Recommendation:

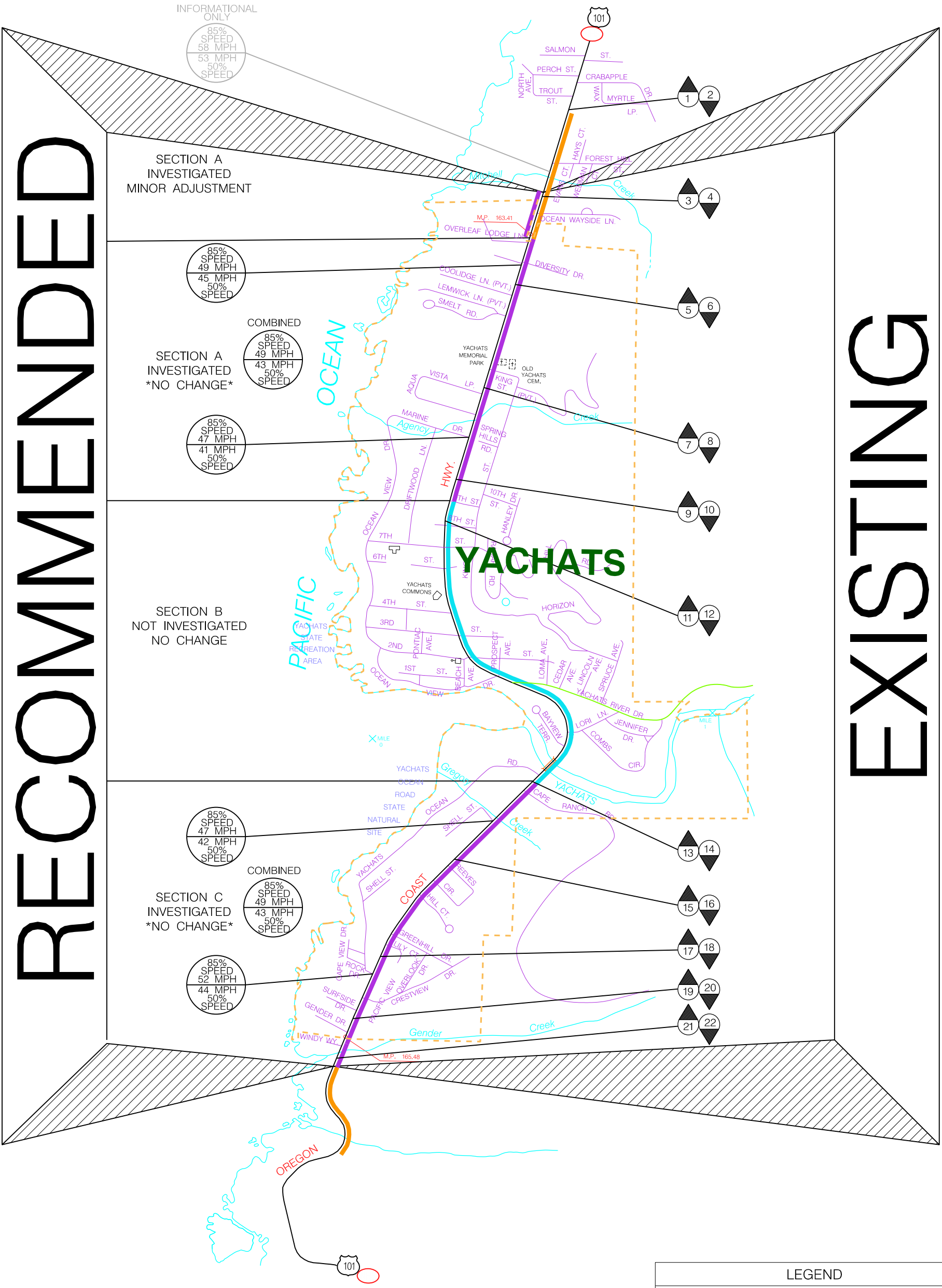
Section A – Minor Adjustment, 85th percentile speed, 50th percentile speed, functional classification.

Section C – 85th percentile speed, 50th percentile speed, functional classification

OAR 734-020-0015(8)(d). A designated speed zone may be extended or shortened up to 500 feet no more than once by performing a minor adjustment study within that segment.

OAR 734-020-0015 (2)(d) The 50th percentile speed is 35 or greater

SPEED ZONE INVESTIGATION  
OREGON COAST HIGHWAY #009 (US 101)  
ODOT / ODOT – CITY OF YACHATS



RECOMMENDED

EXISTING

| LEGEND |               |
|--------|---------------|
|        | 20 MPH        |
|        | 25 MPH        |
|        | 30 MPH        |
|        | 35 MPH        |
|        | 40 MPH        |
|        | 45 MPH        |
|        | 50 MPH        |
|        | 55 MPH (STAT) |
|        | CITY LIMITS   |



**TYPICAL VIEWS  
OREGON COAST HIGHWAY (US101)  
ODOT  
April 24, 2025**



1. Looking northbound from 400 feet south of Trout Street.



2. Looking southbound from 400 feet south of Trout Street.



**TYPICAL VIEWS  
OREGON COAST HIGHWAY (US101)  
ODOT  
April 24, 2025**



3. Looking northbound from 200 feet north of Ocean Wayside Lane.



4. Looking southbound from 200 feet north of Ocean Wayside Lane.



**TYPICAL VIEWS  
OREGON COAST HIGHWAY (US101)  
ODOT – CITY OF YACHATS  
April 24, 2025**



5. Looking northbound from 130 feet north of Coolidge Lane.



6. Looking southbound from 130 feet north of Coolidge Lane.



**TYPICAL VIEWS**  
**OREGON COAST HIGHWAY (US101)**  
**ODOT – CITY OF YACHATS**  
**April 24, 2025**



7. Looking northbound from 75 feet north of Aqua Vista Loop (northern conn.).



8. Looking southbound from 75 feet north of Aqua Vista Loop (northern conn.).



**TYPICAL VIEWS  
OREGON COAST HIGHWAY (US101)  
ODOT – CITY OF YACHATS  
April 24, 2025**



9. Looking northbound from 250 feet north of 9<sup>th</sup> Street.



10. Looking southbound from 250 feet north of 9<sup>th</sup> Street.



TYPICAL VIEWS  
OREGON COAST HIGHWAY (US101)  
ODOT – CITY OF YACHATS  
April 24, 2025



11. Looking northbound from 50 feet north of 8<sup>th</sup> Street.



12. Looking southbound from 50 feet north of 8<sup>th</sup> Street.



TYPICAL VIEWS  
OREGON COAST HIGHWAY (US101)  
ODOT – CITY OF YACHATS  
April 24, 2025



11. Looking northbound from 50 feet north of 8<sup>th</sup> Street.



12. Looking southbound from 50 feet north of 8<sup>th</sup> Street.



**TYPICAL VIEWS  
OREGON COAST HIGHWAY (US101)  
ODOT – CITY OF YACHATS  
April 24, 2025**



13. Looking northbound from 100 feet south of Yachats Ocean Road.



14. Looking southbound from 100 feet south of Yachats Ocean Road.



TYPICAL VIEWS  
OREGON COAST HIGHWAY (US101)  
ODOT – CITY OF YACHATS  
April 24, 2025



15. Looking northbound from 100 feet north of Reeves Circle (northern conn.).



16. Looking southbound from 100 feet north of Reeves Circle (northern conn.).



**TYPICAL VIEWS  
OREGON COAST HIGHWAY (US101)  
ODOT – CITY OF YACHATS  
April 24, 2025**



17. Looking northbound from 150 feet north of Lily Court.



18. Looking southbound from 150 feet north of Lily Court.



**TYPICAL VIEWS  
OREGON COAST HIGHWAY (US101)  
ODOT – CITY OF YACHATS  
April 24, 2025**



19. Looking northbound from 100 feet south of Surfside Drive.



20. Looking southbound from 100 feet south of Surfside Drive.



**TYPICAL VIEWS  
OREGON COAST HIGHWAY (US101)  
ODOT  
April 24, 2025**



21. Looking northbound from 150 feet south of Windy Way.



22. Looking southbound from 150 feet south of Windy Way.



## Crash Listing

Roadway Oregon Coast Hwy #009  
Route Number US 101  
County Lincoln  
250 ft N of Ocean Wayside Lane (MP 163.32)  
To 250 feet south of Windy Way (MP 165.55)  
Years 2020 To 2022

From

[illegible]

\*Bicycle Crashes are included in other collision types, do not count twice

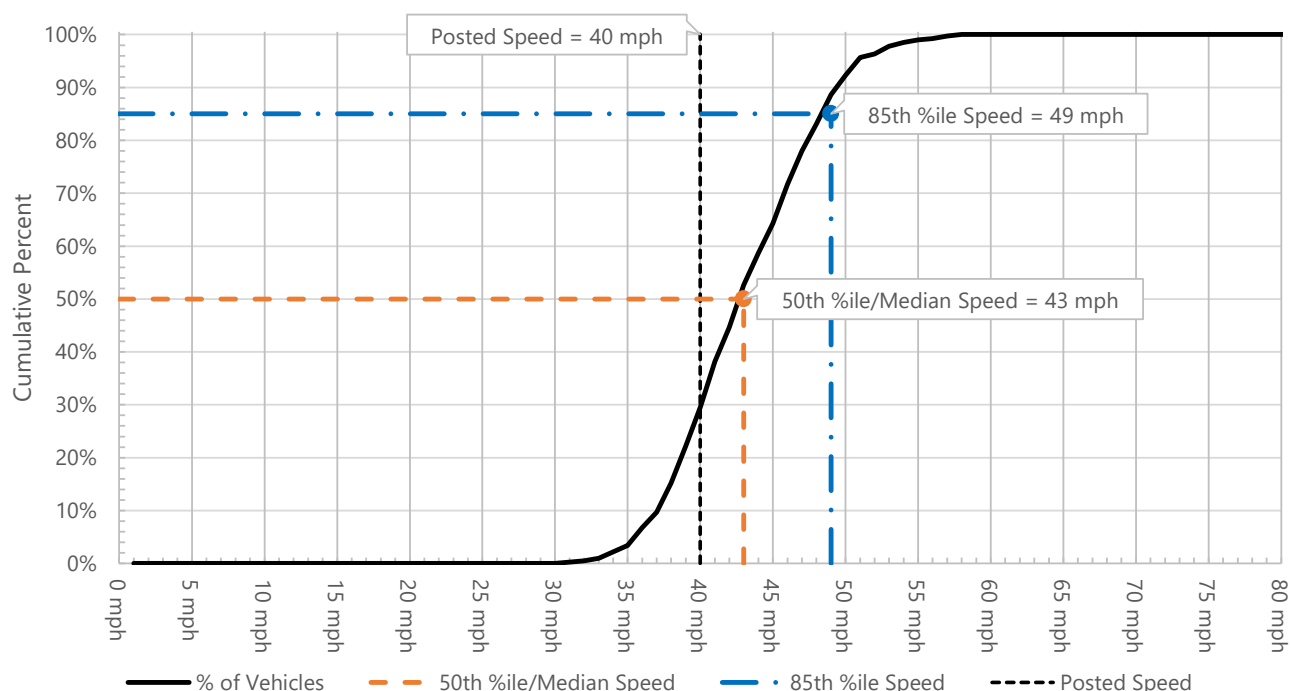
Compiled By: Weldon Ryan

Date: 4/15/2025

# Spot Speed Measurement Report - Section Summary

|                            |                         |                        |                     |
|----------------------------|-------------------------|------------------------|---------------------|
| <b>Roadway</b>             | Oregon Coast Hwy        | <b>Investigation #</b> | 14029               |
| <b>City</b>                | Yachats                 | <b>Date</b>            | April 09, 2025      |
| <b>County</b>              | Lincoln                 | <b>Time</b>            | 10:46 AM - 02:47 PM |
| <b>Location</b>            | Section A Combined      | <b>Weather</b>         | SUNNY               |
| <b>Direction of Travel</b> | Southbound & Northbound | <b>Investigator</b>    | WR (ODOT)           |

## Combined Direction Speed Profile



## Summary Statistics (2 Spot Speed Studies)

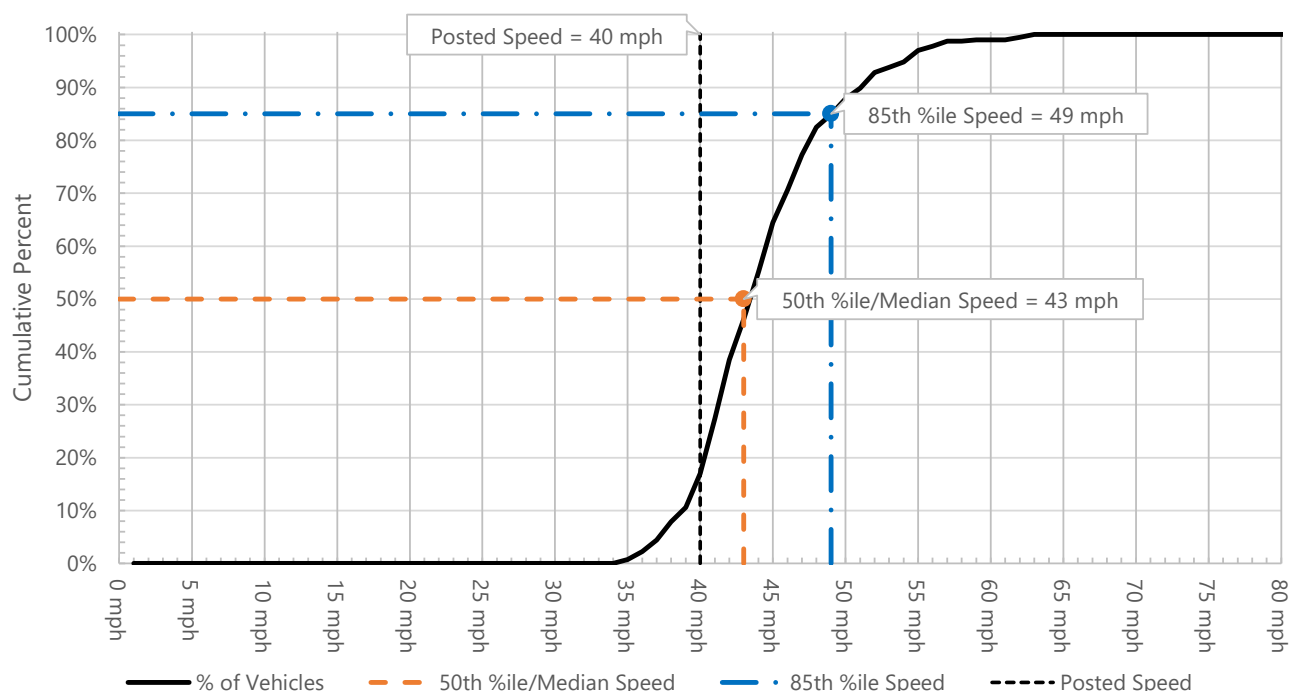
| Direction                | Southbound      | Combined        | Northbound      |
|--------------------------|-----------------|-----------------|-----------------|
| Total # of Vehicles      | 225 vehicles    | 414 vehicles    | 189 vehicles    |
| 85th %ile Speed          | 47 mph          | 49 mph          | 50 mph          |
| 50th %ile/Median Speed   | 41 mph          | 43 mph          | 44 mph          |
| Mean Speed               | 42 mph          | 44 mph          | 45 mph          |
| Standard Deviation       | 4.8 mph         | 4.9 mph         | 4.6 mph         |
| Pace Limits*             | 38 mph - 47 mph | 38 mph - 47 mph | 40 mph - 49 mph |
| % In Pace                | 71%             | 68%             | 70%             |
| Max Speed                | 58 mph          | 58 mph          | 57 mph          |
| Posted Speed             | 40 mph          | 40 mph          | 40 mph          |
| % Exceeding Posted Speed | 62%             | 71%             | 81%             |

\*10 mph range containing the largest number of sampled vehicles.

## Spot Speed Measurement Report - Section Summary

|                            |                         |                                        |                                                |
|----------------------------|-------------------------|----------------------------------------|------------------------------------------------|
| <b>Roadway</b>             | Oregon Coast Hwy        | <b>Investigation #</b>                 | 14029                                          |
| <b>City</b>                | Yachats                 | <b>Start of First Spot Speed Study</b> | April 08, 2025 03:48 PM                        |
| <b>County</b>              | Lincoln                 | <b>End of Last Spot Speed Study</b>    | April 09, 2025 10:34 AM                        |
| <b>Location</b>            | Section C Combined      | <b>Weather</b>                         | See individual reports for specific locations. |
| <b>Direction of Travel</b> | Southbound & Northbound | <b>Investigator</b>                    | WR (ODOT)                                      |

### Combined Direction Speed Profile



### Summary Statistics (2 Spot Speed Studies)

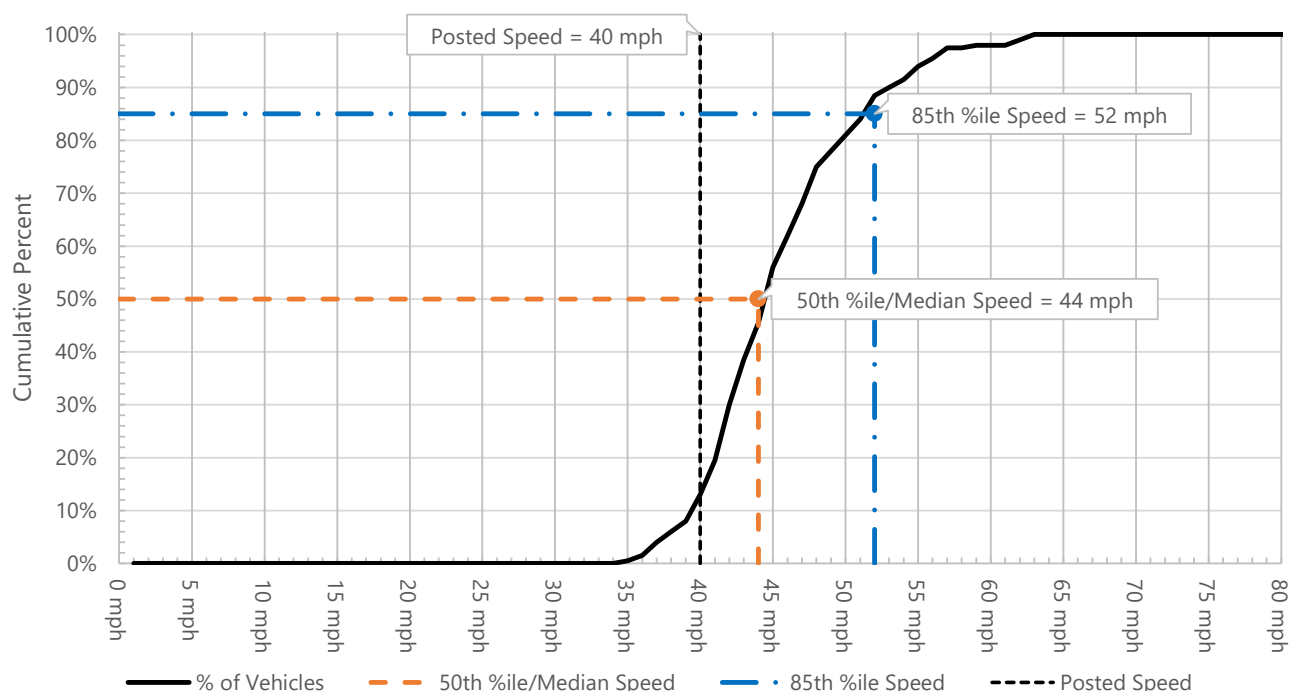
| Direction                | Southbound      | Combined        | Northbound      |
|--------------------------|-----------------|-----------------|-----------------|
| Total # of Vehicles      | 196 vehicles    | 405 vehicles    | 209 vehicles    |
| 85th %ile Speed          | 51 mph          | 49 mph          | 47 mph          |
| 50th %ile/Median Speed   | 44 mph          | 43 mph          | 43 mph          |
| Mean Speed               | 45 mph          | 45 mph          | 44 mph          |
| Standard Deviation       | 5.4 mph         | 4.9 mph         | 4.3 mph         |
| Pace Limits*             | 41 mph - 50 mph | 39 mph - 48 mph | 38 mph - 47 mph |
| % In Pace                | 70%             | 75%             | 81%             |
| Max Speed                | 63 mph          | 63 mph          | 59 mph          |
| Posted Speed             | 40 mph          | 40 mph          | 40 mph          |
| % Exceeding Posted Speed | 86%             | 83%             | 80%             |

\*10 mph range containing the largest number of sampled vehicles.

# Spot Speed Measurement Report

|                            |                         |                        |                     |
|----------------------------|-------------------------|------------------------|---------------------|
| <b>Roadway</b>             | Oregon Coast Hwy        | <b>Investigation #</b> | 14029               |
| <b>City</b>                | Yachats                 | <b>Date</b>            | April 08, 2025      |
| <b>County</b>              | Lincoln                 | <b>Time</b>            | 03:48 PM - 05:52 PM |
| <b>Location</b>            | @ YACHATS OCEAN RD      | <b>Weather</b>         | LT RAIN             |
| <b>Direction of Travel</b> | Southbound & Northbound | <b>Investigator</b>    | WR (ODOT)           |

## Combined Direction Speed Profile



## Summary Statistics

| Direction                | Southbound      | Combined        | Northbound      |
|--------------------------|-----------------|-----------------|-----------------|
| Total # of Vehicles      | 86 vehicles     | 200 vehicles    | 114 vehicles    |
| 85th %ile Speed          | 54 mph          | 52 mph          | 47 mph          |
| 50th %ile/Median Speed   | 48 mph          | 44 mph          | 43 mph          |
| Mean Speed               | 48 mph          | 46 mph          | 44 mph          |
| Standard Deviation       | 5.6 mph         | 5.4 mph         | 4.4 mph         |
| Pace Limits*             | 43 mph - 52 mph | 40 mph - 49 mph | 39 mph - 48 mph |
| % In Pace                | 66%             | 70%             | 81%             |
| Max Speed                | 63 mph          | 63 mph          | 59 mph          |
| Posted Speed             | 40 mph          | 40 mph          | 40 mph          |
| % Exceeding Posted Speed | 95%             | 87%             | 81%             |

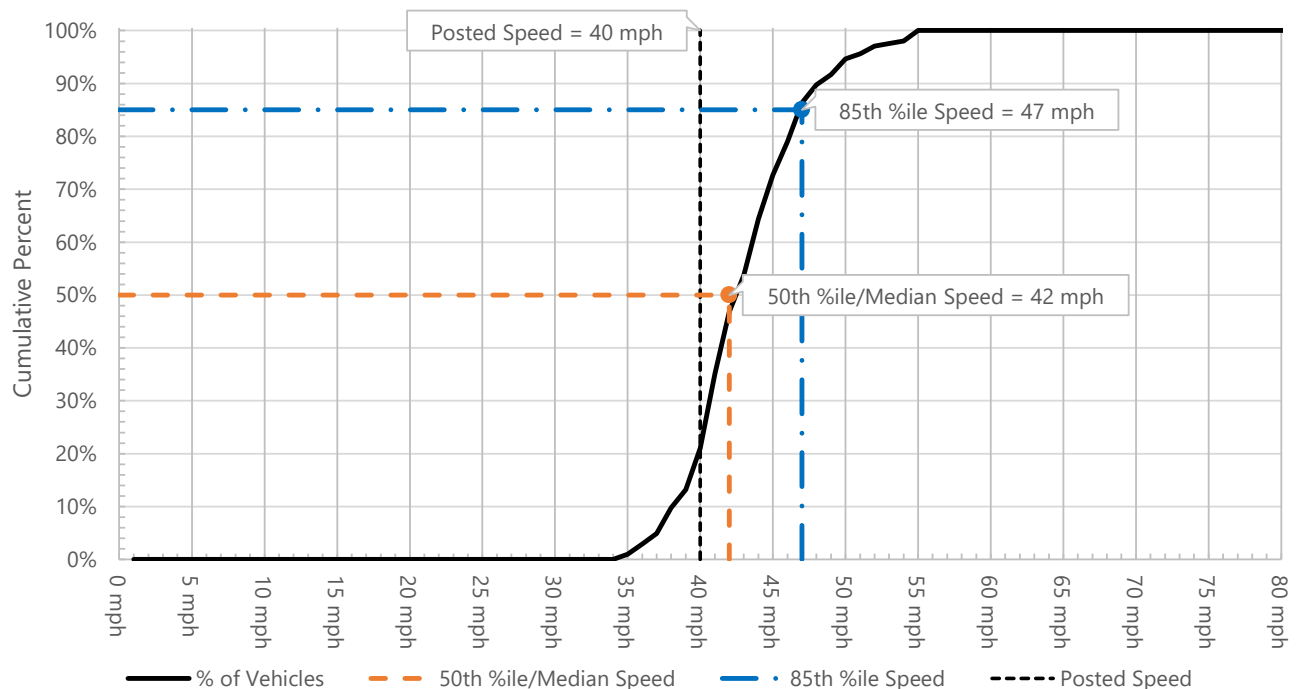
\*10 mph range containing the largest number of sampled vehicles.



# Spot Speed Measurement Report

|                            |                         |                        |                     |
|----------------------------|-------------------------|------------------------|---------------------|
| <b>Roadway</b>             | Oregon Coast Hwy        | <b>Investigation #</b> | 14029               |
| <b>City</b>                | Yachats                 | <b>Date</b>            | April 09, 2025      |
| <b>County</b>              | Lincoln                 | <b>Time</b>            | 08:00 AM - 10:34 AM |
| <b>Location</b>            | @ SHELL ST              | <b>Weather</b>         | SUNNY               |
| <b>Direction of Travel</b> | Southbound & Northbound | <b>Investigator</b>    | WR (ODOT)           |

## Combined Direction Speed Profile



## Summary Statistics

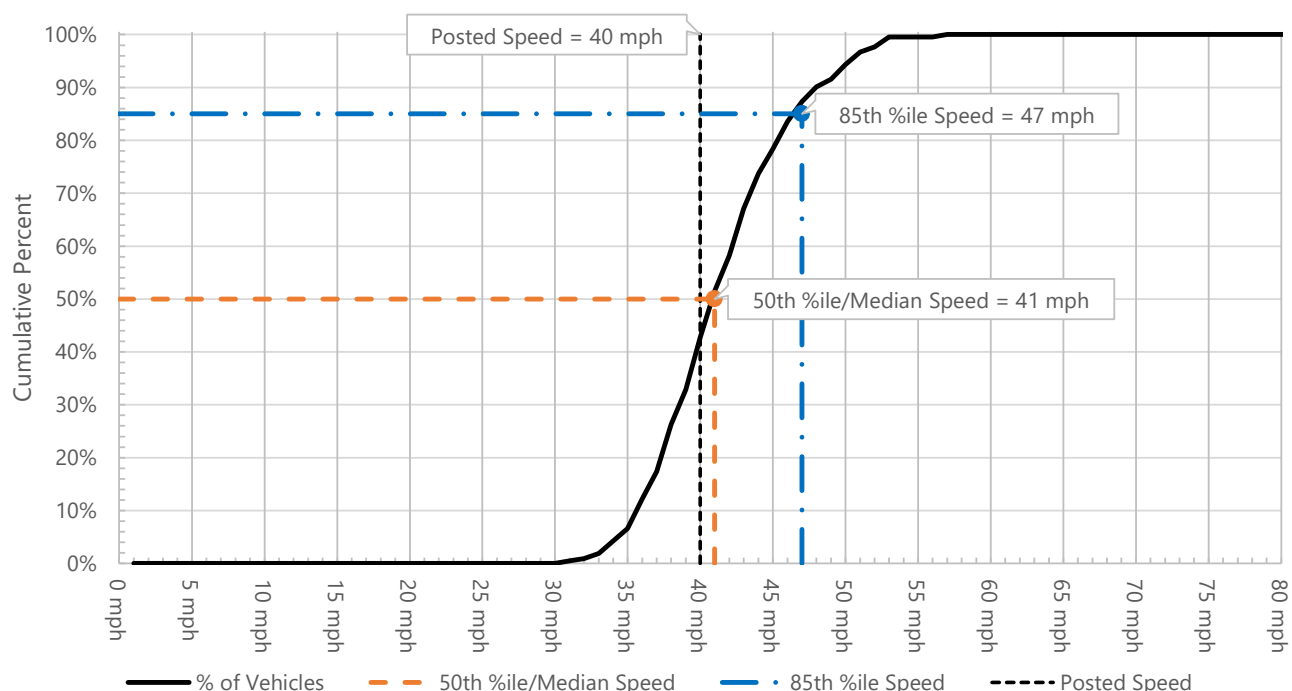
| Direction                | Southbound      | Combined        | Northbound      |
|--------------------------|-----------------|-----------------|-----------------|
| Total # of Vehicles      | 110 vehicles    | 205 vehicles    | 95 vehicles     |
| 85th %ile Speed          | 47 mph          | 47 mph          | 47 mph          |
| 50th %ile/Median Speed   | 42 mph          | 42 mph          | 43 mph          |
| Mean Speed               | 43 mph          | 43 mph          | 44 mph          |
| Standard Deviation       | 4.0 mph         | 4.0 mph         | 4.1 mph         |
| Pace Limits*             | 38 mph - 47 mph | 38 mph - 47 mph | 38 mph - 47 mph |
| % In Pace                | 80%             | 81%             | 83%             |
| Max Speed                | 55 mph          | 55 mph          | 55 mph          |
| Posted Speed             | 40 mph          | 40 mph          | 40 mph          |
| % Exceeding Posted Speed | 78%             | 79%             | 80%             |

\*10 mph range containing the largest number of sampled vehicles.

# Spot Speed Measurement Report

|                            |                         |                        |                     |
|----------------------------|-------------------------|------------------------|---------------------|
| <b>Roadway</b>             | Oregon Coast Hwy        | <b>Investigation #</b> | 14029               |
| <b>City</b>                | Yachats                 | <b>Date</b>            | April 09, 2025      |
| <b>County</b>              | Lincoln                 | <b>Time</b>            | 10:46 AM - 12:35 PM |
| <b>Location</b>            | @ MARINE DR             | <b>Weather</b>         | SUNNY               |
| <b>Direction of Travel</b> | Southbound & Northbound | <b>Investigator</b>    | WR (ODOT)           |

## Combined Direction Speed Profile



## Summary Statistics

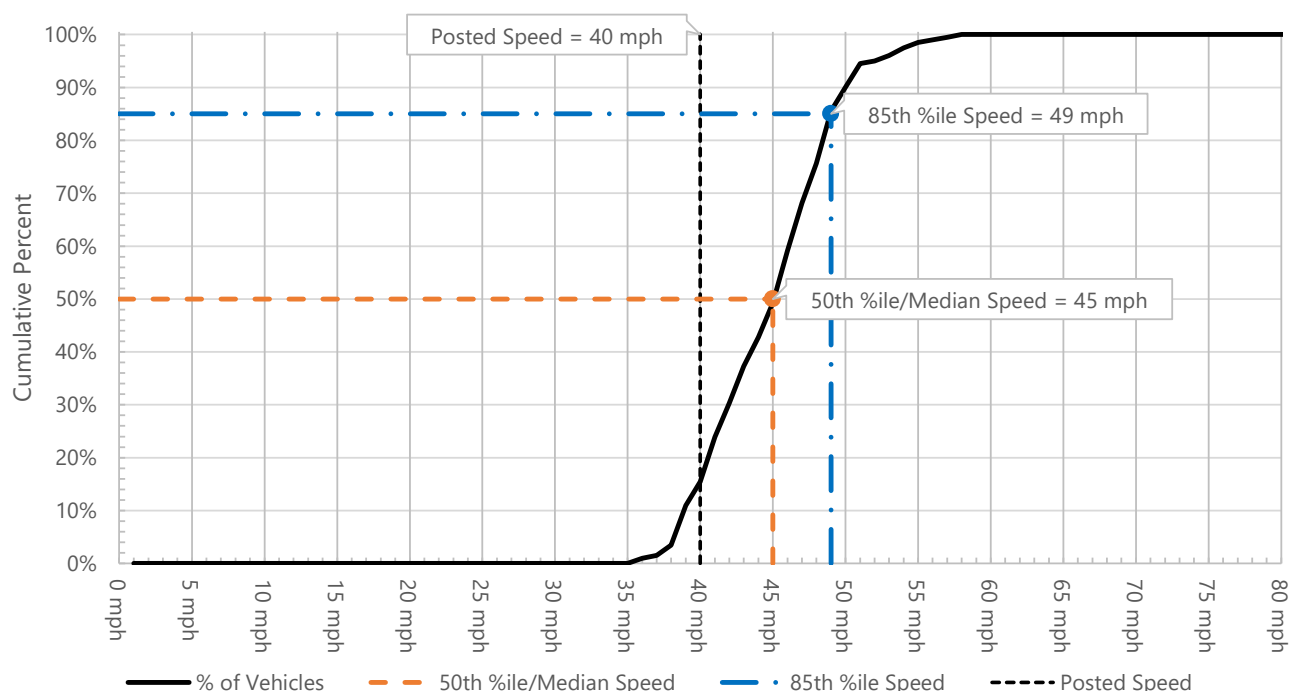
| Direction                | Southbound      | Combined        | Northbound      |
|--------------------------|-----------------|-----------------|-----------------|
| Total # of Vehicles      | 120 vehicles    | 213 vehicles    | 93 vehicles     |
| 85th %ile Speed          | 44 mph          | 47 mph          | 50 mph          |
| 50th %ile/Median Speed   | 39 mph          | 41 mph          | 43 mph          |
| Mean Speed               | 40 mph          | 42 mph          | 44 mph          |
| Standard Deviation       | 4.2 mph         | 4.8 mph         | 4.6 mph         |
| Pace Limits*             | 35 mph - 44 mph | 36 mph - 45 mph | 38 mph - 47 mph |
| % In Pace                | 79%             | 72%             | 75%             |
| Max Speed                | 53 mph          | 57 mph          | 57 mph          |
| Posted Speed             | 40 mph          | 40 mph          | 40 mph          |
| % Exceeding Posted Speed | 44%             | 57%             | 74%             |

\*10 mph range containing the largest number of sampled vehicles.

# Spot Speed Measurement Report

|                            |                         |                        |                     |
|----------------------------|-------------------------|------------------------|---------------------|
| <b>Roadway</b>             | Oregon Coast Hwy        | <b>Investigation #</b> | 14029               |
| <b>City</b>                | Yachats                 | <b>Date</b>            | April 09, 2025      |
| <b>County</b>              | Lincoln                 | <b>Time</b>            | 01:18 PM - 02:47 PM |
| <b>Location</b>            | 250 S OVERLEAF LODGE LN | <b>Weather</b>         | SUNNY               |
| <b>Direction of Travel</b> | Northbound & Southbound | <b>Investigator</b>    | WR (ODOT)           |

## Combined Direction Speed Profile



## Summary Statistics

| Direction                | Northbound      | Combined        | Southbound      |
|--------------------------|-----------------|-----------------|-----------------|
| Total # of Vehicles      | 96 vehicles     | 201 vehicles    | 105 vehicles    |
| 85th %ile Speed          | 50 mph          | 49 mph          | 49 mph          |
| 50th %ile/Median Speed   | 46 mph          | 45 mph          | 44 mph          |
| Mean Speed               | 46 mph          | 45 mph          | 45 mph          |
| Standard Deviation       | 4.3 mph         | 4.3 mph         | 4.3 mph         |
| Pace Limits*             | 41 mph - 50 mph | 40 mph - 49 mph | 39 mph - 48 mph |
| % In Pace                | 76%             | 75%             | 81%             |
| Max Speed                | 57 mph          | 58 mph          | 58 mph          |
| Posted Speed             | 40 mph          | 40 mph          | 40 mph          |
| % Exceeding Posted Speed | 88%             | 85%             | 82%             |

\*10 mph range containing the largest number of sampled vehicles.



Financial Statements

June 30, 2023

City of Yachats





**CITY OF YACHATS  
LINCOLN COUNTY, OREGON**

**OFFICERS AND MEMBERS OF THE GOVERNING BOARD  
June 30, 2023**

**City Council**

Leslie Vaaler, Mayor  
P.O. Box 345  
Yachats, Oregon, 97498

Ann Stott, President  
P.O. Box 345  
Yachats, Oregon, 97498

Anthony Muirhead  
P.O. Box 345  
Yachats, Oregon, 97498

Mary Ellen O'Shaughnessey  
P.O. Box 345  
Yachats, Oregon, 97498

Greg Scott  
P.O. Box 345  
Yachats, Oregon, 97498

---

Heide Lambert  
City Manager  
P.O. Box 345  
Yachats, Oregon 97498

Address of Registered Office  
P.O. Box 345  
Yachats, Oregon 97498

**CITY OF YACHATS  
LINCOLN COUNTY, OREGON  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2023**

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## FINANCIAL SECTION



## **INDEPENDENT AUDITOR'S REPORT**

**Honorable Mayor and Members of the City Council  
City of Yachats  
Yachats, Oregon 97498**

We have audited the accompanying modified cash basis financial statements of the governmental activities, the business-type activities, the aggregate blended component unit, each major fund, and the aggregate remaining fund information of City of Yachats, Oregon, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

The City of Yachats' management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the business-type activities, aggregate blended component unit, each major fund, and the aggregate remaining fund information of the City of Yachats, Oregon, as of June 30, 2023, and the respective changes in modified cash basis financial position and, where applicable, cash flows thereof for the year then ended in accordance with the basis of accounting described in Note 1.

## **Basis of Accounting**

We draw attention to Note 1 of the financial statements, which describe the basis of accounting. The financial statements are prepared on a modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

## **Report of Supplementary and Other Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Yachats' basis financial statements. The accompanying supplementary information is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The budgetary comparison information presented on pages 36-43 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

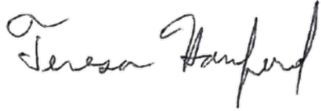
The introductory information on pages 3-5 have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on such information.

## **Reports on Other Legal and Regulatory Requirements**

We have also issued our report dated January 7, 2025, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit and should be considered in assessing the results of our audit.

Type text here

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated January 7, 2025 on our consideration of the City's compliance with certain provisions of laws and regulations specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

A handwritten signature in black ink, appearing to read "Teresa Hanford". The signature is written in a cursive, flowing style.

Hanford & Associates, LLC  
West Richland, Washington  
January 7, 2025



## BASIC FINANCIAL STATEMENTS

## GOVERNMENT-WIDE FINANCIAL STATEMENTS

**CITY OF YACHATS**  
**MODIFIED CASH BASIS STATEMENT OF NET POSITION**  
**JUNE 30, 2023**

|                            | <b>Governmental<br/>Activities</b> | <b>Business Type<br/>Activities</b> | <b>Total</b>  |
|----------------------------|------------------------------------|-------------------------------------|---------------|
| <b>ASSETS</b>              |                                    |                                     |               |
| Cash and investments       | \$ 6,730,018                       | \$ 3,308,899                        | \$ 10,038,917 |
| Capital assets, net        | 10,177,936                         | 7,902,657                           | 18,080,593    |
| <b>Total assets</b>        | 16,907,954                         | 11,211,556                          | 28,119,510    |
| <b>LIABILITIES</b>         |                                    |                                     |               |
| Loans Payable              |                                    |                                     |               |
| Due within one year        | 433,999                            | -                                   | 433,999       |
| Due in more than one year  | 3,151,445                          | -                                   | 3,151,445     |
| Bonds payable:             |                                    |                                     |               |
| Due within one year        | 34,000                             | 32,824                              | 66,824        |
| Due in more than one year  | 313,000                            | 301,912                             | 614,912       |
| <b>Total liabilities</b>   | 3,932,444                          | 334,736                             | 4,267,180     |
| <b>NET POSITION</b>        |                                    |                                     |               |
| Invested in capital assets | 6,245,492                          | 7,567,921                           | 13,813,413    |
| Restricted                 | 2,408,806                          | 3,374,874                           | 5,783,680     |
| Unrestricted               | 4,321,212                          | (65,975)                            | 4,255,237     |
| <b>Total net position</b>  | \$ 12,975,510                      | \$ 10,876,820                       | \$ 23,852,330 |

See notes to the financial statements.

**CITY OF YACHATS**  
**MODIFIED CASH BASIS STATEMENT OF ACTIVITIES**  
**JUNE 30, 2023**

| Functions / Programs                        | Expenses            | Program Revenues     |                                | Net (Expense) Revenue and Changes in Net Position |                          |                      |
|---------------------------------------------|---------------------|----------------------|--------------------------------|---------------------------------------------------|--------------------------|----------------------|
|                                             |                     | Charges for Services | Capital Grants & Contributions | Governmental Activities                           | Business-Type Activities | Total                |
| <b>Governmental activities</b>              |                     |                      |                                |                                                   |                          |                      |
| General government                          | \$ 716,933          | \$ 34,277            | \$ -                           | \$ (682,656)                                      | \$ -                     | \$ (682,656)         |
| Public works                                | 334,336             | 48,934               | -                              | (285,402)                                         | -                        | (285,402)            |
| Public Safety                               | -                   | -                    | -                              | -                                                 | -                        | -                    |
| Culture and recreation                      | 340,509             | 30,935               | -                              | (309,574)                                         | -                        | (309,574)            |
| Interest expense                            | 135,328             | -                    | -                              | (135,328)                                         | -                        | (135,328)            |
| <b>Total governmental activities</b>        | <b>1,527,106</b>    | <b>114,146</b>       | <b>-</b>                       | <b>(1,412,960)</b>                                | <b>-</b>                 | <b>(1,412,960)</b>   |
| <b>Business-type activities</b>             |                     |                      |                                |                                                   |                          |                      |
| Water                                       | 1,035,177           | 853,414              | 42,400                         | -                                                 | (139,363)                | (139,363)            |
| Sewer                                       | 1,043,725           | 796,542              | 63,400                         | -                                                 | (183,783)                | (183,783)            |
| <b>Total business-type activities</b>       | <b>2,078,902</b>    | <b>1,649,956</b>     | <b>105,800</b>                 | <b>-</b>                                          | <b>(323,146)</b>         | <b>(323,146)</b>     |
| <b>Total government</b>                     | <b>\$ 3,606,008</b> | <b>\$ 1,764,102</b>  | <b>\$ 105,800</b>              | <b>(1,412,960)</b>                                | <b>(323,146)</b>         | <b>(1,736,106)</b>   |
| General revenues                            |                     |                      |                                |                                                   |                          |                      |
| Taxes                                       |                     |                      |                                |                                                   |                          |                      |
| Property taxes, levied for general purposes |                     |                      |                                | 542,718                                           | -                        | 542,718              |
| Property taxes, levied for debt service     |                     |                      |                                | 46,545                                            | -                        | 46,545               |
| Transient room taxes                        |                     |                      |                                | 1,382,696                                         | -                        | 1,382,696            |
| Food & beverage taxes                       |                     |                      |                                | 485,653                                           | -                        | 485,653              |
| Franchise and public service tax            |                     |                      |                                | 100,380                                           | -                        | 100,380              |
| Intergovernmental                           |                     |                      |                                | 340,324                                           | -                        | 340,324              |
| Interest and investment earnings            |                     |                      |                                | 171,983                                           | -                        | 171,983              |
| Other revenues (Expenses)                   |                     |                      |                                | (726)                                             | 36,500                   | 35,774               |
| Transfers, net                              |                     |                      |                                | (145,400)                                         | 145,400                  | -                    |
| <b>Total general revenues and transfers</b> |                     |                      |                                | <b>2,924,173</b>                                  | <b>181,900</b>           | <b>3,106,073</b>     |
| <b>Change in net position</b>               |                     |                      |                                | <b>1,511,213</b>                                  | <b>(141,246)</b>         | <b>1,369,967</b>     |
| <b>NET POSITION - BEGINNING</b>             |                     |                      |                                | <b>11,464,298</b>                                 | <b>11,018,066</b>        | <b>22,482,364</b>    |
| <b>ENDING NET POSITION</b>                  |                     |                      |                                | <b>\$ 12,975,510</b>                              | <b>\$ 10,876,820</b>     | <b>\$ 23,852,330</b> |

See notes to the financial statements.



## FUND FINANCIAL STATEMENTS

**CITY OF YACHATS  
MODIFIED CASH BASIS BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2023**

|                                          | General Fund        | Capital<br>Expenditure<br>Fund | Debt Service<br>Reserve Fund | SDC Fund          | Urban<br>Renewal<br>District<br>Component<br>Unit | Total<br>Governmental<br>Funds |
|------------------------------------------|---------------------|--------------------------------|------------------------------|-------------------|---------------------------------------------------|--------------------------------|
| <b>ASSETS</b>                            |                     |                                |                              |                   |                                                   |                                |
| Cash and Investments                     | \$ 2,694,280        | \$ 1,514,810                   | \$ 1,234,679                 | \$ 814,537        | \$ 471,712                                        | \$ 6,730,018                   |
| <b>Total Assets</b>                      | <b>2,694,280</b>    | <b>1,514,810</b>               | <b>1,234,679</b>             | <b>814,537</b>    | <b>471,712</b>                                    | <b>6,730,018</b>               |
| <b>FUND BALANCES</b>                     |                     |                                |                              |                   |                                                   |                                |
| Restricted                               |                     |                                |                              |                   |                                                   |                                |
| Debt Services                            | -                   | -                              | 765,648                      | -                 | -                                                 | 765,648                        |
| Urban renewal                            | -                   | -                              | -                            | -                 | 471,712                                           | 471,712                        |
| Streets                                  | 10,181              | -                              | -                            | -                 | -                                                 | 10,181                         |
| Tourism/Visitor Amenities                | 605,269             | -                              | -                            | -                 | -                                                 | 605,269                        |
| Construction, improvements and equipment | -                   | -                              | -                            | 555,996           | -                                                 | 555,996                        |
| Assigned                                 | -                   | 1,514,810                      | 469,031                      | 258,541           | -                                                 | 2,242,382                      |
| Unassigned                               | 2,078,830           | -                              | -                            | -                 | -                                                 | 2,078,830                      |
| <b>Total fund Balances</b>               | <b>\$ 2,694,280</b> | <b>\$ 1,514,810</b>            | <b>\$ 1,234,679</b>          | <b>\$ 814,537</b> | <b>\$ 471,712</b>                                 | <b>\$ 6,730,018</b>            |

See notes to the financial statements

**CITY OF YACHATS**  
**RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2023**

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|                                                                                                                                                                                                                                                                         |                             |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| <b>TOTAL FUND BALANCES</b>                                                                                                                                                                                                                                              | <b>\$ 6,730,018</b>         |
| <i>Capital assets are not financial resources or obligations and therefore are not reported in the Governmental funds:</i>                                                                                                                                              |                             |
| Cost of capital assets                                                                                                                                                                                                                                                  | \$ 10,177,936               |
| <i>Long-term liabilities not payable in the current year are not reported as governmental fund liabilities. Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due. These liabilities consist of:</i> |                             |
| Bonds Payable                                                                                                                                                                                                                                                           | \$ (347,000)                |
| Loans Payable                                                                                                                                                                                                                                                           | \$ (3,585,444)              |
| <b>TOTAL NET POSITION</b>                                                                                                                                                                                                                                               | <b><u>\$ 12,975,510</u></b> |

**CITY OF YACHATS**  
**MODIFIED CASH BASIS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**JUNE 30, 2023**

|                                                             | General Fund        | Capital<br>Expenditure<br>Reserve Fund | Debt Service<br>Reserve Fund | SDC Fund          | Urban<br>Renewal<br>District<br>Component<br>Unit | Total               |
|-------------------------------------------------------------|---------------------|----------------------------------------|------------------------------|-------------------|---------------------------------------------------|---------------------|
| <b>REVENUES</b>                                             |                     |                                        |                              |                   |                                                   |                     |
| Property Taxes                                              | \$ 45,623           | \$ -                                   | \$ 46,545                    | \$ -              | \$ 497,095                                        | \$ 589,263          |
| Other Taxes and assessments                                 | 1,610,610           | 91,000                                 | 485,653                      | -                 | -                                                 | 2,187,263           |
| Intergovernmental                                           | 145,324             | -                                      | 195,000                      | -                 | -                                                 | 340,324             |
| Licenses and permits                                        | 34,277              | -                                      | -                            | -                 | -                                                 | 34,277              |
| Charges for services                                        | 30,935              | -                                      | -                            | 48,934            | -                                                 | 79,869              |
| Investment revenue                                          | 98,235              | 40,112                                 | 3,872                        | 14,377            | 15,387                                            | 171,983             |
| Other local revenue                                         | 5,664               | -                                      | -                            | -                 | 54                                                | 5,718               |
| Miscellaneous                                               | 6,989               | -                                      | -                            | -                 | -                                                 | 6,989               |
| <b>Total Revenues</b>                                       | <b>1,977,657</b>    | <b>131,112</b>                         | <b>731,070</b>               | <b>63,311</b>     | <b>512,536</b>                                    | <b>3,415,686</b>    |
| <b>EXPENDITURES</b>                                         |                     |                                        |                              |                   |                                                   |                     |
| Current                                                     |                     |                                        |                              |                   |                                                   |                     |
| General government                                          | 700,933             | -                                      | -                            | -                 | 16,000                                            | 716,933             |
| Public Works                                                | 104,224             | -                                      | -                            | -                 | 120,000                                           | 224,224             |
| Culture and recreation                                      | 340,509             | -                                      | -                            | -                 | -                                                 | 340,509             |
| Debt Services                                               | -                   | -                                      | -                            | -                 | -                                                 | -                   |
| Principle                                                   | -                   | -                                      | 491,805                      | -                 | 195,000                                           | 686,805             |
| Interest                                                    | -                   | -                                      | 135,328                      | -                 | -                                                 | 135,328             |
| Capital outlay                                              | -                   | 110,112                                | -                            | -                 | -                                                 | 110,112             |
| <b>Total expenditures</b>                                   | <b>1,145,666</b>    | <b>110,112</b>                         | <b>627,133</b>               | <b>-</b>          | <b>331,000</b>                                    | <b>2,213,911</b>    |
| Excess (deficiency) of revenues<br>over (under) expenditure | 831,991             | 21,000                                 | 103,937                      | 63,311            | 181,536                                           | 1,201,775           |
| <b>OTHER FINANCING SOURCES (USES)</b>                       |                     |                                        |                              |                   |                                                   |                     |
| Operating transfers in                                      | -                   | 314,000                                | 43,000                       | -                 | -                                                 | 357,000             |
| Operating transfers out                                     | (502,400)           | -                                      | -                            | -                 | -                                                 | (502,400)           |
| <b>Total Other financing sources (uses)</b>                 | <b>(502,400)</b>    | <b>314,000</b>                         | <b>43,000</b>                | <b>-</b>          | <b>-</b>                                          | <b>(145,400)</b>    |
| Net Change in fund balances                                 | 329,591             | 335,000                                | 146,937                      | 63,311            | 181,536                                           | 1,056,375           |
| BEGINNING FUND BALANCES                                     | 2,364,689           | 1,179,810                              | 1,087,742                    | 751,226           | 290,176                                           | 5,673,643           |
| <b>ENDING FUND BALANCE</b>                                  | <b>\$ 2,694,280</b> | <b>\$ 1,514,810</b>                    | <b>\$ 1,234,679</b>          | <b>\$ 814,537</b> | <b>\$ 471,712</b>                                 | <b>\$ 6,730,018</b> |

See notes to the financial statement



**CITY OF YACHATS**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND**  
**BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**JUNE 30, 2023**

---

|                                   |                     |
|-----------------------------------|---------------------|
| <b>NET CHANGE IN FUND BALANCE</b> | <b>\$ 1,056,375</b> |
|-----------------------------------|---------------------|

**Amounts reported for governmental activities in the Statement of Activities are different because:**

Governmental funds report capital outlay as expenditures. However, for governmental activities, those costs are shown in the Statement of Net Position and allocated over their useful lives as annual depreciation expenses in the Statement of Activities.

|  |                     |
|--|---------------------|
|  | <b>\$ (231,967)</b> |
|--|---------------------|

Long-term liabilities not payable in the current year are not reported as governmental fund liabilities. Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due. These liabilities consist of:

|                                  |                   |
|----------------------------------|-------------------|
| Change in long-term debt payable | <u>\$ 686,805</u> |
|----------------------------------|-------------------|

|                               |                            |
|-------------------------------|----------------------------|
| <b>CHANGE IN NET POSITION</b> | <b><u>\$ 1,511,213</u></b> |
|-------------------------------|----------------------------|

## PROPRIETARY FUNDS

**CITY OF YACHATS**  
**MODIFIED CASH BASIS STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**AS OF JUNE 30, 2023**

|                                                 | <u>Water Fund</u>          | <u>Sewer Fund</u>          | <u>Total<br/>Proprietary</u> |
|-------------------------------------------------|----------------------------|----------------------------|------------------------------|
| <b>ASSETS</b>                                   |                            |                            |                              |
| Current assets                                  |                            |                            |                              |
| Cash and investments                            | \$ 2,041,103               | \$ 1,267,796               | \$ 3,308,899                 |
| Total current assets                            | <u>2,041,103</u>           | <u>1,267,796</u>           | <u>3,308,899</u>             |
| Noncurrent assets                               |                            |                            |                              |
| Capital assets, net                             | <u>2,307,971</u>           | <u>5,594,686</u>           | <u>7,902,657</u>             |
| Total noncurrent liabilities                    | <u>2,307,971</u>           | <u>5,594,686</u>           | <u>7,902,657</u>             |
| <b>Total assets</b>                             | <u><b>4,349,074</b></u>    | <u><b>6,862,482</b></u>    | <u><b>11,211,556</b></u>     |
| <b>LIABILITIES</b>                              |                            |                            |                              |
| Current liabilities                             |                            |                            |                              |
| Revenue bonds payable - current portion         | <u>32,824</u>              | <u>-</u>                   | <u>32,824</u>                |
| Total current liabilities                       | <u>32,824</u>              | <u>-</u>                   | <u>32,824</u>                |
| Noncurrent liabilities                          |                            |                            |                              |
| Revenue bonds payable                           | <u>301,912</u>             | <u>-</u>                   | <u>301,912</u>               |
| Total noncurrent liabilities                    | <u>301,912</u>             | <u>-</u>                   | <u>301,912</u>               |
| <b>Total liabilities</b>                        | <u><b>334,736</b></u>      | <u><b>-</b></u>            | <u><b>334,736</b></u>        |
| <b>NET POSITION</b>                             |                            |                            |                              |
| Invested in capital assets, net of related debt | 1,973,235                  | 5,594,686                  | 7,567,921                    |
| Restricted                                      | 1,854,323                  | 1,520,551                  | 3,374,874                    |
| Unrestricted                                    | <u>186,780</u>             | <u>(252,755)</u>           | <u>(65,975)</u>              |
| <b>Total net position</b>                       | <u><b>\$ 4,014,338</b></u> | <u><b>\$ 6,862,482</b></u> | <u><b>\$ 10,876,820</b></u>  |

See notes to the financial statements.

**CITY OF YACHATS**  
**MODIFIED CASH BASIS STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

|                                                | <u>Water Fund</u>          | <u>Sewer Fund</u>          | <u>Total<br/>Proprietary</u> |
|------------------------------------------------|----------------------------|----------------------------|------------------------------|
| <b>OPERATING REVENUES</b>                      |                            |                            |                              |
| Charges for services                           | \$ 853,414                 | \$ 796,542                 | \$ 1,649,956                 |
| Intergovernmental                              | 42,400                     | 63,400                     | 105,800                      |
| Other revenues                                 | 20,822                     | 29,680                     | 50,502                       |
| <b>Total operating revenues</b>                | <u><b>916,636</b></u>      | <u><b>889,622</b></u>      | <u><b>1,806,258</b></u>      |
| <b>OPERATING EXPENSES</b>                      |                            |                            |                              |
| Public works                                   |                            |                            |                              |
| Personnel services                             | 294,581                    | 290,829                    | 585,410                      |
| Materials and services                         | 345,423                    | 348,287                    | 693,710                      |
| Capital outlay                                 | 266,498                    | 226,118                    | 492,616                      |
| Depreciation                                   | 128,675                    | 178,491                    | 307,166                      |
| <b>Total operating expenses</b>                | <u><b>1,035,177</b></u>    | <u><b>1,043,725</b></u>    | <u><b>2,078,902</b></u>      |
| <b>Operating income (loss)</b>                 | (118,541)                  | (154,103)                  | (272,644)                    |
| <b>NON-OPERATING REVENUES (EXPENSES)</b>       |                            |                            |                              |
| Operating transfers in                         | 150,000                    | 38,400                     | 188,400                      |
| Operating transfers out                        | (43,000)                   | -                          | (43,000)                     |
| <b>Total non-operating revenues (expenses)</b> | <u><b>107,000</b></u>      | <u><b>38,400</b></u>       | <u><b>145,400</b></u>        |
| Change in net position                         | (11,541)                   | (115,703)                  | (127,244)                    |
| <b>BEGINNING NET POSITION</b>                  | <u>4,025,879</u>           | <u>6,978,185</u>           | <u>11,004,064</u>            |
| <b>ENDING NET POSITION</b>                     | <u><b>\$ 4,014,338</b></u> | <u><b>\$ 6,862,482</b></u> | <u><b>\$ 10,876,820</b></u>  |

See notes to the financial statements.



**CITY OF YACHATS**  
**MODIFIED CASH BASIS STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

|                                                                                                          | <u>Water Fund</u> | <u>Sewer Fund</u> | <u>Total</u>     |
|----------------------------------------------------------------------------------------------------------|-------------------|-------------------|------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                                                              |                   |                   |                  |
| Cash received from customers                                                                             | \$ 916,636        | \$ 889,622        | \$ 1,806,258     |
| Cash payments for goods and services                                                                     | (611,921)         | (574,405)         | (1,186,326)      |
| Cash payments to employees                                                                               | (294,581)         | (290,829)         | (585,410)        |
| <b>Net cash provided by (used by) operating activities</b>                                               | <b>10,134</b>     | <b>24,388</b>     | <b>34,522</b>    |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>                                                   |                   |                   |                  |
| Operating transfers in                                                                                   | 150,000           | 38,400            | 188,400          |
| Operating transfers (out)                                                                                | (43,000)          | -                 | (43,000)         |
| <b>Net cash provided by (used by) noncapital financing activities</b>                                    | <b>107,000</b>    | <b>38,400</b>     | <b>145,400</b>   |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>                                          |                   |                   |                  |
| Acquisition and construction of capital assets                                                           | -                 | -                 | -                |
| <b>Net cash provided by (used by) noncapital financing activities</b>                                    | <b>-</b>          | <b>-</b>          | <b>-</b>         |
| Increase (decrease) in cash and investments                                                              | 117,134           | 62,788            | 179,922          |
| CASH AND INVESTMENTS, BEGINNING OF YEAR                                                                  | 1,923,969         | 1,205,008         | 3,128,977        |
| CASH AND INVESTMENTS, END OF YEAR                                                                        | 2,041,103         | 1,267,796         | 3,308,899        |
| <b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>            |                   |                   |                  |
| Operating Income (loss)                                                                                  | (118,541)         | (154,103)         | (272,644)        |
| Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities |                   |                   |                  |
| Depreciation                                                                                             | 128,675           | 178,491           | 307,166          |
| <b>Total adjustments</b>                                                                                 | <b>128,675</b>    | <b>178,491</b>    | <b>307,166</b>   |
| <b>Net cash provided by operating activities</b>                                                         | <b>\$ 10,134</b>  | <b>\$ 24,388</b>  | <b>\$ 34,522</b> |

See notes to the financial statements.

**CITY OF YACHATS  
LINCOLN COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity and Nature of Operations**

The City of Yachats (City) was organized under the general laws of the State of Oregon. Control of the City is vested in its Mayor and Council Members who are elected to office by voters within the City. Administrative functions are delegated to individuals who report to and are responsible to the Mayor and Council. The chief administrative officer is the City Manager.

The accompanying financial statements present all activities, funds, and the component unit for which the City is financially accountable. The criteria used in making this determination includes appointment of a voting majority, imposition of will, financial benefit or burden on the primary government, and fiscal dependency on the primary government.

The City Council serves as the governing board of the Yachats Urban Renewal District. Therefore, the accounts of the district are included in the financial statements of the City.

Complete financial statements for the Yachats Urban Renewal District may be obtained from the City's finance department.

**B. Government-Wide and Fund Financial Statements**

The City's financial statements include both government-wide (reporting the City as a whole) and fund financial statements.

Government-Wide Financial Statements - The statement of net position and the statement of activities display information about all the City's non-fiduciary activities as a whole within the limitations of the modified cash basis of accounting. These statements distinguish between activities that are governmental and those that are considered businesslike. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange revenues. The primary effects of internal activity have been eliminated from the government-wide financial statements.

**C. Fund Accounting**

The accounts of the City are organized on the basis of funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise the fund's assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements report detailed information about the City. The focus of governmental and enterprise fund financial statements is on major funds rather than reporting funds by type.

Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. The major funds used in these financial statements by the City are as follows:

### **Governmental Funds**

All governmental funds are accounted for using the modified cash basis of accounting and the current financial resources measurement focus. Revenues are recognized when cash is received, and expenditures are recorded when paid.

### **Proprietary Funds**

All proprietary funds are also accounted for using the modified cash basis of accounting and they include fixed assets and debt. These funds account for operations that are primarily financed by user charges.

### **Funds**

The City reports the following *major governmental funds*:

- **General Fund** - This fund accounts for all revenues and expenditures except for those required to be accounted for in another fund. The principal revenue sources are transient room taxes and property taxes.
- **Capital Expenditure Reserve Fund**- This fund is a capital expenditure fund that accounts for resources to be used for purchase of capital assets to be used by governmental funds. Also, transfers out are utilized to service existing sewer debt. The primary revenue sources for this fund are special assessment program revenue, earnings on investments, intergovernmental grants, transfers from other funds, and Federal and State grants.
- **Debt Service Reserve Fund**- This is a debt service fund which accounts for money held in reserve for debt service as required by various loan covenants. The primary revenue sources for this fund are property taxes, food and beverage taxes, Urban Renewal District payments, and transfers from other funds.
- **System Development Charges Fund**- This is a special revenue fund which accounts for acquisition and construction of improvements and expansion of infrastructure assets.
- **Urban Renewal District** - This fund is a blended component unit of the City that receives property taxes to pay for projects and programs to improve the Urban Renewal District.

The City reports the following *major proprietary funds*:

- **Water Operating Fund**- This fund accounts for activities of the Water Department. The City also maintains capital reserve funds in the Water Fund. The primary revenue sources for the capital reserves are grants and transfers from Water Operations and other funds.
- **Sewer Operating Fund**- This fund accounts for activities of the Sewer Department. The City also maintains capital reserve funds in the Sewer Fund. The primary revenue sources for the capital reserves are grants, transfers from Sewer Operations and other funds, and payments from the Urban Renewal District.

The City does not report any non-major governmental or proprietary funds.

#### **D. Budgets**

A budget is prepared and legally adopted for each governmental fund type in accordance with legal requirements set forth in the Oregon Local Budget Law. The resolutions authorizing appropriations for each fund sets the maximum legal level of expenditure. Appropriations are adopted in the categories of personnel services, materials and services, capital outlay, debt service, interfund transfers, and contingencies by fund. Appropriations lapse at year end.

Unexpected additional revenues may be added to the budget through the adoption of a supplemental budget. A supplemental budget requires hearings before the public, publications in newspapers, and approval by the City Council. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval by the City Council. Budget amounts shown in the financial statements include the original budget amounts plus any approved appropriation transfers and supplemental budgets. All funds are budgeted using the cash basis of accounting.

The budget comparison schedules prepared for individual accounts are presented on the cash basis method of accounting. Under this method revenue is recorded when received and disbursements are recorded when obligations are paid. The cash basis method of accounting is not consistent with generally accepted accounting principles (GAAP) but is in compliance with Oregon Local Budget Law.

The City does not expect next year's operating budget to be substantially different from the current 2022-2023 budget.

Oregon Local Budget Law establishes standard procedures relating to the preparation, adoption, and execution of the annual budget. The budgetary fiscal period coincides with the annual reporting period (July 1 through June 30). Appropriated budgets are adopted by the executive body and, accordingly, used as a management control device for all funds. The City follows these procedures in establishing the budgetary data reflected in the budgetary comparison schedules:

1. The budget officer submits to the budget committee a proposed operating budget for the fiscal year commencing the following July 1. The operating budget included proposed expenses and the means of financing them, along with estimates for the current year, and actual data for the two preceding years. The budget is prepared by fund, function, and activity, and includes information on the past year, current year estimates, and requested appropriations for the next fiscal year. The resolution authorizing appropriations for each fund sets the level by which disbursements cannot legally exceed appropriations. The City has appropriated by personnel services, materials and services, capital outlay, special payments, debt service, transfers, and operating contingency.

The original budget document contains more specific, detailed information for these disbursement categories.

2. The Budget Committee submits to the City Council an approved operating budget for the ensuing fiscal year.
3. Public hearings are conducted to obtain taxpayer and other interested parties' comments.
4. Prior to July 1, the budget is legally adopted, and expenditures are appropriated through the



passage of a resolution. The City Council does have the authority to make certain limited changes in the budget figures approved by the Budget Committee when it adopts the budget.

5. Any revisions of appropriations, whether within a fund or between funds, require Board approval in the form of a resolution or ordinance by the Board. Supplemental budgets are prepared and adopted in the same manner as the regular budget in order to have the budget authority to make disbursements from unanticipated receipts. The presented budgetary information has been amended by resolutions and supplemental budget.
6. Budgets are adopted for each fund on the cash basis in compliance with Oregon Local Budget Law, under which revenues and related assets are recognized when received rather than when earned, and expenses are recognized when paid, rather than when the obligation is incurred, which is not intended to be in accordance with generally accepted accounting principles.
7. Formal budget integration is employed for all the funds. All annual appropriations lapse at fiscal year-end.

We reviewed the preparation, adoption, and execution of the budget for the current year and the preparation and adoption of the ensuing year's budget.

Based on the results of our tests, the City has complied with statutory requirements for the current and ensuing year's budgets.

The resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations.

#### **E. Cash and Investments**

Investments, included in cash and investments, are carried at cost which approximates fair value. For purposes of the statement of cash flows, the proprietary funds consider cash and cash equivalents to include the cash and investment common pool. These amounts have the general characteristics of demand deposit accounts in that all funds may deposit additional cash at any time and also effectively may withdraw cash at any time without prior notice or penalty.

State statutes authorize the City to invest in banker's acceptances, time certificates of deposit, repurchase agreements, obligations of the U. S. Treasury and its agencies, the Oregon State Treasury's Local Government Investment Pool (LGIP), and demand deposits. The City's investments are entirely with the LGIP. The LGIP is stated at cost, which approximates fair value. Fair value of the LGIP is the same as the City's value in the pool shares.

The Oregon State Treasury administers the LGIP. It is an open-ended no-load diversified portfolio offered to any agency, political subdivision or public corporation of the State that by law is made the custodian of, or has control of, any fund. The LGIP is commingled with the State's short-term funds. In seeking to best serve local governments of Oregon, the Oregon legislature established the Oregon Short-Term Fund Board. The purpose of the Board is to advise the Oregon State Treasury in the management and investment options of the LGIP.

## **F. Capital Assets**

Capital assets are recorded at original or estimated original historical cost. Donated capital assets are recorded at their estimated fair market value at the time received. The City defines capital assets as assets with an initial cost of at least \$5,000 and an estimated initial useful life extending beyond a single reporting period. Interest incurred during construction is not capitalized. Maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital assets used in the proprietary funds are depreciated using the straight-line method over the following useful lives:

|                                    |          |
|------------------------------------|----------|
| Vehicles, furniture, and equipment | 10 years |
| Buildings                          | 20 years |
| Water plant and systems            | 30 years |
| Sewer plant and systems            | 50 years |

Upon disposal of such assets, the accounts are relieved of the related costs and accumulated depreciation and resulting gains or losses are reflected in income.

Capital assets used by governmental activities are not supported by a detailed capital asset depreciation schedule and no depreciation has been recorded on these assets (NOTE 4). While the City does not depreciate general governmental capital assets, they set aside financial reserves for City major capital improvements and replacements to ensure fiscal responsibility such as reflected in the Capital Expenditure Reserve Fund's \$1,514,810 cash balance at June 30, 2023. In lieu of governmental capital asset depreciation, the City is intending to ensure there are sufficient resources to replace or repair the asset at the end of its useful life.

Since the depreciated value is based on historical cost at acquisition, ultimate replacement or repair costs could end up costing considerably more than the resources set aside attempting to fund assets' depreciation of value.

The City of Yachats uses an approach based on estimated replacement costs. The replacement cost is periodically revised to reflect the effect of inflation. The City's approach to adequately eventually accumulate funds to replace capital assets at current fair value costs, rather than historical acquisition amounts, is conceptually more so reflective of actual future obligations the City is likely to incur when it is necessary to replace the respective capital assets. Along with this process and approach, the City maintains a Finance Committee with the objective of continually monitoring long-term financing needs of the City, identifying potential financial problems, and preparing recommendations in order for the City Council to address and appropriately act on them.

## **G. Long-term Debt**

In the government-wide financial statements long-term debt is reported as a liability in the Statement of Net Position.

## **H. Net Position**

Net position comprises the various net earnings from operations, non-operating revenues, expenses and contributions of capital. Net position is classified in the following categories:

1. **Invested In capital assets** - Consists of net assets that are invested in buildings, equipment, and other capital assets of the City.
2. **Restricted** - Consists of external constraints placed on net position use by creditors, grantors, contributors, laws or regulations of other governments, constraints imposed by law through constitutional provisions, or enabling legislation.
3. **Unrestricted net position** - Consists of all other net assets that are not included in the other categories previously mentioned.

## I. Fund Equity

In March 2009, the GASB issued Statement No. 54, Fund Balance Reporting and Governmental Fund-type Definitions. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds.

Under this standard, the fund balance classifications of reserved, designated, and unreserved/undesignated were replaced with five new classifications – non-spendable, restricted, committed, assigned, and unassigned.

- Non-spendable fund balance represents amounts that are not in a spendable form or because they are legally or contractually required to be maintained intact.
- Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation). Also, these are amounts that can be spent only for specific purposes because of the City Charter, City Code, state or federal laws, or externally imposed conditions by granters or creditors.
- Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution. These amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed.
- Assigned fund balance represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body.
- Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

The details of the fund balances are included in the Balance Sheet of Governmental Funds. Restricted funds are used first as appropriate. Assigned Funds are reduced to the extent that expenditure

authority has been budgeted by Council or the Assignment has been changed by an authorized City official. Decreases to fund balance first reduce Unassigned Fund balance; in the event that Unassigned becomes zero, then Assigned and Committed Fund Balances are used in that order, as applicable.

#### **J. Interfund Transactions**

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. This includes interfund transfers occurring within governmental activities and interfund receivables and payables.

#### **NOTE 2- CASH AND CASH EQUIVALENTS**

##### **Cash and investments at June 30, 2023 consisted of the following:**

|                                           |                          |
|-------------------------------------------|--------------------------|
| Petty Cash                                | \$ 100                   |
| Cash in checking accounts (book balances) | 892,077                  |
| Cash in Local Government Investment Pool  | 9,146,740                |
| <b>Total Cash and investments</b>         | <b><u>10,038,917</u></b> |

##### **Cash and investments by funds at June 30, 2023:**

##### **Governmental Funds**

|                                     |                         |
|-------------------------------------|-------------------------|
| General Fund                        | 2,694,280               |
| Capital Expenditure Fund            | 1,514,810               |
| Debt Service Reserve                | 1,234,679               |
| System Development Charges          | 814,537                 |
| Urban Renewal City (component unit) | 471,712                 |
| <b>Total Governmental Funds</b>     | <b><u>6,730,018</u></b> |

##### **Proprietary Funds**

|                                |                             |
|--------------------------------|-----------------------------|
| Water Fund                     | 2,041,103                   |
| Sewer Fund                     | 1,267,796                   |
| <b>Total Proprietary Funds</b> | <b><u>3,308,899</u></b>     |
| <b>Total</b>                   | <b><u>\$ 10,038,917</u></b> |

#### **NOTE 3 - DEPOSITS AND INVESTMENTS**

##### **A. Deposits**

##### **Deposits with financial Institutions**

The Governmental Accounting Standards Board has adopted accounting principles generally accepted in the United States of America (GAAP), which include standards to categorize deposits to give an indication of the level of custodial credit risk assumed by the City at June 30, 2023. If bank deposits at year end are not entirely insured or collateralized with securities held by the City or by its agent in the City's name, the City must disclose the custodial credit risk (below) that exists.

Deposits with financial institutions are comprised of bank demand deposits. For the fiscal year ended



June 30, 2023, the carrying amounts of the City deposits in various financial institutions were \$895,077. All deposits are held in the name of the City. At June 30, 2023, the City's deposits were covered by federal depository insurance and certifications of participation.

*Custodial Credit Risk.* Custodial credit risk for deposits is the risk that, in the event of a bank failure, a government's deposits may not be returned to it. The City does not have a formal deposit policy for custodial credit risk.

Effective July 1, 2008, House Bill 2901 created a shared liability structure for participating bank depositories in Oregon. Barring any exceptions, a qualifying bank depository is required to pledge collateral valued at least 10% of their quarter-end public fund deposits if they are well capitalized, 25% of the quarter-end public fund deposits if they are adequately capitalized, or 110% of the quarter-end public fund deposits if they are undercapitalized or assigned to pledge 110% by the Office of State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public bank depositories is available to repay the deposits of public funds of governmental entities.

## **B. Investments**

The City has invested funds in the State Treasurer's Oregon Short-term Fund Local Government Investment Pool during fiscal year 2022-2023. The Oregon Short-term Fund is the local government investment pool for local governments and was established by the State Treasurer. It was created to meet the financial and administrative responsibilities of federal arbitrage regulations. The investments are regulated by the Oregon Short-term Fund Board and approved by the Oregon Investment Council (ORS 294.805 to 294.895). Local Government Investment Pool (LGIP) is an external investment pool managed by the State Treasurer's office, which allows governments within the state to pool their funds for investment purposes. The amounts invested in the pool are not classified by risk categories because they are not evidenced by securities that exist in physical or book entry form as defined by GASB Statement No. 40.

In addition, the Oregon State Treasury LGIP distributes investment income on an amortized cost basis and participants' equity in the pool is determined by the amount of participant deposits, adjusted for withdrawals and distributed income. Accordingly, the adjustment to fair value would not represent an expendable increase in the City's cash position.

Investments in the Oregon State Treasury LGIP are made under the provisions of ORS 194.180. These funds are held in the City's name and are not subject to collateralization requirements or ORS 295.015. Investments are stated at amortized cost, which approximated fair value.

*Credit Risk.* State Statutes authorize the city to invest primarily in general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, certain commercial papers, and the State Treasurer's Investment Pool, among others. The City has no formal investment policy that further restricts its investment choices.

*Concentration of Credit Risk.* The City is required to provide information about the concentration of credit risk associated with its investments in one issuer that represents 5 percent or more of the total investments, excluding investments in external investment pools or those issued and explicitly guaranteed by the U.S. Government. The city has no such investments.

*Interest Rate Risk.* The City has no formal investment policy that explicitly limits investment maturities as a means of managing its exposure to fair value loss arising from increasing interest rates.

**NOTE 4 - CAPITAL ASSETS**

Capital asset activity for governmental activities of the City for the year ended June 30, 2023 was as follows:

| Description                                    | Beginning<br>Balance | Additions           | Deletions   | Ending<br>Balance    |
|------------------------------------------------|----------------------|---------------------|-------------|----------------------|
| <b>GOVERNMENTAL ACTIVITY CAPITAL ASSETS</b>    |                      |                     |             |                      |
| Land and improvements                          | \$ 3,539,249         | \$ -                | \$ -        | \$ 3,539,249         |
| Building and improvements                      | 2,168,663            | -                   | -           | 2,168,663            |
| Streets/HWY 101 Improvement                    | 3,457,651            | -                   | -           | 3,457,651            |
| Vehicles and Equipment                         | 666,003              | -                   | -           | 666,003              |
| Software                                       | 93,222               | -                   | -           | 93,222               |
| Books and Periodicals                          | 253,148              | -                   | -           | 253,148              |
| <b>Total Governmental Capital Assets</b>       | <b>10,177,936</b>    | <b>-</b>            | <b>-</b>    | <b>10,177,936</b>    |
| <b>BUSINESS TYPE ACTIVITY CAPITAL ASSETS</b>   |                      |                     |             |                      |
| <b>Capital assets not depreciated</b>          |                      |                     |             |                      |
| Land                                           | 113,035              | -                   | -           | 113,035              |
| <b>Capital assets being depreciated</b>        |                      |                     |             |                      |
| Building and improvements                      | 232,597              | -                   | -           | 232,597              |
| Vehicles and equipment                         | 649,955              | -                   | -           | 649,955              |
| Water plant and system                         | 3,955,394            | -                   | -           | 3,955,394            |
| Water reservoir                                | 399,205              | -                   | -           | 399,205              |
| Wastewater treatment plant/system              | 7,525,839            | -                   | -           | 7,525,839            |
| <b>Total capital assets being depreciated</b>  | <b>12,762,990</b>    | <b>-</b>            | <b>-</b>    | <b>12,762,990</b>    |
| Less accumulated depreciation                  |                      |                     |             |                      |
| Buildings and improvements                     | 99,219               | 8,928               | -           | 108,147              |
| Vehicles and equipment                         | 387,453              | 33,701              | -           | 421,155              |
| Water plant and system                         | 2,023,336            | 92,361              | -           | 2,115,697            |
| Water reservoir                                | 214,023              | 7,984               | -           | 222,007              |
| Wastewater treatment plant/system              | 1,942,171            | 164,192             | -           | 2,106,364            |
| <b>Total Accumulated Depreciation</b>          | <b>4,666,203</b>     | <b>307,166</b>      | <b>-</b>    | <b>4,973,369</b>     |
| <b>Total Business-Type Capital Assets, Net</b> | <b>8,096,787</b>     | <b>(307,166)</b>    | <b>-</b>    | <b>7,902,656</b>     |
| <b>Total Net Capital Assets</b>                | <b>\$ 18,307,316</b> | <b>\$ (307,166)</b> | <b>\$ -</b> | <b>\$ 18,080,592</b> |

As discussed in NOTE 1, the City does not maintain a detailed capital asset depreciation schedule for the governmental activities. Therefore, no depreciation has been charged to governmental activities.

Depreciation expense in the amount of \$307,166 was charged to the business-type activities for the fiscal year.

## NOTE 5 - LONG-TERM DEBT

In the following table, long-term debt information is presented separately with respect to governmental and business type activities. The table presents current year changes in those obligations and the current portion due for each.

|                                        | Issue Amount | Maturity Date | Interest Rate | Beginning Balance 6/30/2022 | Issued      | Refinanced  | Reductions       | Ending Balance 6/30/2023 | Due in One Year  |
|----------------------------------------|--------------|---------------|---------------|-----------------------------|-------------|-------------|------------------|--------------------------|------------------|
| <b>Governmental Activities</b>         |              |               |               |                             |             |             |                  |                          |                  |
| <b>General Obligations Bonds</b>       |              |               |               |                             |             |             |                  |                          |                  |
| 3/17/2017 Water Refunding Bond         | \$ 533,000   | 2031          | 3.00%         | \$ 380,000                  | \$ -        | \$ -        | \$ 33,000        | \$ 347,000               | \$ 34,000        |
| <b>Loans</b>                           |              |               |               |                             |             |             |                  |                          |                  |
| 6/17/05 DEQ                            | 6,671,721    | 2029          | 2.90%         | 2,834,626                   | -           | -           | 370,825          | 2,463,801                | 381,657          |
| 5/27/09 IFA Loans                      | 519,343      | 2033          | 3.0-4.75%     | 227,165                     | -           | -           | 20,554           | 206,611                  | 21,582           |
| 3/9/16 Safe Drinking Water Fund        | 1,030,000    | 2048          | 1.00%         | 945,488                     | -           | -           | 30,456           | 915,032                  | 30,760           |
| <b>Total Governmental activities</b>   |              |               |               | <b>4,387,279</b>            | <b>-</b>    | <b>-</b>    | <b>454,835</b>   | <b>3,932,444</b>         | <b>467,999</b>   |
| <b>Business-type activities</b>        |              |               |               |                             |             |             |                  |                          |                  |
| <b>Revenue Bonds</b>                   |              |               |               |                             |             |             |                  |                          |                  |
| 3/17/2017 Water Revenue Refunding Bond | \$ 512,000   | 2032          | 3.07%         | 366,575                     | -           | -           | 31,839           | 334,736                  | 32,824           |
| <b>Total Business-type activities</b>  |              |               |               | <b>\$ 366,575</b>           | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 31,839</b> | <b>\$ 334,736</b>        | <b>\$ 32,824</b> |

General obligation bonds are direct obligations and pledge the full faith and credit of the city. The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities.

Revenue bonds are obligations that will be paid from revenue generated by the respective water or sewer business type activities of the city.

Annual debt service requirements to maturity are as follows:

| Year Ending June 30, | General Obligation |                  | Revenue Bonds     |                  | Loans               |                   |
|----------------------|--------------------|------------------|-------------------|------------------|---------------------|-------------------|
|                      | Principal          | Interest         | Principal         | Interest         | Principal           | Fees              |
| 2024                 | 34,000             | 9,900            | 32,824            | 10,026           | 433,999             | 93,184            |
| 2025                 | 36,000             | 8,850            | 33,839            | 9,011            | 446,534             | 80,649            |
| 2026                 | 36,000             | 7,770            | 34,886            | 7,964            | 459,453             | 67,730            |
| 2027                 | 37,000             | 6,675            | 35,965            | 6,885            | 472,765             | 54,418            |
| 2028                 | 38,000             | 5,550            | 37,078            | 5,772            | 486,484             | 40,699            |
| 2029-2033            | 166,000            | 10,110           | 160,143           | 11,258           | 757,842             | 76,611            |
| 2034-2038            | -                  | -                | -                 | -                | 208,479             | 27,986            |
| 2039-2043            | -                  | -                | -                 | -                | 182,165             | 17,387            |
| 2044-2048            | -                  | -                | -                 | -                | 137,723             | 8,095             |
| Thereafter           | -                  | -                | -                 | -                | -                   | 463               |
| <b>Thereafter</b>    | <b>\$ 347,000</b>  | <b>\$ 48,855</b> | <b>\$ 334,736</b> | <b>\$ 50,917</b> | <b>\$ 3,585,444</b> | <b>\$ 467,222</b> |

## NOTE 6 - INTERFUND TRANSFERS

Interfund transfers for the year ended June 30, 2023 were as follows:

|                                 | <u>Transfers In</u> | <u>Transfers Out</u> |
|---------------------------------|---------------------|----------------------|
| <b>Governmental Funds</b>       |                     |                      |
| General Fund                    | \$ -                | \$ 502,400           |
| Capital Expenditure Fund        | 314,000             | -                    |
| Debt Service Reserve            | 43,000              | -                    |
| System Development Charges      | -                   | -                    |
| <b>Total Governmental Funds</b> | <b>357,000</b>      | <b>502,400</b>       |
| <br><b>Proprietary Funds</b>    |                     |                      |
| Water Fund                      | 150,000             | 43,000               |
| Sewer Fund                      | 38,400              | -                    |
| <b>Total Proprietary Funds</b>  | <b>188,400</b>      | <b>43,000</b>        |
| <b>Total</b>                    | <b>\$ 545,400</b>   | <b>\$ 545,400</b>    |

Transfers are routinely made for the following purposes:

- To move revenues from the fund in which statute or budget requires them to be collected to the fund from which statute or budget requires them to be expended;
- To move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due;
- To move unrestricted revenues collected in the General Fund to finance various programs and activities accounted for in other funds in accordance with budgetary authorizations;
- To move revenues collected from restricted sources to other funds to pay for direct expenses
- To move monies to start a new fund.

During fiscal year 2023 all transfers reported above were made for one of these purposes.

## NOTE 7 - RISK MANAGEMENT AND CONCENTRATIONS

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City carries commercial insurance to defray these and other risks of loss including excess liability, workers' compensation, boiler and machinery, public official bond and employee dishonesty and contractor's license bond coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

The City's transient room and food and beverage tax revenues are the largest sources of income for both the General Fund and Capital Expenditures Reserve Fund.

The City has experienced continued increases in Transient Rental Tax from licensed vacation rental properties, along with increased taxable revenue generated by the 8 hotel/motel businesses subject to the Transient Rental Tax. The transient rental tax revenue, net of the amount required to be attributed to visitor amenities by Oregon Budget Law, provides more than 70% of the City's General Fund.

#### **NOTE 8 - COMMITMENTS AND CONTINGENCIES**

On March 8, 2005 voters in the City approved a bond measure. This measure authorizes the City to issue up to \$5.9 million to construct, expand and improve the City's sewer system. As of the audit report date, the City has not issued these bonds.

Bonds issued by a city for water; sanitary or storm sewers; sewage disposal plants; hospitals; infirmaries; gas, power, or lighting purposes; the acquisition, establishment, construction, or reconstruction of any off-street motor vehicle parking facility; or bonds issued pursuant to applications to pay assessments for improvements in installments under statutory or city charter authority are not subject to the debt limitation imposed by Oregon Revised Statutes 287.004.

The City researched past System Development Charges (SDC's) apportionments and interfund transfers and/or loans to ensure viability and compliance with all applicable requirements, including State Revised Statutes. The City determined that LID Improvements funded from SDC's were to be returned to the SDC fund as collected from LID assessments.

#### **NOTE 9- INTERFUND LOANS**

The City does not currently have interfund loans.

#### **NOTE 10- SUBSEQUENT EVENTS**

Professional standards require evaluation and disclosure of significant events affecting the City that take place subsequent to the current fiscal year ended June 30, 2023. For the audit period ending June 30, 2023, no subsequent events were identified for disclosure.

#### **NOTE 11 – CHANGE IN ACCOUNTING PRINCIPLE**

There were no changes in accounting principal in fiscal year 2023.



## REQUIRED SUPPLEMENTARY INFORMATION

**CITY OF YACHATS, OREGON**  
**MODIFIED CASH BASIS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-**  
**BUDGET TO ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2023**

|                                                           | <b>Budgeted Amounts</b>   |                           | <b>Actual</b>             | <b>Variance</b>          |
|-----------------------------------------------------------|---------------------------|---------------------------|---------------------------|--------------------------|
|                                                           | <b>Original</b>           | <b>Final</b>              | <b>Amounts</b>            | <b>with Final</b>        |
| <b>REVENUES</b>                                           |                           |                           |                           |                          |
| Property taxes                                            | \$ 48,500                 | \$ 48,500                 | \$ 45,623                 | \$ (2,877)               |
| Other taxes                                               | 1,229,100                 | 1,229,100                 | 1,610,610                 | 381,510                  |
| Intergovernmental                                         | 205,000                   | 205,000                   | 145,324                   | (59,676)                 |
| Licenses and permits                                      | 34,000                    | 34,000                    | 34,277                    | 277                      |
| Charges for services                                      | 25,000                    | 25,000                    | 30,935                    | 5,935                    |
| Investment revenue                                        | 2,700                     | 2,700                     | 98,235                    | 95,535                   |
| Other local revenue                                       | 5,000                     | 5,000                     | 5,664                     | 664                      |
| Miscellaneous                                             | 2,500                     | 2,500                     | 6,989                     | 4,489                    |
| <b>Total revenues</b>                                     | <u>1,551,800</u>          | <u>1,551,800</u>          | <u>1,977,657</u>          | <u>425,857</u>           |
| <b>EXPENDITURES</b>                                       |                           |                           |                           |                          |
| General government                                        | 398,900                   | 398,900                   | 700,933                   | 302,033                  |
| Public works                                              | 111,850                   | 111,850                   | 104,224                   | (7,626)                  |
| Culture and recreation                                    | 368,450                   | 368,450                   | 340,509                   | (27,941)                 |
| Capital expenditures                                      | -                         | -                         | -                         | -                        |
| Total expenditures                                        | <u>879,200</u>            | <u>879,200</u>            | <u>1,145,666</u>          | <u>266,466</u>           |
| Contingency                                               | <u>53,500</u>             | <u>53,500</u>             | <u>-</u>                  | <u>(53,500)</u>          |
| <b>Total expenditures</b>                                 | <u>932,700</u>            | <u>932,700</u>            | <u>1,145,666</u>          | <u>212,966</u>           |
| Excess (deficiency) of revenues over (under) expenditures | <u>619,100</u>            | <u>619,100</u>            | <u>831,991</u>            | <u>212,891</u>           |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |                           |                           |                           |                          |
| Operating transfers in                                    | -                         | -                         | -                         | -                        |
| Operating transfers out                                   | <u>(540,800)</u>          | <u>(540,800)</u>          | <u>(502,400)</u>          | <u>38,400</u>            |
| Total other financing sources (uses)                      | <u>(540,800)</u>          | <u>(540,800)</u>          | <u>(502,400)</u>          | <u>38,400</u>            |
| Net change in fund balance                                | 78,300                    | 78,300                    | 329,591                   | 251,291                  |
| <b>BEGINNING FUND BALANCE</b>                             | <u>2,261,846</u>          | <u>2,261,846</u>          | <u>2,364,689</u>          | <u>102,843</u>           |
| <b>ENDING FUND BALANCE</b>                                | <u><u>\$2,340,146</u></u> | <u><u>\$2,340,146</u></u> | <u><u>\$2,694,280</u></u> | <u><u>\$ 354,134</u></u> |

**CITY OF YACHATS, OREGON**  
**MODIFIED CASH BASIS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-**  
**BUDGET TO ACTUAL**  
**SYSTEM DEVELOPMENT CHARGES FUND**  
**FOR THE YEAR ENDED JUNE 30, 2023**

|                                                           | <b>Budgeted Amounts</b> |              | <b>Actual</b>  | <b>Variance with</b> |
|-----------------------------------------------------------|-------------------------|--------------|----------------|----------------------|
|                                                           | <b>Original</b>         | <b>Final</b> | <b>Amounts</b> | <b>Final Budget</b>  |
| REVENUES                                                  |                         |              |                |                      |
| Charges for Services                                      | \$ 101,491              | \$ 101,491   | \$ 48,934      | \$ (52,557)          |
| Investment revenue                                        | 4,100                   | 4,100        | 14,377         | 10,277               |
|                                                           |                         |              |                | -                    |
| Total revenues                                            | 105,591                 | 105,591      | 63,311         | (42,280)             |
| EXPENDITURES                                              |                         |              |                |                      |
| Current                                                   |                         |              |                |                      |
| Public works                                              | -                       | -            | -              | -                    |
| Culture and recreation                                    | -                       | -            | -              | -                    |
| Debt service                                              |                         |              |                | -                    |
| Principal                                                 | -                       | -            | -              | -                    |
| Interest and fees                                         | -                       | -            | -              | -                    |
| Capital outlay                                            | -                       | -            | -              | -                    |
| Total Expenditures                                        | -                       | -            | -              | -                    |
|                                                           |                         |              |                | -                    |
| Excess (deficiency) of revenues over (under) expenditures | 105,591                 | 105,591      | 63,311         | (42,280)             |
| OTHER FINANCING SOURCES (USES)                            |                         |              |                |                      |
| Operating transfers in                                    | -                       | -            | -              | -                    |
| Operating transfers out                                   | (50,000)                | (50,000)     | -              | 50,000               |
| Total other financing sources (uses)                      | (50,000)                | (50,000)     | -              | 50,000               |
| Net change in fund balance                                | 55,591                  | 55,591       | 63,311         | 7,720                |
| BEGINNING FUND BALANCE                                    | 740,401                 | 740,401      | 751,226        | 10,825               |
| ENDING FUND BALANCE                                       | \$ 795,992              | \$ 795,992   | \$ 814,537     | \$ 18,545            |

**CITY OF YACHATS, OREGON**  
**MODIFIED CASH BASIS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-**  
**BUDGET TO ACTUAL**  
**BLENDED COMPONENT UNIT- URBAN RENEWAL DISTRICT**  
**FOR THE YEAR ENDED JUNE 30, 2023**

|                                                           | <u>Budgeted Amounts</u> |                | <u>Actual</u>     | <u>Variance with</u> |
|-----------------------------------------------------------|-------------------------|----------------|-------------------|----------------------|
|                                                           | <u>Original</u>         | <u>Final</u>   | <u>Amounts</u>    | <u>Final Budget</u>  |
| REVENUES                                                  |                         |                |                   |                      |
| Property taxes                                            | \$ 474,715              | \$ 474,715     | \$ 497,095        | \$ 22,380            |
| Other local sources                                       | 800                     | 800            | 54                | (746)                |
| Investment revenue                                        | <u>3,000</u>            | <u>3,000</u>   | <u>15,387</u>     | <u>12,387</u>        |
| Total revenues                                            | <u>478,515</u>          | <u>478,515</u> | <u>512,536</u>    | <u>34,021</u>        |
| EXPENDITURES                                              |                         |                |                   |                      |
| General government                                        | 19,000                  | 19,000         | 16,000            | (3,000)              |
| Public works                                              | 420,000                 | 420,000        | 120,000           | (300,000)            |
| Debt services                                             | 195,000                 | 195,000        | 195,000           | -                    |
| Reserved for future expenditures                          | <u>127,724</u>          | <u>127,724</u> | <u>-</u>          | <u>(127,724)</u>     |
| Total expenditures                                        | <u>761,724</u>          | <u>761,724</u> | <u>331,000</u>    | <u>(430,724)</u>     |
| Excess (deficiency) of revenues over (under) expenditures | (283,209)               | (283,209)      | 181,536           | 464,745              |
| OTHER FINANCING SOURCES (USES)                            |                         |                |                   |                      |
| Operating transfers out                                   | <u>-</u>                | <u>-</u>       | <u>-</u>          | <u>-</u>             |
| Net change in fund balance                                | (283,209)               | (283,209)      | 181,536           | 464,745              |
| BEGINNING FUND BALANCE                                    | <u>283,209</u>          | <u>283,209</u> | <u>290,176</u>    | <u>6,967</u>         |
| ENDING FUND BALANCE                                       | <u>\$ -</u>             | <u>\$ -</u>    | <u>\$ 471,712</u> | <u>\$ 471,712</u>    |

## SUPPLEMENTARY INFORMATION



**CITY OF YACHATS, OREGON**  
**MODIFIED CASH BASIS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-**  
**BUDGET TO ACTUAL**  
**CAPITAL RESERVE EXPENDITURES FUND**  
**FOR THE YEAR ENDED JUNE 30, 2023**

|                                                           | <b>Budgeted Amounts</b> |                    | <b>Actual</b>      | <b>Variance with</b> |
|-----------------------------------------------------------|-------------------------|--------------------|--------------------|----------------------|
|                                                           | <b>Original</b>         | <b>Final</b>       | <b>Amounts</b>     | <b>Final Budget</b>  |
| <b>REVENUES</b>                                           |                         |                    |                    |                      |
| Intergovernmental                                         | \$ 91,000               | \$ 91,000          | \$ 91,000          | \$ -                 |
| Anticipated grants                                        | 438,000                 | 438,000            | -                  | (438,000)            |
| Gifts/Donations                                           | 200,000                 | 200,000            | -                  | (200,000)            |
| Investment revenue                                        | 7,000                   | 7,000              | 40,112             | 33,112               |
| <b>Total revenues</b>                                     | <b>736,000</b>          | <b>736,000</b>     | <b>131,112</b>     | <b>(604,888)</b>     |
| <b>EXPENDITURES</b>                                       |                         |                    |                    |                      |
| Capital outlay                                            | 1,489,000               | 1,489,000          | 110,112            | (1,378,888)          |
| Reserved for future expenditures                          | 647,061                 | 647,061            | -                  | (647,061)            |
| <b>Total expenditures</b>                                 | <b>2,136,061</b>        | <b>2,136,061</b>   | <b>110,112</b>     | <b>(2,025,949)</b>   |
| Excess (deficiency) of revenues over (under) expenditures | (1,400,061)             | (1,400,061)        | 21,000             | 1,421,061            |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |                         |                    |                    |                      |
| Operating transfers in                                    | 314,000                 | 314,000            | 314,000            | -                    |
| Operating transfers out                                   | -                       | -                  | -                  | -                    |
| <b>Total other financing sources (uses)</b>               | <b>314,000</b>          | <b>314,000</b>     | <b>314,000</b>     | <b>-</b>             |
| <b>Net change in fund balance</b>                         | <b>(1,086,061)</b>      | <b>(1,086,061)</b> | <b>335,000</b>     | <b>1,421,061</b>     |
| <b>BEGINNING FUND BALANCE</b>                             | <b>1,193,499</b>        | <b>1,193,499</b>   | <b>1,179,810</b>   | <b>(13,689)</b>      |
| <b>ENDING FUND BALANCE</b>                                | <b>\$ 107,438</b>       | <b>\$ 107,438</b>  | <b>\$1,514,810</b> | <b>\$1,407,372</b>   |

**CITY OF YACHATS, OREGON**  
**MODIFIED CASH BASIS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-**  
**BUDGET TO ACTUAL**  
**DEBT SERVICE RESERVE FUND**  
**FOR THE YEAR ENDED JUNE 30, 2023**

|                                                           | <b>Budgeted Amounts</b> |                    | <b>Actual</b>      | <b>Variance with</b> |
|-----------------------------------------------------------|-------------------------|--------------------|--------------------|----------------------|
|                                                           | <b>Original</b>         | <b>Final</b>       | <b>Amounts</b>     | <b>Final Budget</b>  |
| Revenues                                                  |                         |                    |                    |                      |
| Property Taxes                                            | \$ 45,746               | \$ 45,746          | \$ 46,545          | \$ 799               |
| Food and Beverage Taxes                                   | 450,000                 | 450,000            | 485,653            | 35,653               |
| Intergovernmental                                         | 195,000                 | 195,000            | 195,000            | -                    |
| Investment Revenue                                        | 4,522                   | 4,522              | 3,872              | (650)                |
| Total Revenues                                            | 695,268                 | 695,268            | 731,070            | 35,802               |
| Expenditures                                              |                         |                    |                    |                      |
| Debt Service Principal                                    | 492,453                 | 492,453            | 491,805            | (648)                |
| Debt Service Interest                                     | 121,485                 | 121,485            | 122,075            | 590                  |
| Debt Service Fees                                         | 13,253                  | 13,253             | 13,253             | -                    |
| Total expenditures                                        | 627,191                 | 627,191            | 627,133            | (58)                 |
| Excess (deficiency) of revenues over (under) expenditures | 68,077                  | 68,077             | 103,937            | 35,860               |
| Other financing sources (uses)                            |                         |                    |                    |                      |
| Operating transfers in                                    | 43,000                  | 43,000             | 43,000             | -                    |
| Operating transfers out                                   | -                       | -                  | -                  | -                    |
| Total other financing sources (uses)                      | 43,000                  | 43,000             | 43,000             | -                    |
| Net change in Fund balance                                | 111,077                 | 111,077            | 146,937            | 35,860               |
| Beginning fund balance                                    | 1,016,028               | 1,016,028          | 1,087,742          | 71,714               |
| Ending fund balance                                       | <u>\$1,127,105</u>      | <u>\$1,127,105</u> | <u>\$1,234,679</u> | <u>\$ 107,574</u>    |

**CITY OF YACHATS, OREGON**  
**MODIFIED CASH BASIS STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION-**  
**BUDGET TO ACTUAL**  
**WATER FUND**  
**FOR THE YEAR ENDED JUNE 30, 2023**

|                                                             | <b>Budgeted Amounts</b> |                    | <b>Actual</b>      | <b>Variance</b>     |
|-------------------------------------------------------------|-------------------------|--------------------|--------------------|---------------------|
|                                                             | <b>Original</b>         | <b>Final</b>       | <b>Amounts</b>     | <b>Final Budget</b> |
| Revenues                                                    |                         |                    |                    |                     |
| Charges for services                                        | \$ 853,414              | \$ 853,414         | \$ 853,414         | \$ -                |
| Intergovernmental                                           | 42,400                  | 42,400             | 42,400             | -                   |
| Other revenues                                              | 4,500                   | 4,500              | 20,822             | 16,322              |
| Total Revenues                                              | 900,314                 | 900,314            | 916,636            | 16,322              |
| Expenditures                                                |                         |                    |                    |                     |
| Public Works                                                |                         |                    |                    |                     |
| Personnel services                                          | 403,100                 | 403,100            | 294,581            | (108,519)           |
| Materials and services                                      | 388,000                 | 388,000            | 345,423            | (42,577)            |
| Capital expenditures                                        | 740,972                 | 740,972            | 266,498            | (474,474)           |
| Contingencies                                               | 30,000                  | 30,000             | -                  | (30,000)            |
| Total expenditures                                          | 1,562,072               | 1,562,072          | 906,502            | (655,570)           |
| Excess(deficiency) of revenues over<br>(under expenditures) | (661,758)               | (661,758)          | 10,134             | 671,892             |
| Other Financing Sources (Uses)                              |                         |                    |                    |                     |
| Operating transfers in                                      | 150,000                 | 150,000            | 150,000            | -                   |
| Operating transfers out                                     | (43,000)                | (43,000)           | (43,000)           | -                   |
| Net change in net position                                  | (554,758)               | (554,758)          | 117,134            | 671,892             |
| BEGINNING UNRESTRICTED NET POSITION                         | 2,006,842               | 2,006,842          | 1,923,969          | (82,873)            |
| ENDING UNRESTRICTED NET POSITION                            | <u>\$1,452,084</u>      | <u>\$1,452,084</u> | 2,041,103          | <u>\$ 589,019</u>   |
| Net investment in capital assets                            |                         |                    | 1,973,235          |                     |
| ENDING NET POSITION                                         |                         |                    | <u>\$4,014,338</u> |                     |

**CITY OF YACHATS, OREGON**  
**MODIFIED CASH BASIS STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION-**  
**BUDGET TO ACTUAL**  
**SEWER FUND**  
**FOR THE YEAR ENDED JUNE 30, 2023**

|                                                              | <b>Budgeted Amounts</b> |                    | <b>Actual</b>      | <b>Variance with</b> |
|--------------------------------------------------------------|-------------------------|--------------------|--------------------|----------------------|
|                                                              | <b>Original</b>         | <b>Final</b>       | <b>Amounts</b>     | <b>Final Budget</b>  |
| REVENUES                                                     |                         |                    |                    |                      |
| Charges for services                                         | \$ 795,000              | \$ 795,000         | \$ 796,542         | \$ 1,542             |
| Intergovernmental                                            | 63,400                  | 63,400             | 63,400             | -                    |
| Other local revenue                                          | 5,000                   | 5,000              | 29,680             | 24,680               |
| Total revenues                                               | 863,400                 | 863,400            | 889,622            | 26,222               |
| EXPENDITURES                                                 |                         |                    |                    |                      |
| Public works                                                 |                         |                    |                    | -                    |
| Personnel services                                           | 373,400                 | 373,400            | 290,829            | (82,571)             |
| Materials and services                                       | 338,150                 | 338,150            | 348,287            | 10,137               |
| Capital expenditures                                         | 248,525                 | 248,525            | 226,118            | (22,407)             |
| Contingencies                                                | 25,000                  | 25,000             | -                  | (25,000)             |
| Total expenditures                                           | 985,075                 | 985,075            | 865,234            | (119,841)            |
| Excess (deficiency) of revenues over<br>(under) expenditures | (121,675)               | (121,675)          | 24,388             | 146,063              |
| OTHER FINANCING SOURCES (USES)                               |                         |                    |                    |                      |
| Operating transfers in                                       | -                       | -                  | 38,400             | 38,400               |
| Operating transfers out                                      | -                       | -                  | -                  | -                    |
| Net change in net position                                   | (121,675)               | (121,675)          | 62,788             | 184,463              |
| BEGINNING UNRESTRICTED NET POSITION                          | 1,201,412               | 1,201,412          | 1,205,008          | 3,596                |
| ENDING UNRESTRICTED NET POSITION                             | <u>\$1,079,737</u>      | <u>\$1,079,737</u> | <u>\$1,267,796</u> | <u>\$ 188,059</u>    |
| Net investment in capital assets                             |                         |                    | 5,594,686          |                      |
| ENDING NET POSITION                                          |                         |                    | <u>\$6,862,482</u> |                      |

## **REPORTS ON LEGAL AND OTHER REGULATORY REQUIREMENTS**





**Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on  
an Audit of Financial Statements Performed**

*Independent Auditor's Report*

Honorable Mayor and City  
Council Members City of Yachats  
Yachats, Oregon 97498

We have audited, in accordance with auditing standards generally accepted by the United States of America and the standards applicable to financial audits, the modified cash basis financial statements of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information of the City of Yachats, Oregon (the City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated January 7, 2025. As reported in the auditors' opinion on the financial statements, the City prepares its financial statements on the modified cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City of Yachats internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weakness or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of findings and responses, we identified certain deficiencies that we considered to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.

A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency 2023-01 described in the accompanying Schedule of Findings and Responses to be a significant deficiency.

#### **Compliance and Other Matters**

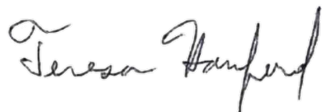
As part of obtaining reasonable assurance about whether the City of Yachats' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

#### **Responses to Findings**

City of Yachats response to the finding identified in our audit is described in the accompanying Schedule of Findings and Responses. We did not audit the City of Yachats' response and, accordingly, we express no opinion on them.

#### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. Accordingly, this communication is not suitable for any other purpose.



Hanford & Associates, LLC  
West Richland, Washington  
January 7, 2025

## **Schedule of Findings and Responses**

### **Findings – Financial Statement Audit**

#### **Significant Deficiency in Internal Control Over Financial Reporting**

##### **2023-01 Preparation of Financial Statements**

###### **Criteria:**

Management is responsible for maintaining an adequate and complete system of internal control to ensure the financial statements are free from material misstatement and error. A complete system of internal control determines the systems adequacy for preparing the financial statements.

An adequate system of internal controls is the responsibility of the government's management. The preparation of the financial statements requires internal controls over both 1) recording, processing and summarizing accounting data (i.e. maintaining internal books and records) and 2) reporting government-wide and fund/accounting financial statements including the related footnotes and supplemental schedules for external reporting.

###### **Condition:**

The City of Yachats has elected not to have an internal control system designed to provide for the preparation of the financial statements and related footnotes being audited.

As is the case with many small to medium sized Oregon entities, the City of Yachats has relied on its independent external auditors to assist in the preparation of the financial statements and notes as a part of the external financial reporting process. The City's ability to prepare financial is based, in part, on its external auditors, who cannot be considered a part of the City's internal control structure.

As auditors, we were requested to draft the financial statements and the accompanying notes as well as assist in making the appropriate adjustments to convert the City's financial data into appropriate reporting.

###### **Cause:**

This condition was caused by the City's decision to outsource the preparation of the annual financial statements to the external auditors rather than to incur the time and expense of obtaining the necessary training and expertise required for the City to perform this task internally.

###### **Effect:**

The control deficiency could result in a misstatement to the financial statements that would not be prevented or detected.

###### **Recommendation:**

This circumstance is not unusual. It is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.

**Management's Response:**

The City has evaluated the cost v. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP and GASB and determined that it is in the best interests of the government to outsource this task to its qualified accountant and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their content and presentation on a continuous timely basis.



## **Independent Auditor's Report Required by Oregon State Regulations**

We have audited the basic financial statements of the City of Yachats as of and for the year ended June 30, 2023 and have issued our report thereon dated January 7, 2025. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

### **Compliance**

As part of obtaining reasonable assurance about whether the City of Yachats, Oregon's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in the Oregon Administrative Rules 162-10-000 through 162-10-320 of the *Minimum Standards for Audits of Oregon Municipal Corporations*, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- **Deposit of public funds with financial institutions (ORS Chapter 295).**
- **Indebtedness limitations, restrictions and repayment.**
- **Budgets legally required (ORS Chapter 294).**
- **Insurance and fidelity bonds in force or required by law.**
- **Highway revenues used for public highways, roads and streets.**
- **Programs funded from outside sources.**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**
- **Accountability for collecting or receiving money by elected officials. The City does not have any elected officials collecting or receiving money.**

In connection with our testing nothing came to our attention that caused us to believe the City of Yachats was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the *Minimum Standards for Audits of Oregon Municipal Corporations*.

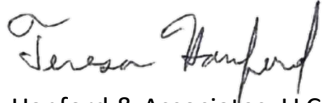
### **OAR 162-10-0230 Internal Control**

In planning and performing our audit, we considered the City of Yachats, Oregon's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Yachats, Oregon's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Yachats, Oregon's internal control.



We noted certain matters that we reported as finding 2023-01 in the Schedule of Findings and Responses.

This report is intended solely for the information and use of the Council and management of City of Yachats and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

A handwritten signature in black ink, appearing to read "Teresa Hanford". The signature is fluid and cursive, with the first name "Teresa" and last name "Hanford" clearly distinguishable.

Hanford & Associates, LLC  
West Richland, Washington  
January 7, 2025



**Yachats Urban Renewal Agency**  
(A Component Unit of the City of Yachats)

Annual Financial Report  
For the Fiscal Year Ended June 30, 2023

**Yachats Urban Renewal Agency  
LINCOLN COUNTY, OREGON**

OFFICERS AND MEMBERS OF THE GOVERNING BOARD  
June 30, 2023

**Agency Officials**

Leslie Vaaler  
P.O. Box 345  
Yachats, Oregon, 97498

Ann Stott  
P.O. Box 345  
Yachats, Oregon, 97498

Anthony Muirhead  
P.O. Box 345  
Yachats, Oregon, 97498

Mary Ellen O'Shaughnessey  
P.O. Box 345  
Yachats, Oregon, 97498

Greg Scott  
P.O. Box 345  
Yachats, Oregon, 97498

---

Heide Lambert  
Agency Manager  
P.O. Box 345  
Yachats, Oregon 97498

Address of Registered Office  
P.O. Box 345  
Yachats, Oregon 97498

**YACHATS URBAN RENEWAL AGENCY  
LINCOLN COUNTY, OREGON  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2023**

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## **INDEPENDENT AUDITOR'S REPORT**

**Agency Officials**  
**Yachats Urban Renewal Agency**  
**Yachats, Oregon 97498**

We have audited the accompanying modified cash basis financial statements of the governmental activities and the major fund of Yachats Urban Renewal Agency, a component unit of the City of Yachats, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

The Agency's management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



## **Opinions**

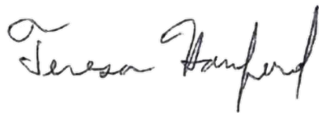
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities and the major fund of Yachats Urban Renewal Agency, as of June 30, 2023, and the respective changes in financial position – modified cash basis and the respective budgetary comparison for the General Fund for the year then ended on the basis of accounting described in Note 1.

## **Basis of Accounting**

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on a modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

## **Other Reporting Required by Oregon State Regulations**

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated January 7, 2025 on our consideration of the Agency's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

A handwritten signature in dark ink, appearing to read "Teresa Hanford". The signature is fluid and cursive, with the first name "Teresa" and last name "Hanford" clearly distinguishable.

Hanford & Associates, LLC  
West Richland, Washington  
January 7, 2025

## BASIC FINANCIAL STATEMENTS

## GOVERNMENT-WIDE FINANCIAL STATEMENTS

**YACHATS URBAN RENEWAL AGENCY**  
**MODIFIED CASH BASIS STATEMENT OF NET POSITION**  
**JUNE 30, 2023**

---

|                           | <u><b>Governmental<br/>Activities</b></u> |
|---------------------------|-------------------------------------------|
| <b>ASSETS</b>             |                                           |
| Cash and cash equivalents | <u>\$ 471,712</u>                         |
| <b>Total assets</b>       | <u>471,712</u>                            |
| <br><b>NET POSITION</b>   |                                           |
| Restricted                | 100,000                                   |
| Unrestricted              | <u>371,712</u>                            |
| <b>Total net position</b> | <u><u>\$ 471,712</u></u>                  |

See accompanying notes to the financial statements.

**YACHATS URBAN RENEWAL AGENCY**  
**MODIFIED CASH BASIS STATEMENT OF ACTIVITIES**  
**JUNE 30, 2023**

---

|                                       | <b><u>Governmental<br/>Activities</u></b> |
|---------------------------------------|-------------------------------------------|
| <b>GENERAL REVENUES</b>               |                                           |
| Property taxes                        | 497,095                                   |
| Other local sources                   | 54                                        |
| Investment earnings                   | <u>15,387</u>                             |
| <b>Total general revenues</b>         | <u>512,536</u>                            |
| <br><b>URBAN RENEWAL EXPENDITURES</b> |                                           |
| Administrative fee                    | 16,000                                    |
| Transfers to primary government for:  |                                           |
| Construction Projects                 | 120,000                                   |
| Debt Service                          | <u>195,000</u>                            |
| <b>Total expenditures</b>             | <u>331,000</u>                            |
| <br><b>Change in Net Position</b>     | 181,536                                   |
| <b>Net position - beginning</b>       | <u>290,176</u>                            |
| <br><b>Net position - ending</b>      | <u><u>471,712</u></u>                     |

See accompanying notes to the financial statements.



## FUND FINANCIAL STATEMENTS

**YACHATS URBAN RENEWAL AGENCY  
MODIFIED CASH BASIS BALANCE SHEET  
GOVERNMENTAL FUND  
JUNE 30, 2023**

---

|                             | <u>General</u>           |
|-----------------------------|--------------------------|
| <b>ASSETS</b>               |                          |
| Cash and cash equivalents   | \$ 471,712               |
| <b>Total assets</b>         | <u>471,712</u>           |
| <br><b>FUND BALANCE</b>     |                          |
| Restricted for debt service | 100,000                  |
| Unassigned                  | <u>371,712</u>           |
| <b>Total fund balance</b>   | <u><u>\$ 471,712</u></u> |

See accompanying notes to the financial statements.

**YACHATS URBAN RENEWAL AGENCY**  
**MODIFIED CASH BASIS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUND**  
**JUNE 30, 2023**

---

|                                          | <u>General</u>        |
|------------------------------------------|-----------------------|
| <b>REVENUES</b>                          |                       |
| Property taxes                           | 497,095               |
| Other local sources                      | 54                    |
| Investment earnings                      | 15,387                |
| <b>Total revenues</b>                    | <u>512,536</u>        |
| <b>EXPENDITURES</b>                      |                       |
| Administrative fee                       | 16,000                |
| Payments to primary government for:      |                       |
| Water/Wastewater Construction Projects   | 120,000               |
| Debt Service                             | 195,000               |
| <b>Total expenditures</b>                | <u>331,000</u>        |
| <b>Net change in fund balance</b>        | 181,536               |
| <b>Fund balance at beginning of year</b> | <u>290,176</u>        |
| <b>Fund balance at end of year</b>       | <u><u>471,712</u></u> |

See accompanying notes to the financial statements.

**YACHATS URBAN RENEWAL AGENCY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Organization (reporting entity)**

The Agency, a component unit of the City of Yachats, was organized August 2007 under ORS 457 and is a municipal corporation created by the City of Yachats to facilitate urban renewal within the City boundaries. The City Council serves as the governing body and is accountable for the fiscal matters of the Agency.

**B. Urban Renewal Areas**

Tax allocation bonds for urban renewal plan areas are authorized by state law to 1) "...eliminate and prevent the development or spread of urban blight and deterioration; and 2) encourage needed urban conservation and rehabilitation and provide for redevelopment of blighted or deteriorated areas."

Projects are financed in urban renewal plan areas as follows:

The Agency (City Council) selects an urban renewal plan area and defines its boundaries.

The county assessor "freezes" the assessed value of property within the urban renewal area. This is referred to as the "frozen" value.

Any increase in assessed value above the frozen value is called the "incremental value." The tax revenue generated by the tax rate times the incremental value is provided for use in financing the urban renewal projects.

As required by ORS 457.190(3)(a), the Agency has included in its current plan the maximum amount of indebtedness that may be issued or incurred under the plan in the amount of \$7,589,800. The maximum amount of tax that can be collected under the plan is \$7,824,600.

**C. Government-Wide and Fund Financial Statements**

The statement of net position and the statement of activities display information about the Agency, including all of its financial activities. Governmental activities are financed primarily through property taxes and proceeds from borrowings.

The statement of activities presents a comparison between direct expenses and program revenues for the Agency's program. The Agency does not allocate indirect expenses. Program revenues include grants and contributions that are restricted to meeting operational requirements. Revenues that are not classified as program revenues, including property taxes, earnings on investments and the gain on sale of property, are presented as general revenues.

The fund financial statements provide information about the Agency's fund. The emphasis of fund financial statements is on major funds, each displayed in a separate column.

The single major fund, General Fund, accounts for general administration of the Agency's urban renewal areas, for acquisition and rehabilitation of blighted and deteriorated areas within the designated urban renewal areas, and repayment of debt incurred for these activities.

#### **D. Measurement focus, basis of accounting and financial statement presentation**

The government-wide financial statements are reported on a modified cash basis of accounting. The modified cash basis of accounting is based on the recording of cash and cash equivalents and changes therein, and only recognizes revenues, expenditures, assets, and liabilities resulting from cash transactions, adjusted for liabilities that arise from cash transactions.

Only cash and cash equivalents and items that involve the receipt or disbursement of cash or cash equivalents during the period are recognized, except for the following modifications:

- Interfund receivables and payables that arise from transactions and events involving cash or cash equivalents are recognized;
- Assets that normally convert to cash or cash equivalents (e.g., certificates of deposit, marketable investments, and receivables resulting from loans) that arise from transactions and events involving cash or cash equivalents are recognized; and
- Liabilities for cash or cash equivalents held on behalf of others, held in escrow, or received in advance of being earned or meeting eligibility requirements are recognized.

As a result of the use of this modified cash basis of accounting, certain transactions are not recorded in the financial statements. For example, billed or provided services that have not been collected in cash are not accrued as receivables.

The fund financial statements are presented on the modified cash basis of accounting.

#### **E. Equity classification**

##### Government-wide reporting

In the government-wide financial statements, equity is classified as net position and displayed in the following components:

- **Restricted net position**- Consists of external constraints placed on net position use by creditors, grantors, contributors, laws or regulations of other governments, constraints imposed by law through constitutional provisions, or enabling legislation.
- **Unrestricted net position** - Consists of all other net assets that are not included in the other categories previously mentioned.

In the government-wide financial statements when both restricted and unrestricted net position are available, unrestricted resources are used only after the restricted resources are depleted.



## Government-wide reporting

Fund balance amounts are reported within one of the fund balance categories listed below:

- Non-spendable fund balance represents amounts that are not in a spendable form or because they are legally or contractually required to be maintained intact.
- Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation). Also, these are amounts that can be spent only for specific purposes because of state or federal laws, or externally imposed conditions by granters or creditors.
- Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution. These amounts cannot be used for any other purpose unless the governing body of the Agency removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed.
- Assigned fund balance represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body.
- Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

In the governmental fund financial statements, when the Agency has restricted and unrestricted (committed, assigned or unassigned) resources available, it is the Agency's policy to expend restricted resources first. Unrestricted resources are then expended in the order of committed, assigned, and unassigned as needed, unless otherwise provided for in actions to commit or assign resources, in determining the amounts to be reported in each of the fund balance categories.

## **F. Budget policies and budgetary control**

Generally, Oregon Local Budget Law requires annual budgets be adopted for all funds. The modified accrual basis of accounting is used for all budgets. All annual appropriations lapse at fiscal year-end.

The Agency begins its budgeting process by appointing budget committee members in the fall of each year. Budget recommendations are developed by management through early spring, with the budget committee meeting and approving the budget document in late spring. Public notices of the budget hearing are generally published in May or June and the hearing is held in June. The governing body adopts the budget, makes appropriations, and declares the tax levy no later than June 30. Expenditure appropriations may not be legally over expended.

The resolution authorizing appropriations for each fund sets the level at which expenditures cannot legally exceed appropriations. The governing body established the levels of budgetary control at

the personnel services, materials and services, capital outlay, operating contingencies, debt service, and all other requirement levels for all funds.

Budget amounts shown in the financial statements may be revised after the original budget amounts were adopted. The governing body must authorize all appropriation transfers and supplementary budgetary appropriations.

## G. Property taxes

Under state law, county governments are responsible for extending authorized property tax levies, computing tax rates, billing and collecting all property taxes, and making periodic remittances of collections to entities levying taxes. Real and personal property taxes are levied upon all taxable property and become a lien against the property as of July 1 of each year. Property taxes are payable in three installments following the lien date on November 15, February 15 and May 15 each year.

As the basic financial statements are presented on the modified cash basis, uncollected property taxes are not reported. Property taxes are recorded as receipts when received.

## NOTE 2- CASH AND CASH EQUIVALENTS

The Agency is a component unit of the City of Yachats. The City maintains a pool of cash and cash equivalents that are available for use by all funds. Each fund's portion of this pool is displayed on the financial statements as cash and cash equivalents. Interest earned on pooled cash and cash equivalents is allocated to participating funds based upon their combined cash and cash equivalent balances.

### Cash and cash equivalent at June 30, 2023 consisted of the following:

|                                           | Agency            |
|-------------------------------------------|-------------------|
| Petty Cash                                | \$ -              |
| Cash in checking accounts (book balances) | (1,790)           |
| Cash in Local Government Investment Pool  | 473,502           |
| <b>Total Cash and cash equivalents</b>    | <b>\$ 471,712</b> |

## Note 3 - DEPOSITS AND INVESTMENTS

### A. Deposits

#### Deposits with financial Institutions

The Governmental Accounting Standards Board has adopted accounting principles generally accepted in the United States of America (GAAP), which include standards to categorize deposits to give an indication of the level of custodial credit risk assumed by the City at June 30, 2023. If bank deposits at year end are not entirely insured or collateralized with securities

held by the City or by its agent in the City's name, the City must disclose the custodial credit risk (below) that exists.

Deposits with financial institutions are comprised of bank demand deposits. For the fiscal year ended June 30, 2023, the carrying amounts of the City deposits on behalf of the Agency in various financial institutions were \$471,712. All deposits are held in the name of the City. At June 30, 2023, the City's deposits were covered by federal depository insurance and certifications of participation.

All deposits are held in the name of the City. At June 30, 2023 the City's deposits were covered by federal depository insurance and certifications of participation.

*Custodial Credit Risk.* Custodial credit risk for deposits is the risk that, in the event of a bank failure, a government's deposits may not be returned to it. The City does not have a formal deposit policy for custodial credit risk.

Effective July 1, 2008, House Bill 2901 created a shared liability structure for participating bank depositories in Oregon. Barring any exceptions, a qualifying bank depository is required to pledge collateral valued at least 10% of their quarter-end public fund deposits if they are well capitalized, 25% of the quarter-end public fund deposits if they are adequately capitalized, or 110% of the quarter-end public fund deposits if they are undercapitalized or assigned to pledge 110% by the Office of State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public bank depositories is available to repay the deposits of public funds of governmental entities.

## **B. Investments**

The City has invested funds in the State Treasurer's Oregon Short-term Fund Local Government Investment Pool during fiscal year 2022-2023. The Oregon Short-term Fund is the local government investment pool for local governments and was established by the State Treasurer. It was created to meet the financial and administrative responsibilities of federal arbitrage regulations. The investments are regulated by the Oregon Short-term Fund Board and approved by the Oregon Investment Council (ORS 294.805 to 294.895). Local Government Investment Pool (LGIP) is an external investment pool managed by the State Treasurer's office, which allows governments within the state to pool their funds for investment purposes. The amounts invested in the pool are not classified by risk categories because they are not evidenced by securities that exist in physical or book entry form as defined by GASB Statement No. 40.

In addition, the Oregon State Treasury LGIP distributes investment income on an amortized cost basis and participants' equity in the pool is determined by the amount of participant deposits, adjusted for withdrawals and distributed income. Accordingly, the adjustment to fair value would not represent an expendable increase in the City's cash position.

Investments in the Oregon State Treasury LGIP are made under the provisions of ORS 194.180. These funds are held in the City's name and are not subject to collateralization requirements or ORS 295.015. Investments are stated at amortized cost, which approximated fair value.

*Credit Risk.* State Statutes authorize the City to invest primarily in general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, certain commercial papers, and the State

Treasurer's Investment Pool, among others. The City has no formal investment policy that further restricts its investment choices.

*Concentration of Credit Risk.* The City is required to provide information about the concentration of credit risk associated with its investments in one issuer that represents 5 percent or more of the total investments, excluding investments in external investment pools or those issued and explicitly guaranteed by the U.S. Government. The City has no such investments.

*Interest Rate Risk.* The City has no formal investment policy that explicitly limits investment maturities as a means of managing its exposure to fair value loss arising from increasing interest rates.

#### **NOTE 4 - RISK MANAGEMENT AND CONCENTRATIONS**

The Agency is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Agency purchases commercial insurance for such risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

#### **NOTE 5 - COMMITMENTS AND CONTINGENCIES**

On July 3, 2018, the Urban Renewal Agency entered into an intergovernmental agreement with the City of Yachats. The agreement requires the Urban Renewal Agency to make a single annual payment of \$100,000 to the City beginning in 2018-2019. The total payments for the Agency to the City under the obligation is \$1,400,000. The payments will be used to pay debt related to improvements of the South Reservoir Project, which was included in the Agency's urban renewal plan.

#### **NOTE 6 – RELATED PARTY TRANSACTIONS**

The Agency does not have employees, debt, or physical assets (other than cash and investments). City of Yachats personnel administer the day-to-day activities of the trust. As noted in Notes 2 and 3, the Agency's cash and cash equivalents are combined with the City's cash and cash equivalents. The Agency is reported in the City's financial records as an individual fund. In the current period, \$195,000 was transferred to the City for Debt Payments and \$120,000 was transferred to the City for Construction projects. The Agency also paid \$16,000 to the City for Administrative fees.

#### **NOTE 7 - SUBSEQUENT EVENTS**

Professional standards require evaluation and disclosure of significant events affecting the Agency that take place subsequent to the current fiscal year ended June 30, 2023. For the audit period ending June 30, 2023, no subsequent events were identified for disclosure.

## REQUIRED SUPPLEMENTARY INFORMATION



**YACHATS URBAN RENEWAL AGENCY**  
**MODIFIED CASH BASIS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-**  
**BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2023**

|                                                           | <b>Budgeted Amounts</b> |              | <b>Actual</b>  | <b>Variance with</b> |
|-----------------------------------------------------------|-------------------------|--------------|----------------|----------------------|
|                                                           | <b>Original</b>         | <b>Final</b> | <b>Amounts</b> | <b>Final Budget</b>  |
| REVENUES                                                  |                         |              |                |                      |
| Property taxes                                            | \$ 474,715              | \$ 474,715   | \$ 497,095     | \$ 22,380            |
| Other local sources                                       | 800                     | 800          | 54             | (746)                |
| Investment revenue                                        | 3,000                   | 3,000        | 15,387         | 12,387               |
| Total revenues                                            | 478,515                 | 478,515      | 512,536        | 34,021               |
| EXPENDITURES                                              |                         |              |                |                      |
| General government                                        | 19,000                  | 19,000       | 16,000         | (3,000)              |
| Public works                                              | 420,000                 | 420,000      | 120,000        | (300,000)            |
| Debt services                                             | 195,000                 | 195,000      | 195,000        | -                    |
| Reserved for future expenditures                          | 127,724                 | 127,724      | -              | (127,724)            |
| Total expenditures                                        | 761,724                 | 761,724      | 331,000        | (430,724)            |
| Excess (deficiency) of revenues over (under) expenditures | (283,209)               | (283,209)    | 181,536        | 464,745              |
| OTHER FINANCING SOURCES (USES)                            |                         |              |                |                      |
| Operating transfers out                                   | -                       | -            | -              | -                    |
| Net change in fund balance                                | (283,209)               | (283,209)    | 181,536        | 464,745              |
| BEGINNING FUND BALANCE                                    | 283,209                 | 283,209      | 290,176        | 6,967                |
| ENDING FUND BALANCE                                       | \$ -                    | \$ -         | \$ 471,712     | \$ 471,712           |

See accompanying notes to the financial statements.

**INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS**



## **Independent Auditor's Report Required by Oregon State Regulations**

### **Agency Officials**

**Yachats Urban Renewal Agency**

**Yachats, Oregon 97498**

We have audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the Yachats Urban Renewal Agency as of and for the year ended June 30, 2023, and have issued our report thereon dated January 7, 2025.

### **Compliance**

As part of obtaining reasonable assurance about whether the Agency's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in the Oregon Administrative Rules 162-10-000 through 162-10-320 of the *Minimum Standards for Audits of Oregon Municipal Corporations*, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

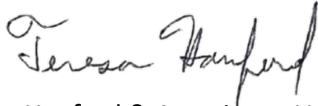
- **Deposit of public funds with financial institutions (ORS Chapter 295).**
- **Indebtedness limitations, restrictions and repayment.**
- **Budgets legally required (ORS Chapter 294).**
- **Insurance and fidelity bonds in force or required by law.**
- **Programs funded from outside sources.**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**

In connection with our testing nothing came to our attention that caused us to believe the Agency was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the *Minimum Standards for Audits of Oregon Municipal Corporations*.

**OAR 162-10-0230 Internal Control**

In planning and performing our audit, we considered the Agency's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

This report is intended solely for the information and use of the Agency officials and management of the Yachats Urban Renewal Agency and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

A handwritten signature in cursive script, appearing to read "Teresa Hanford".

Hanford & Associates, LLC  
West Richland, Washington  
January 7, 2025

**RESOLUTION NO. 2025-256**

**A RESOLUTION ADOPTING A PLAN OF ACTION AND RESPONSE TO THE AUDIT FINDINGS OF  
THE AUDITORS' REPORT FOR FISCAL 2022- 2023 FINANCIAL STATEMENTS.**

The City of Yachats Resolves as follows:

**WHEREAS**, the City of Yachats has received and reviewed the 2022-2023 Financial Statement audit from the City Auditors (the Audit); and

**WHEREAS**, the Audit notes commented, “**Condition:** The City of Yachats has elected not to have an internal control system designed to provide for the preparation of the financial statements and related footnotes being audited.

As is the case with many small to medium-sized Oregon entities, the City of Yachats has relied on its independent external auditors to assist in the preparation of the financial statements and notes as a part of the external financial reporting process. The City’s ability to prepare financial is based, in part, on its external auditors, who cannot be considered a part of the City’s internal control structure.

As auditors, we were requested to draft the financial statements and the accompanying notes as well as assist to making the appropriate adjustments to convert the City’s financial data into appropriate reporting.

**Cause:** This condition was caused by the City’s decision to outsource the preparation of the annual financial statements to the external auditors rather than to incur the time and expense of obtaining the necessary training and expertise required for the City to perform this task internally.

**Effect:** The control deficiency could result in a misstatement to the financial statements that would not be prevented or detected.

**Recommendation:** This circumstance is not unusual. It is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.”

**NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF YACHATS,  
OREGON, AS FOLLOWS:**

- 1) The City has evaluated the cost v. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP and GASB and determined that it is in the best interests of the government to outsource this task to its qualified accountant and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their content and presentation on a continuous timely basis.



This resolution was Adopted by the CITY OF YACHATS CITY COUNCIL the 21st day of May 2025 and takes effect upon signing by the Mayor.

CITY OF YACHATS

By: \_\_\_\_\_

Craig Berdie, Mayor

ATTESTED TO BY:

\_\_\_\_\_

Bobbi Price, City Manager



Financial Statements

June 30, 2024

City of Yachats



**CITY OF YACHATS  
LINCOLN COUNTY, OREGON**

OFFICERS AND MEMBERS OF THE GOVERNING BOARD  
June 30, 2024

**Agency Officials**

Craig Berdie  
P.O. Box 345  
Yachats, Oregon, 97498

Barry Collins  
P.O. Box 345  
Yachats, Oregon, 97498

Anthony Muirhead  
P.O. Box 345  
Yachats, Oregon, 97498

Mary Ellen O'Shaughnessey  
P.O. Box 345  
Yachats, Oregon, 97498

Catherine Whitten-Carey  
P.O. Box 345  
Yachats, Oregon, 97498

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Bobbi Price  
Agency Manager  
P.O. Box 345  
Yachats, Oregon 97498

Address of Registered Office  
P.O. Box 345  
Yachats, Oregon 97498

**CITY OF YACHATS  
LINCOLN COUNTY, OREGON  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2024**

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## FINANCIAL SECTION



## **INDEPENDENT AUDITOR'S REPORT**

**Honorable Mayor and Members of the City Council  
City of Yachats  
Yachats, Oregon 97498**

We have audited the accompanying modified cash basis financial statements of the governmental activities, the business-type activities, the aggregate blended component unit, each major fund, and the aggregate remaining fund information of City of Yachats, Oregon, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

The City of Yachats' management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the business-type activities, aggregate blended component unit, each major fund, and the aggregate remaining fund information of the City of Yachats, Oregon, as of June 30, 2024, and the respective changes in modified cash basis financial position and, where applicable, cash flows thereof for the year then ended in accordance with the basis of accounting described in Note 1.

## **Basis of Accounting**

We draw attention to Note 1 of the financial statements, which describe the basis of accounting. The financial statements are prepared on a modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

## **Report of Supplementary and Other Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Yachats' basis financial statements. The accompanying supplementary information is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The budgetary comparison information presented on pages 36-43 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

The introductory information on pages 3-5 have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on such information.

## **Reports on Other Legal and Regulatory Requirements**

We have also issued our report dated January 7, 2025, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit and should be considered in assessing the results of our audit.

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated January 22, 2025 on our consideration of the City's compliance with certain provisions of laws and regulations specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

A handwritten signature in black ink, appearing to read "Teresa Hanford". The signature is written in a cursive, flowing style.

Hanford & Associates, LLC  
West Richland, Washington  
January 22, 2025



## BASIC FINANCIAL STATEMENTS

## GOVERNMENT-WIDE FINANCIAL STATEMENTS

**CITY OF YACHATS**  
**MODIFIED CASH BASIS STATEMENT OF NET POSITION**  
**JUNE 30, 2024**

|                            | <b>Governmental<br/>Activities</b> | <b>Business Type<br/>Activities</b> | <b>Total</b>         |
|----------------------------|------------------------------------|-------------------------------------|----------------------|
| <b>ASSETS</b>              |                                    |                                     |                      |
| Cash and investments       | \$ 6,782,605                       | \$ 4,021,611                        | \$ 10,804,216        |
| Capital assets, net        | 10,588,306                         | 8,095,382                           | 18,683,688           |
| <b>Total assets</b>        | <b>17,370,911</b>                  | <b>12,116,993</b>                   | <b>29,487,904</b>    |
| <b>LIABILITIES</b>         |                                    |                                     |                      |
| Loans Payable              |                                    |                                     |                      |
| Due within one year        | 446,534                            | -                                   | 446,534              |
| Due in more than one year  | 2,704,912                          | -                                   | 2,704,912            |
| Bonds payable:             |                                    |                                     |                      |
| Due within one year        | 36,000                             | 33,839                              | 69,839               |
| Due in more than one year  | 277,000                            | 268,073                             | 545,073              |
| <b>Total liabilities</b>   | <b>3,464,445</b>                   | <b>301,912</b>                      | <b>3,766,358</b>     |
| <b>NET POSITION</b>        |                                    |                                     |                      |
| Invested in capital assets | 7,123,860                          | 7,793,470                           | 14,917,330           |
| Restricted                 | 2,435,142                          | 3,495,599                           | 5,930,741            |
| Unrestricted               | 4,347,463                          | 526,012                             | 4,873,475            |
| <b>Total net position</b>  | <b>\$ 13,906,465</b>               | <b>\$ 11,815,081</b>                | <b>\$ 25,721,546</b> |

See notes to the financial statements.

**CITY OF YACHATS**  
**MODIFIED CASH BASIS STATEMENT OF ACTIVITIES**  
**JUNE 30, 2024**

| Functions / Programs                        | Expenses            | Program Revenues     |                                | Net (Expense) Revenue and Changes in Net Position |                          |                      |
|---------------------------------------------|---------------------|----------------------|--------------------------------|---------------------------------------------------|--------------------------|----------------------|
|                                             |                     | Charges for Services | Capital Grants & Contributions | Governmental Activities                           | Business-Type Activities | Total                |
| <b>Governmental activities</b>              |                     |                      |                                |                                                   |                          |                      |
| General government                          | \$ 892,805          | \$ 73,222            | \$ -                           | \$ (819,583)                                      | \$ -                     | \$ (819,583)         |
| Public works                                | 1,280,370           | 119,141              | 250,000                        | (911,229)                                         | -                        | (911,229)            |
| Culture and recreation                      | 539,018             | 24,127               | -                              | (514,891)                                         | -                        | (514,891)            |
| Interest expense                            | 119,094             | -                    | -                              | (119,094)                                         | -                        | (119,094)            |
| <b>Total governmental activities</b>        | <b>2,831,287</b>    | <b>216,490</b>       | <b>250,000</b>                 | <b>(2,364,797)</b>                                | <b>-</b>                 | <b>(2,364,797)</b>   |
| <b>Business-type activities</b>             |                     |                      |                                |                                                   |                          |                      |
| Water                                       | 1,227,878           | 898,892              | -                              | -                                                 | (328,986)                | (328,986)            |
| Sewer                                       | 1,046,204           | 845,164              | 400,000                        | -                                                 | 198,960                  | 198,960              |
| <b>Total business-type activities</b>       | <b>2,274,082</b>    | <b>1,744,056</b>     | <b>400,000</b>                 | <b>-</b>                                          | <b>(130,026)</b>         | <b>(130,026)</b>     |
| <b>Total government</b>                     | <b>\$ 5,105,369</b> | <b>\$ 1,960,546</b>  | <b>\$ 650,000</b>              | <b>(2,364,797)</b>                                | <b>(130,026)</b>         | <b>(2,494,823)</b>   |
| General revenues                            |                     |                      |                                |                                                   |                          |                      |
| Taxes                                       |                     |                      |                                |                                                   |                          |                      |
| Property taxes, levied for general purposes |                     |                      |                                | 579,120                                           | -                        | 579,120              |
| Property taxes, levied for debt service     |                     |                      |                                | 47,385                                            | -                        | 47,385               |
| Transient room taxes                        |                     |                      |                                | 1,346,223                                         | -                        | 1,346,223            |
| Food & beverage taxes                       |                     |                      |                                | 517,421                                           | -                        | 517,421              |
| Franchise and public service tax            |                     |                      |                                | 582,673                                           | -                        | 582,673              |
| Intergovernmental                           |                     |                      |                                | 159,057                                           | -                        | 159,057              |
| Interest and investment earnings            |                     |                      |                                | 368,222                                           | -                        | 368,222              |
| Other revenues (Expenses)                   |                     |                      |                                | 75,652                                            | 136,084                  | 211,736              |
| Transfers, net                              |                     |                      |                                | (380,000)                                         | 380,000                  | -                    |
| <b>Total general revenues and transfers</b> |                     |                      |                                | <b>3,295,753</b>                                  | <b>516,084</b>           | <b>3,811,837</b>     |
| <b>Change in net position</b>               |                     |                      |                                | <b>930,956</b>                                    | <b>386,058</b>           | <b>1,317,014</b>     |
| <b>NET POSITION - BEGINNING</b>             |                     |                      |                                | <b>12,975,510</b>                                 | <b>10,876,820</b>        | <b>23,852,330</b>    |
| Prior period adjustment                     |                     |                      |                                | -                                                 | 552,203                  | 552,203              |
| <b>ENDING NET POSITION</b>                  |                     |                      |                                | <b>\$ 13,906,465</b>                              | <b>\$ 11,815,081</b>     | <b>\$ 25,721,546</b> |

See notes to the financial statements.

## FUND FINANCIAL STATEMENTS



**CITY OF YACHATS  
MODIFIED CASH BASIS BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2024**

|                                          | <b>General Fund</b> | <b>Capital<br/>Expenditure<br/>Fund</b> | <b>Debt Service<br/>Reserve Fund</b> | <b>SDC Fund</b>   | <b>Urban<br/>Renewal<br/>District<br/>Component<br/>Unit</b> | <b>Total<br/>Governmental<br/>Funds</b> |
|------------------------------------------|---------------------|-----------------------------------------|--------------------------------------|-------------------|--------------------------------------------------------------|-----------------------------------------|
| <b>ASSETS</b>                            |                     |                                         |                                      |                   |                                                              |                                         |
| Cash and Investments                     | \$ 2,390,952        | \$ 1,658,357                            | \$ 1,324,149                         | \$ 911,099        | \$ 498,048                                                   | \$ 6,782,605                            |
| <b>Total Assets</b>                      | <b>2,390,952</b>    | <b>1,658,357</b>                        | <b>1,324,149</b>                     | <b>911,099</b>    | <b>498,048</b>                                               | <b>6,782,605</b>                        |
| <b>FUND BALANCES</b>                     |                     |                                         |                                      |                   |                                                              |                                         |
| Restricted                               |                     |                                         |                                      |                   |                                                              |                                         |
| Debt Services                            | -                   | -                                       | 765,648                              | -                 | -                                                            | 765,648                                 |
| Urban renewal                            | -                   | -                                       | -                                    | -                 | 498,048                                                      | 498,048                                 |
| Streets                                  | 10,181              | -                                       | -                                    | -                 | -                                                            | 10,181                                  |
| Tourism/Visitor Amenities                | 605,269             | -                                       | -                                    | -                 | -                                                            | 605,269                                 |
| Construction, improvements and equipment | -                   | -                                       | -                                    | 555,996           | -                                                            | 555,996                                 |
| Assigned                                 | -                   | 1,658,357                               | 558,501                              | 355,103           | -                                                            | 2,571,961                               |
| Unassigned                               | 1,775,502           | -                                       | -                                    | -                 | -                                                            | 1,775,502                               |
| <b>Total fund Balances</b>               | <b>\$ 2,390,952</b> | <b>\$ 1,658,357</b>                     | <b>\$ 1,324,149</b>                  | <b>\$ 911,099</b> | <b>\$ 498,048</b>                                            | <b>\$ 6,782,605</b>                     |

See notes to the financial statements

**CITY OF YACHATS**  
**RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2024**

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|                            |                     |
|----------------------------|---------------------|
| <b>TOTAL FUND BALANCES</b> | <b>\$ 6,782,605</b> |
|----------------------------|---------------------|

*Capital assets are not financial resources or obligations and therefore are not reported in the Governmental funds:*

|                        |               |
|------------------------|---------------|
| Cost of capital assets | \$ 10,588,306 |
|------------------------|---------------|

*Long-term liabilities not payable in the current year are not reported as governmental fund liabilities. Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due. These liabilities consist of:*

|               |                |
|---------------|----------------|
| Bonds Payable | \$ (313,000)   |
| Loans Payable | \$ (3,151,445) |

|                           |                             |
|---------------------------|-----------------------------|
| <b>TOTAL NET POSITION</b> | <b><u>\$ 13,906,465</u></b> |
|---------------------------|-----------------------------|

**CITY OF YACHATS**  
**MODIFIED CASH BASIS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**JUNE 30, 2024**

|                                                             | General Fund        | Capital<br>Expenditure<br>Reserve Fund | Debt Service<br>Reserve Fund | SDC Fund          | Urban<br>Renewal<br>District<br>Component<br>Unit | Total               |
|-------------------------------------------------------------|---------------------|----------------------------------------|------------------------------|-------------------|---------------------------------------------------|---------------------|
| <b>REVENUES</b>                                             |                     |                                        |                              |                   |                                                   |                     |
| Property Taxes                                              | \$ 46,447           | \$ -                                   | \$ 47,385                    | \$ -              | \$ 532,673                                        | \$ 626,505          |
| Other Taxes and assessments                                 | 1,570,495           | -                                      | 517,420                      | -                 | -                                                 | 2,087,915           |
| Intergovernmental                                           | 59,057              | 250,000                                | 100,000                      | -                 | -                                                 | 409,057             |
| Licenses and permits                                        | 73,222              | -                                      | -                            | -                 | -                                                 | 73,222              |
| Charges for services                                        | 24,127              | -                                      | -                            | 119,141           | -                                                 | 143,268             |
| Investment revenue                                          | 239,089             | 65,802                                 | 6,972                        | 26,421            | 29,938                                            | 368,222             |
| Other local revenue                                         | 37,672              | -                                      | -                            | -                 | 25                                                | 37,697              |
| Miscellaneous                                               | 35,097              | 89,110                                 | -                            | -                 | -                                                 | 124,207             |
| <b>Total Revenues</b>                                       | <b>2,085,206</b>    | <b>404,912</b>                         | <b>671,777</b>               | <b>145,562</b>    | <b>562,636</b>                                    | <b>3,870,093</b>    |
| <b>EXPENDITURES</b>                                         |                     |                                        |                              |                   |                                                   |                     |
| Current                                                     |                     |                                        |                              |                   |                                                   |                     |
| General government                                          | 856,505             | -                                      | -                            | -                 | 36,300                                            | 892,805             |
| Public Works                                                | 99,006              | -                                      | -                            | -                 | 400,000                                           | 499,006             |
| Culture and recreation                                      | 539,018             | -                                      | -                            | -                 | -                                                 | 539,018             |
| Debt Services                                               | -                   | -                                      | -                            | -                 | -                                                 | -                   |
| Principle                                                   | -                   | -                                      | 506,211                      | -                 | 100,000                                           | 606,211             |
| Interest                                                    | -                   | -                                      | 119,094                      | -                 | -                                                 | 119,094             |
| Capital outlay                                              | -                   | 781,364                                | -                            | -                 | -                                                 | 781,364             |
| <b>Total expenditures</b>                                   | <b>1,494,529</b>    | <b>781,364</b>                         | <b>625,305</b>               | <b>-</b>          | <b>536,300</b>                                    | <b>3,437,498</b>    |
| Excess (deficiency) of revenues<br>over (under) expenditure | 590,677             | (376,452)                              | 46,472                       | 145,562           | 26,336                                            | 432,595             |
| <b>OTHER FINANCING SOURCES (USES)</b>                       |                     |                                        |                              |                   |                                                   |                     |
| Operating transfers in                                      | -                   | 520,000                                | 43,000                       | -                 | -                                                 | 563,000             |
| Operating transfers out                                     | (894,000)           | -                                      | -                            | (49,000)          | -                                                 | (943,000)           |
| <b>Total Other financing sources (uses)</b>                 | <b>(894,000)</b>    | <b>520,000</b>                         | <b>43,000</b>                | <b>(49,000)</b>   | <b>-</b>                                          | <b>(380,000)</b>    |
| Net Change in fund balances                                 | (303,323)           | 143,548                                | 89,472                       | 96,562            | 26,336                                            | 52,595              |
| BEGINNING FUND BALANCES                                     | 2,694,275           | 1,514,809                              | 1,234,677                    | 814,537           | 471,712                                           | 6,730,010           |
| <b>ENDING FUND BALANCE</b>                                  | <b>\$ 2,390,952</b> | <b>\$ 1,658,357</b>                    | <b>\$ 1,324,149</b>          | <b>\$ 911,099</b> | <b>\$ 498,048</b>                                 | <b>\$ 6,782,605</b> |

See notes to the financial statements

**CITY OF YACHATS**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND**  
**BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**JUNE 30, 2024**

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|                                   |    |        |
|-----------------------------------|----|--------|
| <b>NET CHANGE IN FUND BALANCE</b> | \$ | 52,595 |
|-----------------------------------|----|--------|

**Amounts reported for governmental activities in the Statement of Activities are different because:**

Governmental funds report capital outlay as expenditures. However, for governmental activities, those costs are shown in the Statement of Net Position and allocated over their useful lives as annual depreciation expenses in the Statement of Activities.

|  |    |         |
|--|----|---------|
|  | \$ | 272,150 |
|--|----|---------|

Long-term liabilities not payable in the current year are not reported as governmental fund liabilities. Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due. These liabilities consist of:

|                                  |    |         |
|----------------------------------|----|---------|
| Change in long-term debt payable | \$ | 606,211 |
|----------------------------------|----|---------|

|                               |           |                |
|-------------------------------|-----------|----------------|
| <b>CHANGE IN NET POSITION</b> | <b>\$</b> | <b>930,956</b> |
|-------------------------------|-----------|----------------|

## PROPRIETARY FUNDS



**CITY OF YACHATS**  
**MODIFIED CASH BASIS STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**AS OF JUNE 30, 2024**

|                                                 | <u>Water Fund</u>          | <u>Sewer Fund</u>          | <u>Total<br/>Proprietary</u> |
|-------------------------------------------------|----------------------------|----------------------------|------------------------------|
| <b>ASSETS</b>                                   |                            |                            |                              |
| Current assets                                  |                            |                            |                              |
| Cash and investments                            | \$ 2,300,317               | \$ 1,721,294               | \$ 4,021,611                 |
| Total current assets                            | <u>2,300,317</u>           | <u>1,721,294</u>           | <u>4,021,611</u>             |
| Noncurrent assets                               |                            |                            |                              |
| Capital assets, net                             | <u>2,386,288</u>           | <u>5,709,094</u>           | <u>8,095,382</u>             |
| Total noncurrent liabilities                    | <u>2,386,288</u>           | <u>5,709,094</u>           | <u>8,095,382</u>             |
| <b>Total assets</b>                             | <u><b>4,686,605</b></u>    | <u><b>7,430,388</b></u>    | <u><b>12,116,993</b></u>     |
| <b>LIABILITIES</b>                              |                            |                            |                              |
| Current liabilities                             |                            |                            |                              |
| Revenue bonds payable - current portion         | <u>33,839</u>              | <u>-</u>                   | <u>33,839</u>                |
| Total current liabilities                       | <u>33,839</u>              | <u>-</u>                   | <u>33,839</u>                |
| Noncurrent liabilities                          |                            |                            |                              |
| Revenue bonds payable                           | <u>268,073</u>             | <u>-</u>                   | <u>268,073</u>               |
| Total noncurrent liabilities                    | <u>268,073</u>             | <u>-</u>                   | <u>268,073</u>               |
| <b>Total liabilities</b>                        | <u><b>301,912</b></u>      | <u><b>-</b></u>            | <u><b>301,912</b></u>        |
| <b>NET POSITION</b>                             |                            |                            |                              |
| Invested in capital assets, net of related debt | 2,084,376                  | 5,709,094                  | 7,793,470                    |
| Restricted                                      | 2,077,703                  | 1,417,896                  | 3,495,599                    |
| Unrestricted                                    | <u>222,614</u>             | <u>303,398</u>             | <u>526,012</u>               |
| <b>Total net position</b>                       | <u><b>\$ 4,384,693</b></u> | <u><b>\$ 7,430,388</b></u> | <u><b>\$ 11,815,081</b></u>  |

See notes to the financial statements.

**CITY OF YACHATS**  
**MODIFIED CASH BASIS STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

|                                                | <u>Water Fund</u>          | <u>Sewer Fund</u>          | <u>Total<br/>Proprietary</u> |
|------------------------------------------------|----------------------------|----------------------------|------------------------------|
| <b>OPERATING REVENUES</b>                      |                            |                            |                              |
| Charges for services                           | \$ 898,892                 | \$ 845,164                 | \$ 1,744,056                 |
| Intergovernmental                              | -                          | 400,000                    | 400,000                      |
| Other revenues                                 | 71,974                     | 64,110                     | 136,084                      |
| <b>Total operating revenues</b>                | <u><b>970,866</b></u>      | <u><b>1,309,274</b></u>    | <u><b>2,280,140</b></u>      |
| <b>OPERATING EXPENSES</b>                      |                            |                            |                              |
| Public works                                   |                            |                            |                              |
| Personnel services                             | 334,182                    | 310,902                    | 645,084                      |
| Materials and services                         | 264,033                    | 252,050                    | 516,083                      |
| Capital outlay                                 | 493,438                    | 292,825                    | 786,263                      |
| Depreciation                                   | 136,225                    | 190,427                    | 326,652                      |
| <b>Total operating expenses</b>                | <u><b>1,227,878</b></u>    | <u><b>1,046,204</b></u>    | <u><b>2,274,082</b></u>      |
| <b>Operating income (loss)</b>                 | (257,012)                  | 263,070                    | 6,058                        |
| <b>NON-OPERATING REVENUES (EXPENSES)</b>       |                            |                            |                              |
| Operating transfers in                         | 423,000                    | -                          | 423,000                      |
| Operating transfers out                        | (43,000)                   | -                          | (43,000)                     |
| <b>Total non-operating revenues (expenses)</b> | <u><b>380,000</b></u>      | <u><b>-</b></u>            | <u><b>380,000</b></u>        |
| Change in net position                         | 122,988                    | 263,070                    | 386,058                      |
| BEGINNING NET POSITION                         | 4,014,338                  | 6,862,482                  | 10,876,820                   |
| Prior period adjustment (capital assets)       | 247,367                    | 304,836                    | 552,203                      |
| <b>ENDING NET POSITION</b>                     | <u><b>\$ 4,384,693</b></u> | <u><b>\$ 7,430,388</b></u> | <u><b>\$ 11,815,081</b></u>  |

See notes to the financial statements.

**CITY OF YACHATS**  
**MODIFIED CASH BASIS STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

|                                                                                                          | <u>Water Fund</u>   | <u>Sewer Fund</u> | <u>Total</u>      |
|----------------------------------------------------------------------------------------------------------|---------------------|-------------------|-------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                                                              |                     |                   |                   |
| Cash received from customers                                                                             | \$ 970,866          | \$ 1,309,274      | \$ 2,280,140      |
| Cash payments for goods and services                                                                     | (757,471)           | (544,875)         | (1,302,346)       |
| Cash payments to employees                                                                               | (334,182)           | (310,902)         | (645,084)         |
| <b>Net cash provided by (used by) operating activities</b>                                               | <b>(120,787)</b>    | <b>453,497</b>    | <b>332,710</b>    |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>                                                   |                     |                   |                   |
| Operating transfers in                                                                                   | 423,000             | -                 | 423,000           |
| Operating transfers (out)                                                                                | (43,000)            | -                 | (43,000)          |
| <b>Net cash provided by (used by) noncapital financing activities</b>                                    | <b>380,000</b>      | <b>-</b>          | <b>380,000</b>    |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>                                          |                     |                   |                   |
| Acquisition and construction of capital assets                                                           | -                   | -                 | -                 |
| <b>Net cash provided by (used by) noncapital financing activities</b>                                    | <b>-</b>            | <b>-</b>          | <b>-</b>          |
| Increase (decrease) in cash and investments                                                              | 259,213             | 453,497           | 712,710           |
| CASH AND INVESTMENTS, BEGINNING OF YEAR                                                                  | 2,041,104           | 1,267,797         | 3,308,901         |
| CASH AND INVESTMENTS, END OF YEAR                                                                        | 2,300,317           | 1,721,294         | 4,021,611         |
| <b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>            |                     |                   |                   |
| Operating Income (loss)                                                                                  | (257,012)           | 263,070           | 6,058             |
| Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities |                     |                   |                   |
| Depreciation                                                                                             | 136,225             | 190,427           | 326,652           |
| <b>Total adjustments</b>                                                                                 | <b>136,225</b>      | <b>190,427</b>    | <b>326,652</b>    |
| <b>Net cash provided by operating activities</b>                                                         | <b>\$ (120,787)</b> | <b>\$ 453,497</b> | <b>\$ 332,710</b> |

See notes to the financial statements.

**CITY OF YACHATS  
LINCOLN COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity and Nature of Operations**

The City of Yachats (City) was organized under the general laws of the State of Oregon. Control of the City is vested in its Mayor and Council Members who are elected to office by voters within the City. Administrative functions are delegated to individuals who report to and are responsible to the Mayor and Council. The chief administrative officer is the City Manager.

The accompanying financial statements present all activities, funds, and the component unit for which the City is financially accountable. The criteria used in making this determination includes appointment of a voting majority, imposition of will, financial benefit or burden on the primary government, and fiscal dependency on the primary government.

The City Council serves as the governing board of the Yachats Urban Renewal District. Therefore, the accounts of the district are included in the financial statements of the City.

Complete financial statements for the Yachats Urban Renewal District may be obtained from the City's finance department.

**B. Government-Wide and Fund Financial Statements**

The City's financial statements include both government-wide (reporting the City as a whole) and fund financial statements.

Government-Wide Financial Statements - The statement of net position and the statement of activities display information about all the City's non-fiduciary activities as a whole within the limitations of the modified cash basis of accounting. These statements distinguish between activities that are governmental and those that are considered businesslike. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange revenues. The primary effects of internal activity have been eliminated from the government-wide financial statements.

**C. Fund Accounting**

The accounts of the City are organized on the basis of funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise the fund's assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements report detailed information about the City. The focus of governmental and enterprise fund financial statements is on major funds rather than reporting funds by type.

Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. The major funds used in these financial statements by the City are as follows:

### **Governmental Funds**

All governmental funds are accounted for using the modified cash basis of accounting and the current financial resources measurement focus. Revenues are recognized when cash is received, and expenditures are recorded when paid.

### **Proprietary Funds**

All proprietary funds are also accounted for using the modified cash basis of accounting and they include fixed assets and debt. These funds account for operations that are primarily financed by user charges.

### **Funds**

The City reports the following *major governmental funds*:

- **General Fund** - This fund accounts for all revenues and expenditures except for those required to be accounted for in another fund. The principal revenue sources are transient room taxes and property taxes.
- **Capital Expenditure Reserve Fund**- This fund is a capital expenditure fund that accounts for resources to be used for purchase of capital assets to be used by governmental funds. Also, transfers out are utilized to service existing sewer debt. The primary revenue sources for this fund are special assessment program revenue, earnings on investments, intergovernmental grants, transfers from other funds, and Federal and State grants.
- **Debt Service Reserve Fund**- This is a debt service fund which accounts for money held in reserve for debt service as required by various loan covenants. The primary revenue sources for this fund are property taxes, food and beverage taxes, Urban Renewal District payments, and transfers from other funds.
- **System Development Charges Fund**- This is a special revenue fund which accounts for acquisition and construction of improvements and expansion of infrastructure assets.
- **Urban Renewal District** - This fund is a blended component unit of the City that receives property taxes to pay for projects and programs to improve the Urban Renewal District.

The City reports the following *major proprietary funds*:

- **Water Operating Fund**- This fund accounts for activities of the Water Department. The City also maintains capital reserve funds in the Water Fund. The primary revenue sources for the capital reserves are grants and transfers from Water Operations and other funds.
- **Sewer Operating Fund**- This fund accounts for activities of the Sewer Department. The City also maintains capital reserve funds in the Sewer Fund. The primary revenue sources for the capital reserves are grants, transfers from Sewer Operations and other funds, and payments from the Urban Renewal District.



The City does not report any non-major governmental or proprietary funds.

#### **D. Budgets**

A budget is prepared and legally adopted for each governmental fund type in accordance with legal requirements set forth in the Oregon Local Budget Law. The resolutions authorizing appropriations for each fund sets the maximum legal level of expenditure. Appropriations are adopted in the categories of personnel services, materials and services, capital outlay, debt service, interfund transfers, and contingencies by fund. Appropriations lapse at year end.

Unexpected additional revenues may be added to the budget through the adoption of a supplemental budget. A supplemental budget requires hearings before the public, publications in newspapers, and approval by the City Council. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval by the City Council. Budget amounts shown in the financial statements include the original budget amounts plus any approved appropriation transfers and supplemental budgets. All funds are budgeted using the cash basis of accounting.

The budget comparison schedules prepared for individual accounts are presented on the cash basis method of accounting. Under this method revenue is recorded when received and disbursements are recorded when obligations are paid. The cash basis method of accounting is not consistent with generally accepted accounting principles (GAAP) but is in compliance with Oregon Local Budget Law.

The City does not expect next year's operating budget to be substantially different from the current 2023-2024 budget.

Oregon Local Budget Law establishes standard procedures relating to the preparation, adoption, and execution of the annual budget. The budgetary fiscal period coincides with the annual reporting period (July 1 through June 30). Appropriated budgets are adopted by the executive body and, accordingly, used as a management control device for all funds. The City follows these procedures in establishing the budgetary data reflected in the budgetary comparison schedules:

1. The budget officer submits to the budget committee a proposed operating budget for the fiscal year commencing the following July 1. The operating budget included proposed expenses and the means of financing them, along with estimates for the current year, and actual data for the two preceding years. The budget is prepared by fund, function, and activity, and includes information on the past year, current year estimates, and requested appropriations for the next fiscal year. The resolution authorizing appropriations for each fund sets the level by which disbursements cannot legally exceed appropriations. The City has appropriated by personnel services, materials and services, capital outlay, special payments, debt service, transfers, and operating contingency.

The original budget document contains more specific, detailed information for these disbursement categories.

2. The Budget Committee submits to the City Council an approved operating budget for the ensuing fiscal year.
3. Public hearings are conducted to obtain taxpayer and other interested parties' comments.
4. Prior to July 1, the budget is legally adopted, and expenditures are appropriated through the

passage of a resolution. The City Council does have the authority to make certain limited changes in the budget figures approved by the Budget Committee when it adopts the budget.

5. Any revisions of appropriations, whether within a fund or between funds, require Board approval in the form of a resolution or ordinance by the Board. Supplemental budgets are prepared and adopted in the same manner as the regular budget in order to have the budget authority to make disbursements from unanticipated receipts. The presented budgetary information has been amended by resolutions and supplemental budget.
6. Budgets are adopted for each fund on the cash basis in compliance with Oregon Local Budget Law, under which revenues and related assets are recognized when received rather than when earned, and expenses are recognized when paid, rather than when the obligation is incurred, which is not intended to be in accordance with generally accepted accounting principles.
7. Formal budget integration is employed for all the funds. All annual appropriations lapse at fiscal year-end.

We reviewed the preparation, adoption, and execution of the budget for the current year and the preparation and adoption of the ensuing year's budget.

Based on the results of our tests, the City has complied with statutory requirements for the current and ensuing year's budgets.

The resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations.

#### **E. Cash and Investments**

Investments, included in cash and investments, are carried at cost which approximates fair value. For purposes of the statement of cash flows, the proprietary funds consider cash and cash equivalents to include the cash and investment common pool. These amounts have the general characteristics of demand deposit accounts in that all funds may deposit additional cash at any time and also effectively may withdraw cash at any time without prior notice or penalty.

State statutes authorize the City to invest in banker's acceptances, time certificates of deposit, repurchase agreements, obligations of the U. S. Treasury and its agencies, the Oregon State Treasury's Local Government Investment Pool (LGIP), and demand deposits. The City's investments are entirely with the LGIP. The LGIP is stated at cost, which approximates fair value. Fair value of the LGIP is the same as the City's value in the pool shares.

The Oregon State Treasury administers the LGIP. It is an open-ended no-load diversified portfolio offered to any agency, political subdivision or public corporation of the State that by law is made the custodian of, or has control of, any fund. The LGIP is commingled with the State's short-term funds. In seeking to best serve local governments of Oregon, the Oregon legislature established the Oregon Short-Term Fund Board. The purpose of the Board is to advise the Oregon State Treasury in the management and investment options of the LGIP.

## **F. Capital Assets**

Capital assets are recorded at original or estimated original historical cost. Donated capital assets are recorded at their estimated fair market value at the time received. The City defines capital assets as assets with an initial cost of at least \$5,000 and an estimated initial useful life extending beyond a single reporting period. Interest incurred during construction is not capitalized. Maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital assets used in the proprietary funds are depreciated using the straight-line method over the following useful lives:

|                                    |          |
|------------------------------------|----------|
| Vehicles, furniture, and equipment | 10 years |
| Buildings                          | 20 years |
| Water plant and systems            | 30 years |
| Sewer plant and systems            | 50 years |

Upon disposal of such assets, the accounts are relieved of the related costs and accumulated depreciation and resulting gains or losses are reflected in income.

Capital assets used by governmental activities are not supported by a detailed capital asset depreciation schedule and no depreciation has been recorded on these assets (NOTE 4). While the City does not depreciate general governmental capital assets, they set aside financial reserves for City major capital improvements and replacements to ensure fiscal responsibility such as reflected in the Capital Expenditure Reserve Fund's \$1,514,810 cash balance at June 30, 2023. In lieu of governmental capital asset depreciation, the City is intending to ensure there are sufficient resources to replace or repair the asset at the end of its useful life.

Since the depreciated value is based on historical cost at acquisition, ultimate replacement or repair costs could end up costing considerably more than the resources set aside attempting to fund assets' depreciation of value.

The City of Yachats uses an approach based on estimated replacement costs. The replacement cost is periodically revised to reflect the effect of inflation. The City's approach to adequately eventually accumulate funds to replace capital assets at current fair value costs, rather than historical acquisition amounts, is conceptually more so reflective of actual future obligations the City is likely to incur when it is necessary to replace the respective capital assets. Along with this process and approach, the City maintains a Finance Committee with the objective of continually monitoring long-term financing needs of the City, identifying potential financial problems, and preparing recommendations in order for the City Council to address and appropriately act on them.

## **G. Long-term Debt**

In the government-wide financial statements long-term debt is reported as a liability in the Statement of Net Position.

## **H. Net Position**

Net position comprises the various net earnings from operations, non-operating revenues, expenses and contributions of capital. Net position is classified in the following categories:

1. **Invested In capital assets** - Consists of net assets that are invested in buildings, equipment, and other capital assets of the City.
2. **Restricted** - Consists of external constraints placed on net position use by creditors, grantors, contributors, laws or regulations of other governments, constraints imposed by law through constitutional provisions, or enabling legislation.
3. **Unrestricted net position** - Consists of all other net assets that are not included in the other categories previously mentioned.

## I. Fund Equity

In March 2009, the GASB issued Statement No. 54, Fund Balance Reporting and Governmental Fund-type Definitions. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds.

Under this standard, the fund balance classifications of reserved, designated, and unreserved/undesignated were replaced with five new classifications – non-spendable, restricted, committed, assigned, and unassigned.

- Non-spendable fund balance represents amounts that are not in a spendable form or because they are legally or contractually required to be maintained intact.
- Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation). Also, these are amounts that can be spent only for specific purposes because of the City Charter, City Code, state or federal laws, or externally imposed conditions by granters or creditors.
- Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution. These amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed.
- Assigned fund balance represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body.
- Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

The details of the fund balances are included in the Balance Sheet of Governmental Funds. Restricted funds are used first as appropriate. Assigned Funds are reduced to the extent that expenditure

authority has been budgeted by Council or the Assignment has been changed by an authorized City official. Decreases to fund balance first reduce Unassigned Fund balance; in the event that Unassigned becomes zero, then Assigned and Committed Fund Balances are used in that order, as applicable.

#### **J. Interfund Transactions**

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. This includes interfund transfers occurring within governmental activities and interfund receivables and payables.

#### **NOTE 2- CASH AND CASH EQUIVALENTS**

##### **Cash and investments at June 30, 2024 consisted of the following:**

|                                           |                          |
|-------------------------------------------|--------------------------|
| Petty Cash                                | \$ 100                   |
| Cash in checking accounts (book balances) | 662,378                  |
| Cash in Local Government Investment Pool  | 10,141,738               |
| <b>Total Cash and investments</b>         | <b><u>10,804,216</u></b> |

##### **Cash and investments by funds at June 30, 2024:**

##### **Governmental Funds**

|                                     |                         |
|-------------------------------------|-------------------------|
| General Fund                        | 2,390,952               |
| Capital Expenditure Fund            | 1,658,357               |
| Debt Service Reserve                | 1,324,149               |
| System Development Charges          | 911,099                 |
| Urban Renewal City (component unit) | 498,048                 |
| <b>Total Governmental Funds</b>     | <b><u>6,782,605</u></b> |

##### **Proprietary Funds**

|                                |                             |
|--------------------------------|-----------------------------|
| Water Fund                     | 2,300,317                   |
| Sewer Fund                     | 1,721,294                   |
| <b>Total Proprietary Funds</b> | <b><u>4,021,611</u></b>     |
| <b>Total</b>                   | <b><u>\$ 10,804,216</u></b> |

#### **NOTE 3 - DEPOSITS AND INVESTMENTS**

##### **A. Deposits**

##### **Deposits with financial Institutions**

The Governmental Accounting Standards Board has adopted accounting principles generally accepted in the United States of America (GAAP), which include standards to categorize deposits to give an indication of the level of custodial credit risk assumed by the City at June 30, 2024. If bank deposits at year end are not entirely insured or collateralized with securities held by the City or by its agent in the City's name, the City must disclose the custodial credit risk (below) that exists.

Deposits with financial institutions are comprised of bank demand deposits. For the fiscal year ended



June 30, 2024, the carrying amounts of the City deposits in various financial institutions were \$662,378. All deposits are held in the name of the City. At June 30, 2024, the City's deposits were covered by federal depository insurance and certifications of participation.

*Custodial Credit Risk.* Custodial credit risk for deposits is the risk that, in the event of a bank failure, a government's deposits may not be returned to it. The City does not have a formal deposit policy for custodial credit risk.

Effective July 1, 2008, House Bill 2901 created a shared liability structure for participating bank depositories in Oregon. Barring any exceptions, a qualifying bank depository is required to pledge collateral valued at least 10% of their quarter-end public fund deposits if they are well capitalized, 25% of the quarter-end public fund deposits if they are adequately capitalized, or 110% of the quarter-end public fund deposits if they are undercapitalized or assigned to pledge 110% by the Office of State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public bank depositories is available to repay the deposits of public funds of governmental entities.

## **B. Investments**

The City has invested funds in the State Treasurer's Oregon Short-term Fund Local Government Investment Pool during fiscal year 2023-2024. The Oregon Short-term Fund is the local government investment pool for local governments and was established by the State Treasurer. It was created to meet the financial and administrative responsibilities of federal arbitrage regulations. The investments are regulated by the Oregon Short-term Fund Board and approved by the Oregon Investment Council (ORS 294.805 to 294.895). Local Government Investment Pool (LGIP) is an external investment pool managed by the State Treasurer's office, which allows governments within the state to pool their funds for investment purposes. The amounts invested in the pool are not classified by risk categories because they are not evidenced by securities that exist in physical or book entry form as defined by GASB Statement No. 40.

In addition, the Oregon State Treasury LGIP distributes investment income on an amortized cost basis and participants' equity in the pool is determined by the amount of participant deposits, adjusted for withdrawals and distributed income. Accordingly, the adjustment to fair value would not represent an expendable increase in the City's cash position.

Investments in the Oregon State Treasury LGIP are made under the provisions of ORS 194.180. These funds are held in the City's name and are not subject to collateralization requirements or ORS 295.015. Investments are stated at amortized cost, which approximated fair value.

*Credit Risk.* State Statutes authorize the city to invest primarily in general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, certain commercial papers, and the State Treasurer's Investment Pool, among others. The City has no formal investment policy that further restricts its investment choices.

*Concentration of Credit Risk.* The City is required to provide information about the concentration of credit risk associated with its investments in one issuer that represents 5 percent or more of the total investments, excluding investments in external investment pools or those issued and explicitly guaranteed by the U.S. Government. The city has no such investments.

*Interest Rate Risk.* The City has no formal investment policy that explicitly limits investment maturities as a means of managing its exposure to fair value loss arising from increasing interest rates.

#### NOTE 4 - CAPITAL ASSETS

Capital asset activity for governmental activities of the City for the year ended June 30, 2024 was as follows:

| Description                                       | Beginning<br>Balance | Additions      | Deletions      | Ending<br>Balance |
|---------------------------------------------------|----------------------|----------------|----------------|-------------------|
| <b>GOVERNMENTAL ACTIVITY CAPITAL ASSETS</b>       |                      |                |                |                   |
| Land and improvements                             | 3,539,249            | 417,889        | -              | 3,957,138         |
| Building and improvements                         | 2,168,663            | 87,932         | 146,707        | 2,109,888         |
| Streets/HWY 101 Improvement                       | 3,457,651            | -              | -              | 3,457,651         |
| Vehicles and Equipment                            | 666,003              | 51,257         | -              | 717,260           |
| Software                                          | 93,221               | -              | -              | 93,221            |
| Books and Periodicals                             | 253,148              | -              | -              | 253,148           |
| <b>Total Governmental Capital Assets</b>          | <b>10,177,935</b>    | <b>557,078</b> | <b>146,707</b> | <b>10,588,306</b> |
| <b>BUSINESS TYPE ACTIVITY CAPITAL ASSETS</b>      |                      |                |                |                   |
| <b>Capital assets not depreciated</b>             |                      |                |                |                   |
| Land                                              | 113,035              | 46,583         | -              | 159,618           |
| Construction work in progress                     | -                    | 103,660        | -              | 103,660           |
| <b>Total capital assets not being depreciated</b> | <b>113,035</b>       | <b>150,243</b> | <b>-</b>       | <b>263,278</b>    |
| <b>Capital assets being depreciated</b>           |                      |                |                |                   |
| Building and improvements                         | 232,597              | 86,203         | -              | 318,800           |
| Vehicles and equipment                            | 649,955              | 254,322        | -              | 904,278           |
| Water plant and system                            | 3,961,832            | -              | -              | 3,961,832         |
| Water reservoir                                   | 399,205              | -              | -              | 399,205           |
| Wastewater treatment plant/system                 | 7,525,839            | 23,459         | -              | 7,549,298         |
| <b>Total capital assets being depreciated</b>     | <b>12,769,428</b>    | <b>363,984</b> | <b>-</b>       | <b>13,133,412</b> |
| <b>Less accumulated depreciation</b>              |                      |                |                |                   |
| Buildings and improvements                        | 108,147              | 10,073         | -              | 118,219           |
| Vehicles and equipment                            | 421,155              | 51,873         | -              | 473,027           |
| Water plant and system                            | 2,116,985            | 92,489         | -              | 2,209,474         |
| Water reservoir                                   | 222,007              | 7,984          | -              | 229,991           |
| Wastewater treatment plant/system                 | 2,106,364            | 164,233        | -              | 2,270,596         |
| <b>Total Accumulated Depreciation</b>             | <b>4,974,657</b>     | <b>326,652</b> | <b>-</b>       | <b>5,301,308</b>  |
| <b>Total Business-Type Capital Assets, Net</b>    | <b>7,907,807</b>     | <b>187,575</b> | <b>-</b>       | <b>8,095,382</b>  |
| <b>Total Net Capital Assets</b>                   | <b>18,085,742</b>    | <b>744,653</b> | <b>146,707</b> | <b>18,683,687</b> |

As discussed in NOTE 1, the City does not maintain a detailed capital asset depreciation schedule for the governmental activities. Therefore, no depreciation has been charged to governmental activities. Depreciation expense in the amount of \$326,652 was charged to the business-type activities for the fiscal year.

## NOTE 5 - LONG-TERM DEBT

In the following table, long-term debt information is presented separately with respect to governmental and business type activities. The table presents current year changes in those obligations and the current portion due for each.

|                                        | Issue Amount | Maturity Date | Interest Rate | Beginning Balance 6/30/2023 | Issued      | Refinanced  | Reductions       | Ending Balance 6/30/2024 | Due in One Year  |
|----------------------------------------|--------------|---------------|---------------|-----------------------------|-------------|-------------|------------------|--------------------------|------------------|
| <b>Governmental Activities</b>         |              |               |               |                             |             |             |                  |                          |                  |
| <b>General Obligations Bonds</b>       |              |               |               |                             |             |             |                  |                          |                  |
| 3/17/2017 Water Refunding Bond         | \$ 533,000   | 2031          | 3.00%         | \$ 347,000                  | \$ -        | \$ -        | \$ 34,000        | \$ 313,000               | \$ 36,000        |
| <b>Loans</b>                           |              |               |               |                             |             |             |                  |                          |                  |
| 6/17/05 DEQ                            | 6,671,721    | 2029          | 2.90%         | 2,463,801                   | -           | -           | 381,657          | 2,082,144                | 392,805          |
| 5/27/09 IFA Loans                      | 519,343      | 2033          | 3.0-4.75%     | 206,611                     | -           | -           | 21,582           | 185,029                  | 22,661           |
| 3/9/16 Safe Drinking Water Fund        | 1,030,000    | 2048          | 1.00%         | 915,033                     | -           | -           | 30,760           | 884,272                  | 31,068           |
| <b>Total Governmental activities</b>   |              |               |               | <b>3,932,445</b>            | <b>-</b>    | <b>-</b>    | <b>467,999</b>   | <b>3,464,445</b>         | <b>482,534</b>   |
| <b>Business-type activities</b>        |              |               |               |                             |             |             |                  |                          |                  |
| <b>Revenue Bonds</b>                   |              |               |               |                             |             |             |                  |                          |                  |
| 3/17/2017 Water Revenue Refunding Bond | \$ 512,000   | 2032          | 3.07%         | 334,736                     | -           | -           | 32,824           | 301,912                  | 33,839           |
| <b>Total Business-type activities</b>  |              |               |               | <b>\$ 334,736</b>           | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 32,824</b> | <b>\$ 301,912</b>        | <b>\$ 33,839</b> |

General obligation bonds are direct obligations and pledge the full faith and credit of the city. The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities.

Revenue bonds are obligations that will be paid from revenue generated by the respective water or sewer business type activities of the city.

Annual debt service requirements to maturity are as follows:

| Year Ending June 30, | General Obligation |                  | Revenue Bonds     |                  | Loans               |                   |
|----------------------|--------------------|------------------|-------------------|------------------|---------------------|-------------------|
|                      | Principal          | Interest         | Principal         | Interest         | Principal           | Fees              |
| 2025                 | 36,000             | 8,850            | 33,839            | 9,011            | 446,534             | 90,085            |
| 2026                 | 36,000             | 7,770            | 34,886            | 7,964            | 459,453             | 75,173            |
| 2027                 | 37,000             | 6,675            | 35,965            | 6,885            | 472,765             | 59,811            |
| 2028                 | 38,000             | 5,550            | 37,078            | 5,772            | 486,484             | 43,981            |
| 2029                 | 40,000             | 4,380            | 38,225            | 4,625            | 500,602             | 27,668            |
| 2030-2034            | 126,000            | 5,730            | 121,918           | 6,633            | 226,373             | 57,742            |
| 2035-2039            | -                  | -                | -                 | -                | 175,057             | 24,495            |
| 2040-2044            | -                  | -                | -                 | -                | 183,987             | 15,566            |
| 2045-2049            | -                  | -                | -                 | -                | 200,190             | 6,181             |
| Thereafter           | -                  | -                | -                 | -                | -                   | -                 |
| <b>Total</b>         | <b>\$ 313,000</b>  | <b>\$ 38,955</b> | <b>\$ 301,912</b> | <b>\$ 40,891</b> | <b>\$ 3,151,445</b> | <b>\$ 400,703</b> |

## NOTE 6 - INTERFUND TRANSFERS

Interfund transfers for the year ended June 30, 2024 were as follows:

|                                 | <u>Transfers In</u> | <u>Transfers Out</u> |
|---------------------------------|---------------------|----------------------|
| <b>Governmental Funds</b>       |                     |                      |
| General Fund                    | \$ -                | \$ 894,000           |
| Capital Expenditure Fund        | 520,000             | -                    |
| Debt Service Reserve            | 43,000              | -                    |
| System Development Charges      | -                   | 49,000               |
| <b>Total Governmental Funds</b> | <b>563,000</b>      | <b>943,000</b>       |
| <br><b>Proprietary Funds</b>    |                     |                      |
| Water Fund                      | 423,000             | 43,000               |
| Sewer Fund                      | -                   | -                    |
| <b>Total Proprietary Funds</b>  | <b>423,000</b>      | <b>43,000</b>        |
| <b>Total</b>                    | <b>\$ 986,000</b>   | <b>\$ 986,000</b>    |

Transfers are routinely made for the following purposes:

- To move revenues from the fund in which statute or budget requires them to be collected to the fund from which statute or budget requires them to be expended;
- To move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due;
- To move unrestricted revenues collected in the General Fund to finance various programs and activities accounted for in other funds in accordance with budgetary authorizations;
- To move revenues collected from restricted sources to other funds to pay for direct expenses
- To move monies to start a new fund.

During fiscal year 2024, all transfers reported above were made for one of these purposes.

## NOTE 7 - RISK MANAGEMENT AND CONCENTRATIONS

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City carries commercial insurance to defray these and other risks of loss including excess liability, workers' compensation, boiler and machinery, public official bond and employee dishonesty and contractor's license bond coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

The City's transient room and food and beverage tax revenues are the largest sources of income for both the General Fund and Capital Expenditures Reserve Fund.

The City has experienced continued increases in Transient Rental Tax from licensed vacation rental properties, along with increased taxable revenue generated by the 8 hotel/motel businesses subject to the Transient Rental Tax. The transient rental tax revenue, net of the amount required to be attributed to visitor amenities by Oregon Budget Law, provides more than 70% of the City's General Fund.

#### **NOTE 8 - COMMITMENTS AND CONTINGENCIES**

On March 8, 2005 voters in the City approved a bond measure. This measure authorizes the City to issue up to \$5.9 million to construct, expand and improve the City's sewer system. As of the audit report date, the City has not issued these bonds.

Bonds issued by a city for water; sanitary or storm sewers; sewage disposal plants; hospitals; infirmaries; gas, power, or lighting purposes; the acquisition, establishment, construction, or reconstruction of any off-street motor vehicle parking facility; or bonds issued pursuant to applications to pay assessments for improvements in installments under statutory or city charter authority are not subject to the debt limitation imposed by Oregon Revised Statutes 287.004.

The City researched past System Development Charges (SDC's) apportionments and interfund transfers and/or loans to ensure viability and compliance with all applicable requirements, including State Revised Statutes. The City determined that LID Improvements funded from SDC's were to be returned to the SDC fund as collected from LID assessments.

#### **NOTE 9- INTERFUND LOANS**

The City does not currently have interfund loans.

#### **NOTE 10- SUBSEQUENT EVENTS**

Professional standards require evaluation and disclosure of significant events affecting the City that take place subsequent to the current fiscal year ended June 30, 2024. For the audit period ending June 30, 2024, no subsequent events were identified for disclosure.

#### **NOTE 11 – CHANGE IN ACCOUNTING PRINCIPLE**

There were no changes in accounting principal in fiscal year 2024.



## REQUIRED SUPPLEMENTARY INFORMATION

**CITY OF YACHATS, OREGON**  
**MODIFIED CASH BASIS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-**  
**BUDGET TO ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2024**

|                                                           | <b>Budgeted Amounts</b> |                  | <b>Actual</b>      | <b>Variance</b>    |
|-----------------------------------------------------------|-------------------------|------------------|--------------------|--------------------|
|                                                           | <b>Original</b>         | <b>Final</b>     | <b>Amounts</b>     | <b>with Final</b>  |
| <b>REVENUES</b>                                           |                         |                  |                    |                    |
| Property taxes                                            | \$ 51,000               | \$ 51,000        | \$ 46,447          | \$ (4,553)         |
| Other taxes                                               | 1,043,300               | 1,043,300        | 1,570,495          | 527,195            |
| Intergovernmental                                         | 60,000                  | 60,000           | 59,057             | (943)              |
| Licenses and permits                                      | 34,000                  | 34,000           | 73,222             | 39,222             |
| Charges for services                                      | 18,000                  | 18,000           | 24,127             | 6,127              |
| Investment revenue                                        | 70,000                  | 70,000           | 239,089            | 169,089            |
| Other local revenue                                       | 16,150                  | 16,150           | 37,672             | 21,522             |
| Miscellaneous                                             | 100                     | 100              | 35,097             | 34,997             |
| <b>Total revenues</b>                                     | <u>1,292,550</u>        | <u>1,292,550</u> | <u>2,085,206</u>   | <u>792,656</u>     |
| <b>EXPENDITURES</b>                                       |                         |                  |                    |                    |
| General government                                        | 726,560                 | 726,560          | 856,505            | 129,945            |
| Public works                                              | 93,100                  | 93,100           | 99,006             | 5,906              |
| Culture and recreation                                    | 265,750                 | 265,750          | 539,018            | 273,268            |
| Capital expenditures                                      | -                       | -                | -                  | -                  |
| Total expenditures                                        | <u>1,085,410</u>        | <u>1,085,410</u> | <u>1,494,529</u>   | <u>409,119</u>     |
| Reserved for future years                                 | 643,253                 | 643,253          | -                  | (643,253)          |
| Contingency                                               | <u>78,000</u>           | <u>78,000</u>    | <u>-</u>           | <u>(78,000)</u>    |
| <b>Total expenditures</b>                                 | <u>1,806,663</u>        | <u>1,806,663</u> | <u>1,494,529</u>   | <u>(312,134)</u>   |
| Excess (deficiency) of revenues over (under) expenditures | <u>(514,113)</u>        | <u>(514,113)</u> | <u>590,677</u>     | <u>1,104,790</u>   |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |                         |                  |                    |                    |
| Operating transfers in                                    | -                       | -                | -                  | -                  |
| Operating transfers out                                   | <u>(496,000)</u>        | <u>(496,000)</u> | <u>(894,000)</u>   | <u>(398,000)</u>   |
| Total other financing sources (uses)                      | <u>(496,000)</u>        | <u>(496,000)</u> | <u>(894,000)</u>   | <u>(398,000)</u>   |
| Net change in fund balance                                | (1,010,113)             | (1,010,113)      | (303,323)          | 706,790            |
| <b>BEGINNING FUND BALANCE</b>                             | <u>1,010,113</u>        | <u>1,010,113</u> | <u>2,694,275</u>   | <u>1,684,162</u>   |
| <b>ENDING FUND BALANCE</b>                                | <u>\$ -</u>             | <u>\$ -</u>      | <u>\$2,390,952</u> | <u>\$2,390,952</u> |

**CITY OF YACHATS, OREGON**  
**MODIFIED CASH BASIS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-**  
**BUDGET TO ACTUAL**  
**SYSTEM DEVELOPMENT CHARGES FUND**  
**FOR THE YEAR ENDED JUNE 30, 2024**

|                                                           | <b>Budgeted Amounts</b> |              | <b>Actual</b>  | <b>Variance with</b> |
|-----------------------------------------------------------|-------------------------|--------------|----------------|----------------------|
|                                                           | <b>Original</b>         | <b>Final</b> | <b>Amounts</b> | <b>Final Budget</b>  |
| REVENUES                                                  |                         |              |                |                      |
| Charges for Services                                      | \$ 42,300               | \$ 42,300    | \$ 119,141     | \$ 76,841            |
| Investment revenue                                        | 18,000                  | 18,000       | 26,421         | 8,421                |
|                                                           |                         |              |                | -                    |
| Total revenues                                            | 60,300                  | 60,300       | 145,562        | 85,262               |
| EXPENDITURES                                              |                         |              |                |                      |
| Current                                                   |                         |              |                |                      |
| Public works                                              | -                       | -            | -              | -                    |
| Culture and recreation                                    | -                       | -            | -              | -                    |
| Debt service                                              |                         |              |                | -                    |
| Principal                                                 | -                       | -            | -              | -                    |
| Interest and fees                                         | -                       | -            | -              | -                    |
| Capital outlay                                            | -                       | -            | -              | -                    |
| Reserved for future years                                 | 822,825                 | 822,825      | -              | (822,825)            |
| Total Expenditures                                        | 822,825                 | 822,825      | -              | (822,825)            |
|                                                           |                         |              |                | -                    |
| Excess (deficiency) of revenues over (under) expenditures | (762,525)               | (762,525)    | 145,562        | 908,087              |
| OTHER FINANCING SOURCES (USES)                            |                         |              |                |                      |
| Operating transfers in                                    | -                       | -            | -              | -                    |
| Operating transfers out                                   | (49,000)                | (49,000)     | (49,000)       | -                    |
| Total other financing sources (uses)                      | (49,000)                | (49,000)     | (49,000)       | -                    |
| Net change in fund balance                                | (811,525)               | (811,525)    | 96,562         | 908,087              |
| BEGINNING FUND BALANCE                                    | 811,525                 | 811,525      | 814,537        | 3,012                |
| ENDING FUND BALANCE                                       | \$ -                    | \$ -         | \$ 911,099     | \$ 911,099           |

**CITY OF YACHATS, OREGON**  
**MODIFIED CASH BASIS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-**  
**BUDGET TO ACTUAL**  
**BLENDED COMPONENT UNIT- URBAN RENEWAL DISTRICT**  
**FOR THE YEAR ENDED JUNE 30, 2024**

|                                                           | <u>Budgeted Amounts</u> |              | <u>Actual</u>  | <u>Variance with</u> |
|-----------------------------------------------------------|-------------------------|--------------|----------------|----------------------|
|                                                           | <u>Original</u>         | <u>Final</u> | <u>Amounts</u> | <u>Final Budget</u>  |
| REVENUES                                                  |                         |              |                |                      |
| Property taxes                                            | \$ 535,881              | \$ 535,881   | \$ 532,673     | \$ (3,208)           |
| Other local sources                                       | -                       | -            | 25             | 25                   |
| Investment revenue                                        | 10,000                  | 10,000       | 29,938         | 19,938               |
| Total revenues                                            | 545,881                 | 545,881      | 562,636        | 16,755               |
| EXPENDITURES                                              |                         |              |                |                      |
| General government                                        | 39,000                  | 39,000       | 36,300         | (2,700)              |
| Public works                                              | 400,000                 | 400,000      | 400,000        | -                    |
| Debt services                                             | 100,000                 | 100,000      | 100,000        | -                    |
| Reserved for future expenditures                          | 456,277                 | 456,277      | -              | (456,277)            |
| Total expenditures                                        | 995,277                 | 995,277      | 536,300        | (458,977)            |
| Excess (deficiency) of revenues over (under) expenditures | (449,396)               | (449,396)    | 26,336         | 475,732              |
| OTHER FINANCING SOURCES (USES)                            |                         |              |                |                      |
| Operating transfers out                                   | -                       | -            | -              | -                    |
| Net change in fund balance                                | (449,396)               | (449,396)    | 26,336         | 475,732              |
| BEGINNING FUND BALANCE                                    | 449,396                 | 449,396      | 471,712        | 22,316               |
| ENDING FUND BALANCE                                       | \$ -                    | \$ -         | \$ 498,048     | \$ 498,048           |

## SUPPLEMENTARY INFORMATION



**CITY OF YACHATS, OREGON**  
**MODIFIED CASH BASIS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-**  
**BUDGET TO ACTUAL**  
**CAPITAL RESERVE EXPENDITURES FUND**  
**FOR THE YEAR ENDED JUNE 30, 2024**

|                                                           | <b>Budgeted Amounts</b> |                    | <b>Actual</b>      | <b>Variance with</b> |
|-----------------------------------------------------------|-------------------------|--------------------|--------------------|----------------------|
|                                                           | <b>Original</b>         | <b>Final</b>       | <b>Amounts</b>     | <b>Final Budget</b>  |
| <b>REVENUES</b>                                           |                         |                    |                    |                      |
| Intergovernmental                                         | \$ -                    | \$ -               | \$ -               | \$ -                 |
| Anticipated grants                                        | 650,000                 | 650,000            | 250,000            | (400,000)            |
| Gifts/Donations                                           | -                       | -                  | 89,110             | 89,110               |
| Investment revenue                                        | 32,000                  | 32,000             | 65,802             | 33,802               |
| <b>Total revenues</b>                                     | <b>682,000</b>          | <b>682,000</b>     | <b>404,912</b>     | <b>(277,088)</b>     |
| <b>EXPENDITURES</b>                                       |                         |                    |                    |                      |
| Capital outlay                                            | 1,062,972               | 1,062,972          | 781,364            | (281,608)            |
| Reserved for future expenditures                          | 1,468,462               | 1,468,462          | -                  | (1,468,462)          |
| <b>Total expenditures</b>                                 | <b>2,531,434</b>        | <b>2,531,434</b>   | <b>781,364</b>     | <b>(1,750,070)</b>   |
| Excess (deficiency) of revenues over (under) expenditures | (1,849,434)             | (1,849,434)        | (376,452)          | 1,472,982            |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |                         |                    |                    |                      |
| Operating transfers in                                    | 255,000                 | 255,000            | 520,000            | 265,000              |
| Operating transfers out                                   | -                       | -                  | -                  | -                    |
| <b>Total other financing sources (uses)</b>               | <b>255,000</b>          | <b>255,000</b>     | <b>520,000</b>     | <b>265,000</b>       |
| <b>Net change in fund balance</b>                         | <b>(1,594,434)</b>      | <b>(1,594,434)</b> | <b>143,548</b>     | <b>1,737,982</b>     |
| <b>BEGINNING FUND BALANCE</b>                             | <b>1,594,434</b>        | <b>1,594,434</b>   | <b>1,514,809</b>   | <b>(79,625)</b>      |
| <b>ENDING FUND BALANCE</b>                                | <b>\$ -</b>             | <b>\$ -</b>        | <b>\$1,658,357</b> | <b>\$1,658,357</b>   |

**CITY OF YACHATS, OREGON**  
**MODIFIED CASH BASIS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-**  
**BUDGET TO ACTUAL**  
**DEBT SERVICE RESERVE FUND**  
**FOR THE YEAR ENDED JUNE 30, 2024**

|                                                              | <b>Budgeted Amounts</b> |              | <b>Actual</b>  | <b>Variance with</b> |
|--------------------------------------------------------------|-------------------------|--------------|----------------|----------------------|
|                                                              | <b>Original</b>         | <b>Final</b> | <b>Amounts</b> | <b>Final Budget</b>  |
| Revenues                                                     |                         |              |                |                      |
| Property Taxes                                               | \$ 44,600               | \$ 44,600    | \$ 47,385      | \$ 2,785             |
| Food and Beverage Taxes                                      | 460,000                 | 460,000      | 517,420        | 57,420               |
| Intergovernmental                                            | 100,000                 | 100,000      | 100,000        | -                    |
| Investment Revenue                                           | 5,656                   | 5,656        | 6,972          | 1,316                |
| Total Revenues                                               | 610,256                 | 610,256      | 671,777        | 61,521               |
| Expenditures                                                 |                         |              |                |                      |
| Debt Service Principal                                       | 506,211                 | 506,211      | 506,211        | -                    |
| Debt Service Interest                                        | 107,722                 | 107,722      | 107,722        | -                    |
| Debt Service Fees                                            | 11,372                  | 11,372       | 11,372         |                      |
| Reserved for future years                                    | 1,227,133               | 1,227,133    | -              | (1,227,133)          |
| Total expenditures                                           | 1,852,438               | 1,852,438    | 625,305        | (1,227,133)          |
| Excess (deficiency) of revenues over<br>(under) expenditures | (1,242,182)             | (1,242,182)  | 46,472         | 1,288,654            |
| Other financing sources (uses)                               |                         |              |                |                      |
| Operating transfers in                                       | 43,000                  | 43,000       | 43,000         | -                    |
| Operating transfers out                                      | -                       | -            | -              | -                    |
| Total other financing sources (uses)                         | 43,000                  | 43,000       | 43,000         | -                    |
| Net change in Fund balance                                   | (1,199,182)             | (1,199,182)  | 89,472         | 1,288,654            |
| Beginning fund balance                                       | 1,199,182               | 1,199,182    | 1,234,677      | 35,495               |
| Ending fund balance                                          | \$ -                    | \$ -         | \$1,324,149    | \$1,324,149          |

**CITY OF YACHATS, OREGON**  
**MODIFIED CASH BASIS STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION-**  
**BUDGET TO ACTUAL**  
**WATER FUND**  
**FOR THE YEAR ENDED JUNE 30, 2024**

|                                                             | <b>Budgeted Amounts</b> |              | <b>Actual</b>  | <b>Variance</b>     |
|-------------------------------------------------------------|-------------------------|--------------|----------------|---------------------|
|                                                             | <b>Original</b>         | <b>Final</b> | <b>Amounts</b> | <b>Final Budget</b> |
| Revenues                                                    |                         |              |                |                     |
| Charges for services                                        | \$ 894,700              | \$ 894,700   | \$ 898,892     | \$ 4,192            |
| Intergovernmental                                           | -                       | -            | -              | -                   |
| Other revenues                                              | 18,000                  | 18,000       | 71,974         | 53,974              |
| Total Revenues                                              | 912,700                 | 912,700      | 970,866        | 58,166              |
| Expenditures                                                |                         |              |                |                     |
| Public Works                                                |                         |              |                |                     |
| Personnel services                                          | 408,100                 | 408,100      | 334,182        | (73,918)            |
| Materials and services                                      | 329,000                 | 329,000      | 264,033        | (64,967)            |
| Capital expenditures                                        | 1,081,400               | 1,081,400    | 493,438        | (587,962)           |
| Contingencies                                               | -                       | -            | -              | -                   |
| Reserved for future years                                   | 1,495,618               | 1,495,618    | -              | (1,495,618)         |
| Total expenditures                                          | 3,314,118               | 3,314,118    | 1,091,653      | (2,222,465)         |
| Excess(deficiency) of revenues over<br>(under expenditures) | (2,401,418)             | (2,401,418)  | (120,787)      | 2,280,631           |
| Other Financing Sources (Uses)                              |                         |              |                |                     |
| Operating transfers in                                      | 423,000                 | 423,000      | 423,000        | -                   |
| Operating transfers out                                     | (43,000)                | (43,000)     | (43,000)       | -                   |
| Net change in net position                                  | (2,021,418)             | (2,021,418)  | 259,213        | 2,280,631           |
| BEGINNING UNRESTRICTED NET POSITION                         | 2,021,418               | 2,021,418    | 2,041,104      | 19,686              |
| ENDING UNRESTRICTED NET POSITION                            | \$ -                    | \$ -         | 2,300,317      | \$2,300,317         |
| Net investment in capital assets                            |                         |              | 2,084,376      |                     |
| ENDING NET POSITION                                         |                         |              | \$4,384,693    |                     |

**CITY OF YACHATS, OREGON**  
**MODIFIED CASH BASIS STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION-**  
**BUDGET TO ACTUAL**  
**SEWER FUND**  
**FOR THE YEAR ENDED JUNE 30, 2024**

|                                                              | <b>Budgeted Amounts</b> |              | <b>Actual</b>  | <b>Variance with</b> |
|--------------------------------------------------------------|-------------------------|--------------|----------------|----------------------|
|                                                              | <b>Original</b>         | <b>Final</b> | <b>Amounts</b> | <b>Final Budget</b>  |
| REVENUES                                                     |                         |              |                |                      |
| Charges for services                                         | \$ 842,500              | \$ 842,500   | \$ 845,164     | \$ 2,664             |
| Intergovernmental                                            | 400,000                 | 400,000      | 400,000        | -                    |
| Other local revenue                                          | 27,000                  | 27,000       | 64,110         | 37,110               |
| Total revenues                                               | 1,269,500               | 1,269,500    | 1,309,274      | 39,774               |
| EXPENDITURES                                                 |                         |              |                |                      |
| Public works                                                 |                         |              |                | -                    |
| Personnel services                                           | 484,700                 | 484,700      | 310,902        | (173,798)            |
| Materials and services                                       | 297,900                 | 297,900      | 252,050        | (45,850)             |
| Capital expenditures                                         | 690,000                 | 690,000      | 292,825        | (397,175)            |
| Contingencies                                                | -                       | -            | -              | -                    |
| Reserved for future years                                    | 1,014,649               | 1,014,649    | -              | (1,014,649)          |
| Total expenditures                                           | 2,487,249               | 2,487,249    | 855,777        | (1,631,472)          |
| Excess (deficiency) of revenues over<br>(under) expenditures | (1,217,749)             | (1,217,749)  | 453,497        | 1,671,246            |
| OTHER FINANCING SOURCES (USES)                               |                         |              |                |                      |
| Operating transfers in                                       | -                       | -            | -              | -                    |
| Operating transfers out                                      | -                       | -            | -              | -                    |
| Net change in net position                                   | (1,217,749)             | (1,217,749)  | 453,497        | 1,671,246            |
| BEGINNING UNRESTRICTED NET POSITION                          | 1,217,749               | 1,217,749    | 1,267,797      | 50,048               |
| ENDING UNRESTRICTED NET POSITION                             | \$ -                    | \$ -         | \$1,721,294    | \$1,721,294          |
| Net investment in capital assets                             |                         |              | 5,709,094      |                      |
| ENDING NET POSITION                                          |                         |              | \$7,430,388    |                      |

## **REPORTS ON LEGAL AND OTHER REGULATORY REQUIREMENTS**





**Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on  
an Audit of Financial Statements Performed**

*Independent Auditor's Report*

Honorable Mayor and City  
Council Members City of Yachats  
Yachats, Oregon 97498

We have audited, in accordance with auditing standards generally accepted by the United States of America and the standards applicable to financial audits, the modified cash basis financial statements of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information of the City of Yachats, Oregon (the City), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated January 22, 2025. As reported in the auditors' opinion on the financial statements, the City prepares its financial statements on the modified cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City of Yachats internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weakness or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of findings and responses, we identified certain deficiencies that we considered to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.

A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency 2024-01 described in the accompanying Schedule of Findings and Responses to be a significant deficiency.

#### **Compliance and Other Matters**

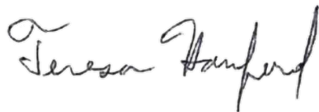
As part of obtaining reasonable assurance about whether the City of Yachats' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

#### **Responses to Findings**

City of Yachats response to the finding identified in our audit is described in the accompanying Schedule of Findings and Responses. We did not audit the City of Yachats' response and, accordingly, we express no opinion on them.

#### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script, appearing to read "Teresa Hanford".

Hanford & Associates, LLC  
West Richland, Washington  
January 22, 2025

## **Schedule of Findings and Responses**

### **Findings – Financial Statement Audit**

#### **Significant Deficiency in Internal Control Over Financial Reporting**

##### **2024-01 Preparation of Financial Statements**

###### **Criteria:**

Management is responsible for maintaining an adequate and complete system of internal control to ensure the financial statements are free from material misstatement and error. A complete system of internal control determines the systems adequacy for preparing the financial statements.

An adequate system of internal controls is the responsibility of the government's management. The preparation of the financial statements requires internal controls over both 1) recording, processing and summarizing accounting data (i.e. maintaining internal books and records) and 2) reporting government-wide and fund/accounting financial statements including the related footnotes and supplemental schedules for external reporting.

###### **Condition:**

The City of Yachats has elected not to have an internal control system designed to provide for the preparation of the financial statements and related footnotes being audited.

As is the case with many small to medium sized Oregon entities, the City of Yachats has relied on its independent external auditors to assist in the preparation of the financial statements and notes as a part of the external financial reporting process. The City's ability to prepare financial is based, in part, on its external auditors, who cannot be considered a part of the City's internal control structure.

As auditors, we were requested to draft the financial statements and the accompanying notes as well as assist in making the appropriate adjustments to convert the City's financial data into appropriate reporting.

###### **Cause:**

This condition was caused by the City's decision to outsource the preparation of the annual financial statements to the external auditors rather than to incur the time and expense of obtaining the necessary training and expertise required for the City to perform this task internally.

###### **Effect:**

The control deficiency could result in a misstatement to the financial statements that would not be prevented or detected.

###### **Recommendation:**

This circumstance is not unusual. It is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.

**Management's Response:**

The City has evaluated the cost v. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP and GASB and determined that it is in the best interests of the government to outsource this task to its qualified accountant and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their content and presentation on a continuous timely basis.



## **Independent Auditor's Report Required by Oregon State Regulations**

We have audited the basic financial statements of the City of Yachats as of and for the year ended June 30, 2024 and have issued our report thereon dated January 22, 2025. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

### **Compliance**

As part of obtaining reasonable assurance about whether the City of Yachats, Oregon's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in the Oregon Administrative Rules 162-10-000 through 162-10-320 of the *Minimum Standards for Audits of Oregon Municipal Corporations*, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- **Deposit of public funds with financial institutions (ORS Chapter 295).**
- **Indebtedness limitations, restrictions and repayment.**
- **Budgets legally required (ORS Chapter 294).**
- **Insurance and fidelity bonds in force or required by law.**
- **Highway revenues used for public highways, roads and streets.**
- **Programs funded from outside sources.**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**
- **Accountability for collecting or receiving money by elected officials. The City does not have any elected officials collecting or receiving money.**

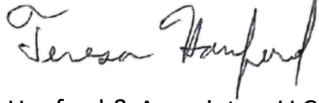
In connection with our testing nothing came to our attention that caused us to believe the City of Yachats was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the *Minimum Standards for Audits of Oregon Municipal Corporations*.

### **OAR 162-10-0230 Internal Control**

In planning and performing our audit, we considered the City of Yachats, Oregon's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Yachats, Oregon's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Yachats, Oregon's internal control.

We noted certain matters that we reported as finding 2024-01 in the Schedule of Findings and Responses.

This report is intended solely for the information and use of the Council and management of City of Yachats and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

A handwritten signature in black ink, appearing to read "Teresa Hanford". The signature is fluid and cursive, with the first name "Teresa" and last name "Hanford" clearly distinguishable.

Hanford & Associates, LLC  
West Richland, Washington  
January 22, 2025





**Yachats Urban Renewal Agency**  
(A Component Unit of the City of Yachats)

Annual Financial Report  
For the Fiscal Year Ended June 30, 2024

**Yachats Urban Renewal Agency  
LINCOLN COUNTY, OREGON**

OFFICERS AND MEMBERS OF THE GOVERNING BOARD  
June 30, 2024

**Agency Officials**

Craig Berdie  
P.O. Box 345  
Yachats, Oregon, 97498

Barry Collins  
P.O. Box 345  
Yachats, Oregon, 97498

Anthony Muirhead  
P.O. Box 345  
Yachats, Oregon, 97498

Mary Ellen O'Shaughnessey  
P.O. Box 345  
Yachats, Oregon, 97498

Catherine Whitten-Carey  
P.O. Box 345  
Yachats, Oregon, 97498

---

Bobbi Price  
Agency Manager  
P.O. Box 345  
Yachats, Oregon 97498

Address of Registered Office  
P.O. Box 345  
Yachats, Oregon 97498

**YACHATS URBAN RENEWAL AGENCY  
LINCOLN COUNTY, OREGON  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2024**

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## **INDEPENDENT AUDITOR'S REPORT**

**Agency Officials**  
**Yachats Urban Renewal Agency**  
**Yachats, Oregon 97498**

We have audited the accompanying modified cash basis financial statements of the governmental activities and the major fund of Yachats Urban Renewal Agency, a component unit of the City of Yachats, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

The Agency's management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities and the major fund of Yachats Urban Renewal Agency, as of June 30, 2024, and the respective changes in financial position – modified cash basis and the respective budgetary comparison for the General Fund for the year then ended on the basis of accounting described in Note 1.

## **Basis of Accounting**

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on a modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

## **Other Reporting Required by Oregon State Regulations**

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated January 22, 2025 on our consideration of the Agency's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

A handwritten signature in cursive script, appearing to read "Teresa Hanford".

Hanford & Associates, LLC  
West Richland, Washington  
January 22, 2025

## BASIC FINANCIAL STATEMENTS



## GOVERNMENT-WIDE FINANCIAL STATEMENTS

**YACHATS URBAN RENEWAL AGENCY**  
**MODIFIED CASH BASIS STATEMENT OF NET POSITION**  
**JUNE 30, 2024**

---

|                           | <u><b>Governmental<br/>Activities</b></u> |
|---------------------------|-------------------------------------------|
| <b>ASSETS</b>             |                                           |
| Cash and cash equivalents | <u>\$ 498,048</u>                         |
| <b>Total assets</b>       | <u>498,048</u>                            |
| <br><b>NET POSITION</b>   |                                           |
| Restricted                | 100,000                                   |
| Unrestricted              | <u>398,048</u>                            |
| <b>Total net position</b> | <u><u>\$ 498,048</u></u>                  |

See accompanying notes to the financial statements.

**YACHATS URBAN RENEWAL AGENCY**  
**MODIFIED CASH BASIS STATEMENT OF ACTIVITIES**  
**JUNE 30, 2024**

---

|                                      | <b><u>Governmental<br/>Activities</u></b> |
|--------------------------------------|-------------------------------------------|
| <b>GENERAL REVENUES</b>              |                                           |
| Property taxes                       | 532,673                                   |
| Other local sources                  | 25                                        |
| Investment earnings                  | <u>29,938</u>                             |
| <b>Total general revenues</b>        | <u>562,636</u>                            |
| <b>URBAN RENEWAL EXPENDITURES</b>    |                                           |
| Administrative fee                   | 36,300                                    |
| Transfers to primary government for: |                                           |
| Construction Projects                | 400,000                                   |
| Debt Service                         | <u>100,000</u>                            |
| <b>Total expenditures</b>            | <u>536,300</u>                            |
| <b>Change in Net Position</b>        | 26,336                                    |
| <b>Net position - beginning</b>      | <u>471,712</u>                            |
| <b>Net position - ending</b>         | <u><u>498,048</u></u>                     |

See accompanying notes to the financial statements.

## FUND FINANCIAL STATEMENTS

**YACHATS URBAN RENEWAL AGENCY  
MODIFIED CASH BASIS BALANCE SHEET  
GOVERNMENTAL FUND  
JUNE 30, 2024**

---

|                             | <u>General</u>           |
|-----------------------------|--------------------------|
| <b>ASSETS</b>               |                          |
| Cash and cash equivalents   | \$ 498,048               |
| <b>Total assets</b>         | <u>498,048</u>           |
| <br><b>FUND BALANCE</b>     |                          |
| Restricted for debt service | 100,000                  |
| Unassigned                  | <u>398,048</u>           |
| <b>Total fund balance</b>   | <u><u>\$ 498,048</u></u> |

See accompanying notes to the financial statements.

**YACHATS URBAN RENEWAL AGENCY**  
**MODIFIED CASH BASIS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUND**  
**JUNE 30, 2024**

---

|                                        | <u>General</u>        |
|----------------------------------------|-----------------------|
| <b>VENUES</b>                          |                       |
| Property taxes                         | 532,673               |
| Other local sources                    | 25                    |
| Investment earnings                    | 29,938                |
| <b>tal revenues</b>                    | <u>562,636</u>        |
| <b>PENDITURES</b>                      |                       |
| Administrative fee                     | 36,300                |
| Payments to primary government for:    |                       |
| Water/Wastewater Construction Projects | 400,000               |
| Debt Service                           | 100,000               |
| <b>tal expenditures</b>                | <u>536,300</u>        |
| <b>et change in fund balance</b>       | 26,336                |
| <b>nd balance at beginning of year</b> | <u>471,712</u>        |
| <b>nd balance at end of year</b>       | <u><u>498,048</u></u> |

See accompanying notes to the financial statements.



**YACHATS URBAN RENEWAL AGENCY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024**

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Organization (reporting entity)**

The Agency, a component unit of the City of Yachats, was organized August 2007 under ORS 457 and is a municipal corporation created by the City of Yachats to facilitate urban renewal within the City boundaries. The City Council serves as the governing body and is accountable for the fiscal matters of the Agency.

**B. Urban Renewal Areas**

Tax allocation bonds for urban renewal plan areas are authorized by state law to 1) "...eliminate and prevent the development or spread of urban blight and deterioration; and 2) encourage needed urban conservation and rehabilitation and provide for redevelopment of blighted or deteriorated areas."

Projects are financed in urban renewal plan areas as follows:

The Agency (City Council) selects an urban renewal plan area and defines its boundaries.

The county assessor "freezes" the assessed value of property within the urban renewal area. This is referred to as the "frozen" value.

Any increase in assessed value above the frozen value is called the "incremental value." The tax revenue generated by the tax rate times the incremental value is provided for use in financing the urban renewal projects.

As required by ORS 457.190(3)(a), the Agency has included in its current plan the maximum amount of indebtedness that may be issued or incurred under the plan in the amount of \$7,589,800. The maximum amount of tax that can be collected under the plan is \$7,824,600.

**C. Government-Wide and Fund Financial Statements**

The statement of net position and the statement of activities display information about the Agency, including all of its financial activities. Governmental activities are financed primarily through property taxes and proceeds from borrowings.

The statement of activities presents a comparison between direct expenses and program revenues for the Agency's program. The Agency does not allocate indirect expenses. Program revenues include grants and contributions that are restricted to meeting operational requirements. Revenues that are not classified as program revenues, including property taxes, earnings on investments and the gain on sale of property, are presented as general revenues.

The fund financial statements provide information about the Agency's fund. The emphasis of fund financial statements is on major funds, each displayed in a separate column.

The single major fund, General Fund, accounts for general administration of the Agency's urban renewal areas, for acquisition and rehabilitation of blighted and deteriorated areas within the designated urban renewal areas, and repayment of debt incurred for these activities.

#### **D. Measurement focus, basis of accounting and financial statement presentation**

The government-wide financial statements are reported on a modified cash basis of accounting. The modified cash basis of accounting is based on the recording of cash and cash equivalents and changes therein, and only recognizes revenues, expenditures, assets, and liabilities resulting from cash transactions, adjusted for liabilities that arise from cash transactions.

Only cash and cash equivalents and items that involve the receipt or disbursement of cash or cash equivalents during the period are recognized, except for the following modifications:

- Interfund receivables and payables that arise from transactions and events involving cash or cash equivalents are recognized;
- Assets that normally convert to cash or cash equivalents (e.g., certificates of deposit, marketable investments, and receivables resulting from loans) that arise from transactions and events involving cash or cash equivalents are recognized; and
- Liabilities for cash or cash equivalents held on behalf of others, held in escrow, or received in advance of being earned or meeting eligibility requirements are recognized.

As a result of the use of this modified cash basis of accounting, certain transactions are not recorded in the financial statements. For example, billed or provided services that have not been collected in cash are not accrued as receivables.

The fund financial statements are presented on the modified cash basis of accounting.

#### **E. Equity classification**

##### Government-wide reporting

In the government-wide financial statements, equity is classified as net position and displayed in the following components:

- **Restricted net position**- Consists of external constraints placed on net position use by creditors, grantors, contributors, laws or regulations of other governments, constraints imposed by law through constitutional provisions, or enabling legislation.
- **Unrestricted net position** - Consists of all other net assets that are not included in the other categories previously mentioned.

In the government-wide financial statements when both restricted and unrestricted net position are available, unrestricted resources are used only after the restricted resources are depleted.

## Government-wide reporting

Fund balance amounts are reported within one of the fund balance categories listed below:

- Non-spendable fund balance represents amounts that are not in a spendable form or because they are legally or contractually required to be maintained intact.
- Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation). Also, these are amounts that can be spent only for specific purposes because of state or federal laws, or externally imposed conditions by granters or creditors.
- Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution. These amounts cannot be used for any other purpose unless the governing body of the Agency removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed.
- Assigned fund balance represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body.
- Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

In the governmental fund financial statements, when the Agency has restricted and unrestricted (committed, assigned or unassigned) resources available, it is the Agency's policy to expend restricted resources first. Unrestricted resources are then expended in the order of committed, assigned, and unassigned as needed, unless otherwise provided for in actions to commit or assign resources, in determining the amounts to be reported in each of the fund balance categories.

## **F. Budget policies and budgetary control**

Generally, Oregon Local Budget Law requires annual budgets be adopted for all funds. The modified accrual basis of accounting is used for all budgets. All annual appropriations lapse at fiscal year-end.

The Agency begins its budgeting process by appointing budget committee members in the fall of each year. Budget recommendations are developed by management through early spring, with the budget committee meeting and approving the budget document in late spring. Public notices of the budget hearing are generally published in May or June and the hearing is held in June. The governing body adopts the budget, makes appropriations, and declares the tax levy no later than June 30. Expenditure appropriations may not be legally over expended.

The resolution authorizing appropriations for each fund sets the level at which expenditures cannot legally exceed appropriations. The governing body established the levels of budgetary control at

the personnel services, materials and services, capital outlay, operating contingencies, debt service, and all other requirement levels for all funds.

Budget amounts shown in the financial statements may be revised after the original budget amounts were adopted. The governing body must authorize all appropriation transfers and supplementary budgetary appropriations.

## G. Property taxes

Under state law, county governments are responsible for extending authorized property tax levies, computing tax rates, billing and collecting all property taxes, and making periodic remittances of collections to entities levying taxes. Real and personal property taxes are levied upon all taxable property and become a lien against the property as of July 1 of each year. Property taxes are payable in three installments following the lien date on November 15, February 15 and May 15 each year.

As the basic financial statements are presented on the modified cash basis, uncollected property taxes are not reported. Property taxes are recorded as receipts when received.

## NOTE 2- CASH AND CASH EQUIVALENTS

The Agency is a component unit of the City of Yachats. The City maintains a pool of cash and cash equivalents that are available for use by all funds. Each fund's portion of this pool is displayed on the financial statements as cash and cash equivalents. Interest earned on pooled cash and cash equivalents is allocated to participating funds based upon their combined cash and cash equivalent balances.

### Cash and cash equivalent at June 30, 2024 consisted of the following:

|                                           | Agency            |
|-------------------------------------------|-------------------|
| Petty Cash                                | \$ -              |
| Cash in checking accounts (book balances) | (2,090)           |
| Cash in Local Government Investment Pool  | 500,138           |
| <b>Total Cash and cash equivalents</b>    | <b>\$ 498,048</b> |

## Note 3 - DEPOSITS AND INVESTMENTS

### A. Deposits

#### Deposits with financial Institutions

The Governmental Accounting Standards Board has adopted accounting principles generally accepted in the United States of America (GAAP), which include standards to categorize deposits to give an indication of the level of custodial credit risk assumed by the City at June 30, 2023. If bank deposits at year end are not entirely insured or collateralized with securities

held by the City or by its agent in the City's name, the City must disclose the custodial credit risk (below) that exists.

Deposits with financial institutions are comprised of bank demand deposits. For the fiscal year ended June 30, 2024, the carrying amounts of the City deposits on behalf of the Agency in various financial institutions were \$498,048. All deposits are held in the name of the City. At June 30, 2024, the City's deposits were covered by federal depository insurance and certifications of participation.

All deposits are held in the name of the City. At June 30, 2024 the City's deposits were covered by federal depository insurance and certifications of participation.

*Custodial Credit Risk.* Custodial credit risk for deposits is the risk that, in the event of a bank failure, a government's deposits may not be returned to it. The City does not have a formal deposit policy for custodial credit risk.

Effective July 1, 2008, House Bill 2901 created a shared liability structure for participating bank depositories in Oregon. Barring any exceptions, a qualifying bank depository is required to pledge collateral valued at least 10% of their quarter-end public fund deposits if they are well capitalized, 25% of the quarter-end public fund deposits if they are adequately capitalized, or 110% of the quarter-end public fund deposits if they are undercapitalized or assigned to pledge 110% by the Office of State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public bank depositories is available to repay the deposits of public funds of governmental entities.

## **B. Investments**

The City has invested funds in the State Treasurer's Oregon Short-term Fund Local Government Investment Pool during fiscal year 2023-2024. The Oregon Short-term Fund is the local government investment pool for local governments and was established by the State Treasurer. It was created to meet the financial and administrative responsibilities of federal arbitrage regulations. The investments are regulated by the Oregon Short-term Fund Board and approved by the Oregon Investment Council (ORS 294.805 to 294.895). Local Government Investment Pool (LGIP) is an external investment pool managed by the State Treasurer's office, which allows governments within the state to pool their funds for investment purposes. The amounts invested in the pool are not classified by risk categories because they are not evidenced by securities that exist in physical or book entry form as defined by GASB Statement No. 40.

In addition, the Oregon State Treasury LGIP distributes investment income on an amortized cost basis and participants' equity in the pool is determined by the amount of participant deposits, adjusted for withdrawals and distributed income. Accordingly, the adjustment to fair value would not represent an expendable increase in the City's cash position.

Investments in the Oregon State Treasury LGIP are made under the provisions of ORS 194.180. These funds are held in the City's name and are not subject to collateralization requirements or ORS 295.015. Investments are stated at amortized cost, which approximated fair value.

*Credit Risk.* State Statutes authorize the City to invest primarily in general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, certain commercial papers, and the State

Treasurer's Investment Pool, among others. The City has no formal investment policy that further restricts its investment choices.

*Concentration of Credit Risk.* The City is required to provide information about the concentration of credit risk associated with its investments in one issuer that represents 5 percent or more of the total investments, excluding investments in external investment pools or those issued and explicitly guaranteed by the U.S. Government. The City has no such investments.

*Interest Rate Risk.* The City has no formal investment policy that explicitly limits investment maturities as a means of managing its exposure to fair value loss arising from increasing interest rates.

#### **NOTE 4 - RISK MANAGEMENT AND CONCENTRATIONS**

The Agency is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Agency purchases commercial insurance for such risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

#### **NOTE 5 - COMMITMENTS AND CONTINGENCIES**

On July 3, 2018, the Urban Renewal Agency entered into an intergovernmental agreement with the City of Yachats. The agreement requires the Urban Renewal Agency to make a single annual payment of \$100,000 to the City beginning in 2018-2019. The total payments for the Agency to the City under the obligation is \$1,400,000. The payments will be used to pay debt related to improvements of the South Reservoir Project, which was included in the Agency's urban renewal plan.

#### **NOTE 6 – RELATED PARTY TRANSACTIONS**

The Agency does not have employees, debt, or physical assets (other than cash and investments). City of Yachats personnel administer the day-to-day activities of the trust. As noted in Notes 2 and 3, the Agency's cash and cash equivalents are combined with the City's cash and cash equivalents. The Agency is reported in the City's financial records as an individual fund. In the current period, \$100,000 was transferred to the City for Debt Payments and \$400,000 was transferred to the City for Construction projects. The Agency also paid \$36,300 to the City for Administrative fees.

#### **NOTE 7 - SUBSEQUENT EVENTS**

Professional standards require evaluation and disclosure of significant events affecting the Agency that take place subsequent to the current fiscal year ended June 30, 2024. For the audit period ending June 30, 2024, no subsequent events were identified for disclosure.



## REQUIRED SUPPLEMENTARY INFORMATION

**YACHATS URBAN RENEWAL AGENCY**  
**MODIFIED CASH BASIS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-**  
**BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2024**

|                                                           | <b>Budgeted Amounts</b> |              | <b>Actual</b>  | <b>Variance with</b> |
|-----------------------------------------------------------|-------------------------|--------------|----------------|----------------------|
|                                                           | <b>Original</b>         | <b>Final</b> | <b>Amounts</b> | <b>Final Budget</b>  |
| REVENUES                                                  |                         |              |                |                      |
| Property taxes                                            | \$ 535,881              | \$ 535,881   | \$ 532,673     | \$ (3,208)           |
| Other local sources                                       | -                       | -            | 25             | 25                   |
| Investment revenue                                        | 10,000                  | 10,000       | 29,938         | 19,938               |
| Total revenues                                            | 545,881                 | 545,881      | 562,636        | 16,755               |
| EXPENDITURES                                              |                         |              |                |                      |
| General government                                        | 39,000                  | 39,000       | 36,300         | (2,700)              |
| Public works                                              | 400,000                 | 400,000      | 400,000        | -                    |
| Debt services                                             | 100,000                 | 100,000      | 100,000        | -                    |
| Reserved for future expenditures                          | 456,277                 | 456,277      | -              | (456,277)            |
| Total expenditures                                        | 995,277                 | 995,277      | 536,300        | (458,977)            |
| Excess (deficiency) of revenues over (under) expenditures | (449,396)               | (449,396)    | 26,336         | 475,732              |
| OTHER FINANCING SOURCES (USES)                            |                         |              |                |                      |
| Operating transfers out                                   | -                       | -            | -              | -                    |
| Net change in fund balance                                | (449,396)               | (449,396)    | 26,336         | 475,732              |
| BEGINNING FUND BALANCE                                    | 449,396                 | 449,396      | 471,712        | 22,316               |
| ENDING FUND BALANCE                                       | \$ -                    | \$ -         | \$ 498,048     | \$ 498,048           |

See accompanying notes to the financial statements.

**INDEPENDENT AUDITOR’S REPORT REQUIRED BY OREGON STATE REGULATIONS**



## **Independent Auditor's Report Required by Oregon State Regulations**

### **Agency Officials**

**Yachats Urban Renewal Agency**

**Yachats, Oregon 97498**

We have audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the Yachats Urban Renewal Agency as of and for the year ended June 30, 20234 and have issued our report thereon dated January 22, 2025.

### **Compliance**

As part of obtaining reasonable assurance about whether the Agency's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in the Oregon Administrative Rules 162-10-000 through 162-10-320 of the *Minimum Standards for Audits of Oregon Municipal Corporations*, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

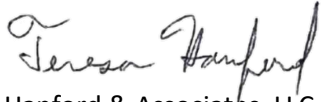
- **Deposit of public funds with financial institutions (ORS Chapter 295).**
- **Indebtedness limitations, restrictions and repayment.**
- **Budgets legally required (ORS Chapter 294).**
- **Insurance and fidelity bonds in force or required by law.**
- **Programs funded from outside sources.**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**

In connection with our testing nothing came to our attention that caused us to believe the Agency was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the *Minimum Standards for Audits of Oregon Municipal Corporations*.

**OAR 162-10-0230 Internal Control**

In planning and performing our audit, we considered the Agency's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

This report is intended solely for the information and use of the Agency officials and management of the Yachats Urban Renewal Agency and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

A handwritten signature in black ink, appearing to read "Teresa Hanford". The signature is fluid and cursive, with a large initial "T" and "H".

Hanford & Associates, LLC  
West Richland, Washington  
January 22, 2025

**RESOLUTION NO. 2025-257**

**A RESOLUTION ADOPTING A PLAN OF ACTION AND RESPONSE TO THE AUDIT FINDINGS OF  
THE AUDITORS' REPORT FOR FISCAL 2023- 2024 FINANCIAL STATEMENTS.**

The City of Yachats Resolves as follows:

**WHEREAS**, the City of Yachats has received and reviewed the 2023-2024 Financial Statement audit from the City Auditors (the Audit); and

**WHEREAS**, the Audit notes commented, “**Condition:** The City of Yachats has elected not to have an internal control system designed to provide for the preparation of the financial statements and related footnotes being audited.

As is the case with many small to medium-sized Oregon entities, the City of Yachats has relied on its independent external auditors to assist in the preparation of the financial statements and notes as a part of the external financial reporting process. The City’s ability to prepare financial is based, in part, on its external auditors, who cannot be considered a part of the City’s internal control structure.

As auditors, we were requested to draft the financial statements and the accompanying notes as well as assist to making the appropriate adjustments to convert the City’s financial data into appropriate reporting.

**Cause:** This condition was caused by the City’s decision to outsource the preparation of the annual financial statements to the external auditors rather than to incur the time and expense of obtaining the necessary training and expertise required for the City to perform this task internally.

**Effect:** The control deficiency could result in a misstatement to the financial statements that would not be prevented or detected.

**Recommendation:** This circumstance is not unusual. It is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.”

**NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF YACHATS,  
OREGON, AS FOLLOWS:**

- 1) The City has evaluated the cost v. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP and GASB and determined that it is in the best interests of the government to outsource this task to its qualified accountant and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their content and presentation on a continuous timely basis.



This resolution was Adopted by the CITY OF YACHATS CITY COUNCIL the 21st day of May 2025 and takes effect upon signing by the Mayor.

CITY OF YACHATS

By: \_\_\_\_\_

Craig Berdie, Mayor

ATTESTED TO BY:

\_\_\_\_\_

Bobbi Price, City Manager

## *Yachats Area Chamber of Commerce*

241 Oregon Coast Hwy, PO Box 728, Yachats OR 97498

(541)547-2345

Tourism Promotion

January - March 2025

Quarterly Report

|                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Off Season Events | <p><b>Mushroom Treasure Hunt-</b> Now in its second year, the Mushroom Treasure Hunt runs every Saturday from October through March. Each week, five handcrafted mushrooms are hidden throughout town, with clues posted on our website and social media.</p> <p>The hunt has quickly become a popular coastal tradition, drawing visitors from across the region—from Lincoln City and Salem to Bend and Portland. While hiding the mushrooms, I've met enthusiastic hunters who travel far and wide to take part.</p> <p>Not only does it add a sense of adventure to the off-season, but it also brings foot traffic into our local shops and restaurants, supporting small businesses during the quieter months. See the attached analytics report for social media to see the progress.</p> <p><b>Arts &amp; Crafts Fair-</b> This annual festival welcomed talented vendors from across the region and drew visitors from all over the state.</p> <p>Over the weekend, we saw an estimated 400 attendees on Saturday and another 300 on Sunday, making it one of our most well-attended spring events.</p> <p>Local hotels reported occupancy rates between 70% and 95% from Friday through Sunday, while restaurants experienced strong business with 80%–90% capacity during peak hours.</p> <p><b>Sip &amp; Stroll -</b> This popular spring event brought together wineries, distilleries, and breweries from across Oregon to pair with local businesses for an afternoon of tasting and shopping throughout town.</p> <p>Guests received commemorative glasses and sample tickets, encouraging them to explore Yachats while enjoying handcrafted beverages and delicious bites.</p> <p>With over 300 attendees, Sip &amp; Stroll created a lively, welcoming atmosphere that benefited both our tasting partners and host shops. Local restaurants saw a steady flow of diners, and many visitors stayed the weekend—filling hotels, which reported occupancy rates between 70% and 94% from Friday through Saturday.</p> <p>The weekend also included a successful beach clean-up on April 20th, where 30 volunteers gathered to help care for our coastline. Notably, 40% of those volunteers also attended Sip &amp; Stroll, showing a strong overlap between environmental stewardship and community engagement.</p> |
|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Chamber Update                | <p><b>Mixer-</b> Our Spring Mixer was held at Dream Machine Coffee and welcomed around 40 attendees. The event offered a great opportunity to connect and hear updates from key community partners. The City of Yachats shared news about upcoming improvements, while View the Future presented their latest initiatives and events. Lucinda Taylor from Habitat for Humanity also joined us to promote the Home &amp; Garden Show in Newport. Guests enjoyed delicious food and festive beverages, and the event provided wonderful exposure for Dream Machine Coffee—a newer addition to our local business community.</p> <p><b>Annual Meeting-</b> We're currently preparing for our annual Chamber Members-Only Meeting, scheduled for May 20 at WildCraft Cider. This will be a celebratory, members-only event designed to thank our Chamber community for their support throughout the year. In addition to good food, drinks, and entertainment, we'll have resource tables offering information and tools to help members grow and thrive.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Regional and State Activities | <p><b>OCVA &amp; Travel Oregon Partnerships -</b><br/>We continue to participate in quarterly check-ins with OCVA to support and track progress on accessibility initiatives along the Oregon Coast. Nichole was awarded a grant from Travel Oregon to attend the Governor's Conference on Tourism, where she gained valuable insights into sustainable tourism and innovative approaches to expanding accessibility programs. The conference also provided an excellent opportunity to build new connections and explore future collaborations that will benefit the Yachats community.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Advertising/<br>Negotiation   | <p><b>Overview-</b> During Q1- Q3 we focused on using targeted social media ads to drive traffic to our website while updates were underway. These ads have helped maintain a steady flow of visitors and engagement during the transition period. We're also investing in search engine optimization (SEO) strategies to boost organic traffic, and these efforts have been performing exceptionally well. Please see the attached analytics reports for performance details.</p> <p><b>Traditional Print-</b> See attached report to see all the ad's we have done for the year. We put ad's in Portrait Magazine, Travel Oregon, OCVA inspirational guide, two advertorials on Oregon Coast Today along with front page coverage.</p> <p><b>Digital -</b> We have a continuing banner ad in the Yachats News that we change per event/ marketing campaign. We also placed a banner ad on the OPB website for the month of April.</p> <p><b>Video/Radio-</b> We successfully produced three mini-commercials promoting Visit Yachats, which aired on OPB throughout the month of April. One of the videos was broadcast 20x a day during prime time watch periods for the entire month and a dedicated radio spot for Visit Yachats played 26x during peak listening times. OPB also provided a detailed analytics report outlining viewer reach and engagement—see the attached report for video previews and performance stats. In addition, we partnered with KOIN 6 to promote the Sip &amp; Stroll event through a mini advertising segment. The feature included a recorded interview aired on their morning show, Everyday Northwest, and eight in-show mentions, and widespread promotion across their website and social media platforms.</p> |

|                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|---------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Promotional /<br>Visitors<br>Material | <p><b>Yachats Youth Outdoor Activities Guide-</b> These are a great resource for the youth to get outside and explore, and we will continue to keep the Visitor Center supplied.</p> <p><b>Agents of Discovery</b> – Launched in mid-June, this initiative has already attracted significant interest. It guides kids and families through town with engaging stops featuring questions and information about wildlife, marine life, and the ocean. The route can be updated seasonally, allowing for fresh and exciting experiences throughout the year.</p> <p><b>Yachats Visitor Guide-</b> New Visitor Guides are being worked on and updated from the previous visitor guide. We will print these and distribute them at all businesses in town and Visitor Centers up and down the coast.</p> <p><b>Yachats Event Rack Cards-</b> The Chamber makes monthly rack cards that have all upcoming events / talks on them. These are being distributed to the restaurants in town, hotels, and the Chamber Visitor Center. We Print them every two months.</p> <p><b>Tide Books-</b> We created new tide books for 2025, which have our annual events, tide pooling tips, trails information and Cape Perpetua tips. Tide books are completed, printed and are in the Visitor Center for distribution.</p> <p><b>Walking Guide-</b>This guide features all local businesses and is updated each summer by the Visitor Center Manager to reflect any new additions in town. It remains one of the most frequently distributed resources at the Visitor Center.</p> |
| Visitor Center                        | <p><b>Facility-</b> The Visitor Center has been refreshed in preparation for the busy summer season. A new TV will be installed by July 1, 2025, to feature the mini videos created for the OPB project, along with rotating photos and video content showcasing the beauty of Yachats. We are fully staffed again with volunteers this summer and ready to operate seven days a week 10:30am-4:30pm.</p> <p><i>More content will be created over the next few years as we adopt the new marketing plan.</i></p> <p><b>January</b> visitor count: <b>476</b><br/> The highest visitor day was Saturday 1/11 - <b>45</b><br/> The lowest visitor day was Tuesday 1/28 - <b>8</b></p> <p><b>February</b> visitor count: <b>303</b><br/> The highest day was Thursday 2/20 - <b>26</b><br/> The lowest day was Sunday 2/9 - <b>3</b></p> <p><b>March</b> visitor count: <b>610</b><br/> The highest total was Saturday and Monday 3/8 &amp; 3/24 - <b>63</b><br/> The lowest total was Sunday and Monday 3/2 &amp; 3/3</p> <p><i>**Visitor Count was low in Quarter 3 due to being closed Wednesdays &amp; Thursdays</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Social Media                          | See Attached analytics report                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |



## SOCIAL MEDIA INSIGHTS

### Visit Yachats | January - March 2025

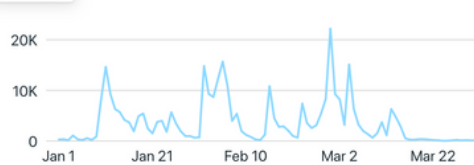


Facebook Followers: 6,400

Reach ●

192.1K ↑ 190%

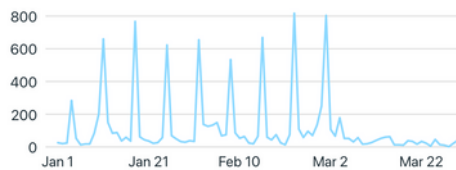
192,070



Visits ●

10.4K ↑ 67.6%

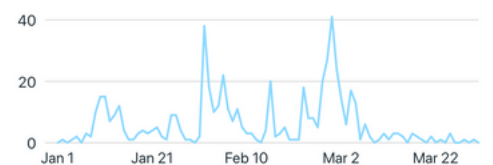
Export ▼



Follows ●

557 ↑ 204.4%

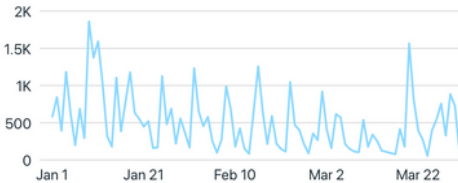
Export ▼



Instagram Followers: 6,000

Reach ●

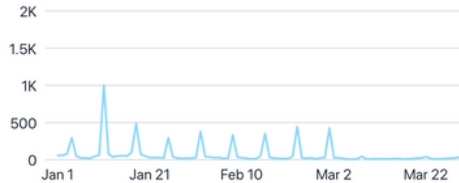
8.6K ↓ 51.1%



Visits ●

6.3K ↑ 1.6%

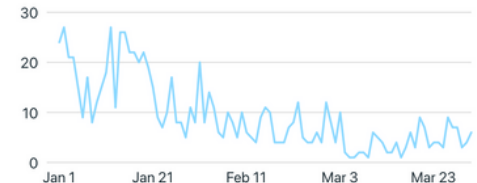
Export ▼



Follows ●

829 ↓ 32.5%

Export ▼





# WEB STATISTICS

## Visit Yachats Websites | January - March 2025

### KEYWORDS IN TOP 10 GOOGLE

city of yachats  
downtown yachats  
gem of the oregon coast  
king tides yachats oregon  
lodging in yachats oregon  
lodging yachats oregon  
shops in yachats oregon  
things to do in yachats  
visit yachats oregon  
where is yachats oregon  
where to stay in yachats oregon  
yachats accommodations  
yachats arts and crafts fair 2024  
yachats beach oregon  
yachats commons calendar  
yachats events  
yachats events 2024  
yachats king tides  
yachats lodging  
yachats meaning  
yachats motels  
yachats mushroom festival  
yachats mushroom festival 2024 schedule  
yachats oregon accommodations  
yachats oregon beaches  
yachats oregon events  
yachats oregon lodging  
yachats places to stay  
yachats shopping  
yachats stores  
yachats trails  
yachats treasure hunt  
yachats visitor center

### YACHATS.ORG

| yachats.org                             |           |             |
|-----------------------------------------|-----------|-------------|
| January Report (31 Jan 2025)            |           |             |
|                                         |           |             |
| UNIQUE VISITORS                         | PAGEVIEWS | BOUNCE RATE |
| 3.6k                                    | 9.5k      | 49          |
| +181%                                   | +238%     | -10%        |
|                                         |           |             |
| Referrer                                | Visitors  |             |
| Google                                  | 1.8k      |             |
| DuckDuckGo                              | 150       |             |
| Bing                                    | 123       |             |
| <a href="#">newsbreakapp.com</a>        | 96        |             |
| Yahoo!                                  | 75        |             |
|                                         |           |             |
| Page                                    | Visitors  |             |
| /                                       | 1.6k      |             |
| /events/                                | 812       |             |
| /lodging/                               | 354       |             |
| /business-directory-categories/lodging/ | 348       |             |
| /plan-your-visit/                       | 254       |             |

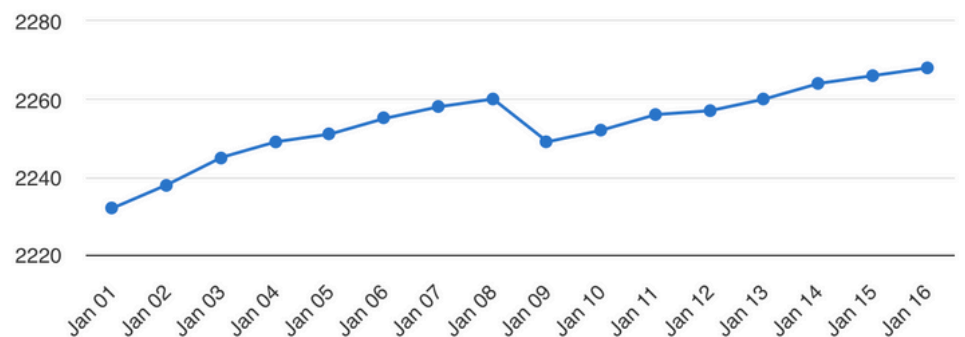
| yachats.org                             |           |             |
|-----------------------------------------|-----------|-------------|
| February Report (28 Feb 2025)           |           |             |
| UNIQUE VISITORS                         | PAGEVIEWS | BOUNCE RATE |
| 2.9k                                    | 8.2k      | 46          |
| -11%                                    | -3%       | -2%         |
|                                         |           |             |
| Referrer                                | Visitors  |             |
| Google                                  | 1.4k      |             |
| DuckDuckGo                              | 120       |             |
| Bing                                    | 123       |             |
| Yahoo!                                  | 61        |             |
| <a href="#">business.yachats.org</a>    | 51        |             |
|                                         |           |             |
| Page                                    | Visitors  |             |
| /                                       | 1.4k      |             |
| /events/                                | 637       |             |
| /business-directory-categories/lodging/ | 315       |             |
| /lodging/                               | 289       |             |
| /things-to-do/                          | 235       |             |

| yachats.org                                         |           |             |
|-----------------------------------------------------|-----------|-------------|
| March Report (31 Mar 2025)                          |           |             |
|                                                     |           |             |
| UNIQUE VISITORS                                     | PAGEVIEWS | BOUNCE RATE |
| 4.5k                                                | 12.5k     | 50          |
| +44%                                                | +39%      | +4%         |
|                                                     |           |             |
| Referrer                                            | Visitors  |             |
| Google                                              | 2.4k      |             |
| DuckDuckGo                                          | 187       |             |
| Facebook                                            | 118       |             |
| Bing                                                | 116       |             |
| blueshift                                           | 88        |             |
|                                                     |           |             |
| Page                                                | Visitors  |             |
| /                                                   | 1.9k      |             |
| /events/                                            | 1k        |             |
| /event/yachats-arts-and-crafts-fair/                | 557       |             |
| /event/hip-stroll-yachats-returns-on-april-19-2025/ | 451       |             |
| /lodging/                                           | 427       |             |

### Email List

#### Total subscribers

2,452 -- compared to last year







## 2025 Update to the Yachats City Council

**Dear Yachats City Council Members,**

Thank you for your continued support. The \$25,000 contribution from the City of Yachats has been vital to advancing our mission of conservation, outreach, and community engagement. With a new director in place, we've begun expanding community-building efforts and program development. We look forward to sharing the impact of your investment and how CPC's growth supports the City's goals for conservation, education, and sustainable tourism.

### 2025 Accomplishments So Far

- **Conservation and Community Engagement:**
  - **Tidepool Ambassador Program (TAP):** Reaching hundreds of visitors annually, we have 69 tidepool tours scheduled for our upcoming program season from May-August. We have been conducting volunteer onboarding and in person training at our various sites. The TAP provides direct combined access of tidepooling and beach information, safety, and stewardship with knowledgeable local staff, allowing for one-on-one connection and personalized discovery at every tour. This program raises awareness of the intertidal marine ecosystems, beach safety and etiquette, and promotes sustainable tourism.
  - **Marine Reserve Ambassador Program:** CPC is actively training 30 new volunteers for 2025's summer season! This brings our active volunteer base to almost 50. Volunteer ambassadors table on most Friday, Saturday, and Sunday summer mornings at Smelt Sands, engaging with residents and visitors along the 804 Trail. Volunteers are trained to discuss the local area, history, conservation efforts, wildlife, the marine reserve, and other related topics. Volunteers also often give local recommendations to visitors while engaged in conversation.
  - **Marine Debris and Citizen Science Efforts:** We are continuing to conduct monthly marine debris surveys and cleanups at Cape Cove Beach, 3 sea star monitoring surveys in the summer, and 5 BioBlitz events throughout the year. These combined citizen science efforts engage over 100 volunteers and collect valuable ecological data.

- **Partnering for Stewardship:** After successful pilots last summer, we are continuing to partner with Trailkeepers of Oregon to host **Tidepools to Trails** and with View the Future to host **Tidepools to Ridge**. Both programs combine conservation education with hands-on stewardship.
- **Community Event Nights:** In February, we hosted a **Glass Mosaic Community Class** led by local artist Joanne, which brought together approximately 30 participants to collaboratively design a vibrant intertidal scene that will be displayed at the Cape Perpetua Visitor Center. March featured a **Nature Journal Sketching Class**, drawing 25 attendees for a hands-on experience blending art and natural observation. In April, our first **Open Mic Firepit Night** welcomed at least 30 people—with the crowd growing throughout the evening to nearly 40—creating a welcoming space for storytelling, music, and shared reflection. These events highlight our commitment to building inclusive, place-based experiences that celebrate the culture and ecology of Yachats.
- **Diversified Funding Streams:**
  - Awarded a grant from the OR Bottle Drop Fund
  - Overleaf Donations- current total: \$14,000.64
  - Driftwood Shores Donations - current total: \$3144.34
- **Youth Engagement:**
  - **Young Wave Makers:** Engaged with 20 new organizations on the YWM program and Summer Internships. Have one webinar currently scheduled and others in the works for June.
  - **College Internships:** Outreach to over 25 organizations about our internship program. We have worked with MARINe (Multi Agency Rocky Intertidal Network) on quantitative observation surveys that can be more interactive for the public. We are working to establish new sites and events to encourage more ongoing data and envision an intern supporting these efforts.
  - **High School Internship:** Outreach to Waldport Marine Science Club and other OR Coast education organizations to share the internship opportunities with students

## Key Events

- **Land Sea-Symposium:** Jan 31st, 2025. We welcomed over 130 guests, with 15 partner organizations tabling, and we raised over \$1300 in donations from our

raffle and online portal. Guests and presenters traveled from all parts of the State and many stayed over in local hotels. Mayor Craig Berdie and Representative Gomberg gave welcoming addresses and we had 4 keynote speakers. This capstone event attracts locals and brings in visitors to learn about the Cape Perpetua Area. This event is typically offered in the fall, but we moved this event to late January to target a time of year that has fewer events and visitors to better support local businesses during the off-season.

- **Annual All Partner Meeting:** January 30, 2025, at the Overleaf Event Center. We invited 31 collaborative members from partner organizations. At this meeting we worked with our partners to identify key strengths and opportunities for collaboration for 2025. Partners traveled from all parts of the State to attend this meeting, and many stayed over in local hotels.

## **The Need for Increased Support**

- Enhance community engagement through a DEIJ (Diversity, Equity, Inclusion, and Justice) action plan. We are actively working to raise funds to hire a DEIJ consultant to work with us to build an action plan to review our programming and work with our board to ensure our programming is safe and inclusive of visitors from other areas and backgrounds.
- Expand volunteer initiatives to further integrate conservation and community building. These volunteer programs are essential to connecting with visitors and tourists to the area.
- Expand Young Wave Maker program to a cohort program that engages local youth in conservation opportunities and offers professional development. Continued financial support is critical to expanding stewardship-driven tourism opportunities that directly contribute to the growth of Transient Lodging Tax (TLT) revenue. As a conservation-focused organization, we are developing educational programs, guided experiences, and outreach initiatives that attract visitors seeking meaningful, environmentally responsible travel.

By investing in these efforts, you help create high-quality, place-based tourism experiences that extend visitor stays, increase local spending, and reinforce Yachats as a destination rooted in natural beauty and sustainability. This alignment not only supports our mission but also enhances the city's long-term economic vitality through increased TLT potential.

## **Strengthening Tourism Through No-Cost Public Programming**

A key pillar of CPC's mission is to provide high-quality, no-cost public programming that not only serves our community but also supports the local economy by driving tourism rooted in environmental stewardship and education. These programs attract visitors seeking meaningful, place-based experiences—helping extend their stays,

increase spending in town, and reinforce Yachats as a premier destination for sustainable coastal tourism.

In 2025, we are expanding these no-cost offerings in alignment with this vision:

- **Tidepools to Trails (in partnership with Trailkeepers of Oregon):** These guided events combine tidepool ecology with trail stewardship and education, connecting participants with both the intertidal and upland ecosystems of the Yachats area. They promote appreciation for our local environment while encouraging responsible outdoor recreation. This collaborative program brings volunteers from other towns such as Eugene and Corvallis to see the tidepools and give back through trail maintenance.
- **Tidepool Tours with Outdoor Afro:** [Outdoor Afro](#) is a national nonprofit organization that celebrates and inspires Black connections and leadership in nature. By partnering with Outdoor Afro to offer inclusive, no-cost tidepool tours, we aim to welcome a broader demographic to Yachats' natural spaces and cultivate a more diverse visitor base engaged in conservation tourism. This program will bring people from metropolitan areas of Oregon who otherwise would not come to Yachats and the Cape Perpetua Area.
- **Citizen Science Engagement:** Expanding public participation in initiatives such as BioBlitzes, sea star surveys, and intertidal observation data collection creates authentic, hands-on learning experiences that are accessible to all. These opportunities deepen visitors' connections to our coast and invite them to contribute to ongoing scientific research, making their time in Yachats purposeful and memorable.
- **Community Education through Oregon Coast Community College (OCCC):** We are actively developing programs in partnership with OCCC to offer classes and community education workshops that integrate with our mission. These classes will be promoted through OCCC's *Catch the Wave* publication, which is distributed to every household in Lincoln County. Many summer travelers browse *Catch the Wave* for enrichment opportunities while visiting the coast, offering a direct channel to increase awareness and participation among out-of-town visitors.

Together, these efforts exemplify how strategic investment in no-cost, accessible programming yields economic benefits for Yachats by drawing in a diverse range of eco-conscious tourists and encouraging longer, more engaged visits. Continued City support of these programs ensures we can broaden our reach, grow sustainable tourism, and reinforce Yachats as a destination defined by its natural beauty, inclusive community, and commitment to conservation.

Thank you for your partnership and investment in CPC's mission. Together, we can continue to make Yachats a model for conservation, education, and sustainable tourism.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Malin King". The signature is written in a cursive, flowing style.

# View the Future 2025 5-Month Grant Report

Contact: Gretchen Dubie, Executive Director

[Gretchen.dubie@viewthefuture.org](mailto:Gretchen.dubie@viewthefuture.org)

Dear Mayor Berdie and City Council Members,

On behalf of the board members, additional volunteers and new executive director of View the Future, (VtF) we sincerely thank you for the \$25,000 contribution to View the Future during the 2024-25 fiscal year. This grant provided significant growth to our Land Trust. The grant enhanced our organization's ability to advance our strategic goals and expand our operational capacity. With the addition of a new Executive Director, our small nonprofit has remained focused and effectively engaged across multiple projects and initiatives. This support has strengthened the involvement of our working board members and additional volunteers and increased our capacity to contribute meaningfully to the City of Yachats' ongoing efforts and projects. It has allowed us to expand our land protection objectives and continue progress toward the permanent protection of Yachats Ridge, in partnership with a larger land conservancy currently conducting due diligence with the property owners.

VtF is fully committed to helping the City with achieving its values of protecting its natural resources and its residents' wellbeing. As our mission attests, View the Future is also committed to the economic wellbeing of the City and includes tourism. As you will see below, our work in the area of cultural preservation is important too. No doubt, our committed work has contributed to attracting visitors and has given our citizens a sense of pride and unity. Very importantly, tribal members are visiting and participating. At the last Peace Hike Chief Barrett stated that reconciliation and healing is slowly being achieved.

## **January – May 2025 Accomplishments**

### **Expand Cultural Awareness**

New Year's Day Peace Hike: In partnership with the City Trails Leadership Confederated Tribes of Coos, Lower Umpqua and Siuslaw Indians (CTCLUSI) tribal leaders, Yachats Chamber and others we were able to expand the outreach area for our press releases bringing in more visitors from the valley, and as far away as Bend. We had a record turnout of over 220 participants of all ages abilities, and cultures.

Tribal Reception: View the Future initiated and sponsored a Post Peace Hike reception for Tribal members. (When Tribes have gatherings or events, they always have meal after). Twelve Tribal members attended and loved it and are excited that this will be an annual part of the Peace Hike.

Peace Hike Trifold Brochure: Through View the Future's initiative, we have expanded the planning committee and have 4-5 planning meetings for the Peace Hike, on Zoom to assure that the spirit of this event remains and that participant- inclusion despite any physical limitations is paramount as is safety for all the participants. In that spirit, View the Future, on the recommendation of Chief Doug Barrett, created a trifold brochure under their Tribal supervision to better convey the spirit and meaning of the Peace Hike, and to encourage outreach, particularly to those who may feel marginalized. That brochure is finished and distributed. It is both in paper and will be



on our website. View the Future received a grant from Oregon Trails Coalition that paid for the printing.

Presentations: View the Future sponsored or was a part of three presentations at the Amanda Gathering Area, including 42-8<sup>th</sup> grade students coming from the Coos County Schools system with CTCLUSI Cultural Dept. staff also accompanying them.

TRAIL-ED maps: These maps were created under a partnership with the Oregon Extension Service, Trust Management Services and under the supervision of the Confederated Tribes of Siletz Indians (CTSI) in 2021. These maps are a stimulating and effective tool for children to learn about our local first nation history and their enduring connection to the environment. One thousand were printed. Over 800 have been given away to children and students of all ages. Over 70 have been given out the last four months to students. View the Future is in the process of reprinting again at a cost of over \$3,265. (TRAIL-ED maps, are sold at the Chamber Visitor Center for a \$5 donation that covers about 20% of printing cost.)

Student education curriculum packet: View the Future is in the process of developing a student education curriculum packet to be used in tandem with the Trail ED pocket guide map and we distribute this conservation and historical guide and map to visiting student groups. Our goal is to continue to grow our efforts in contributing to Yachats' Tourism Industry, in the long term, by being a resource for visitors and student groups learning about the Indigenous history of the Central Coast long into the future. VtF is also doing educational outreach with Angell Job Corps, YYFAP and the Outdoor school, and are in dialogues with Crestview Elementary for next year's Indigenous programming for 5<sup>th</sup> graders.

Zachary Stocks, E.D. Oregon Black Pioneers: VtF is sponsoring this presentation on the "Oregon Black Exclusion Laws and Those who Defied Those Laws" on June 1. He was going to present in April but had to cancel due to illness. This is second return to speak in Yachats. With our extensive press releases, over 110 people came to hear him. We expect similar numbers this year.

Archaeological Site Education and Preservation: Within our mission, VtF is dedicated to educating the public about the importance of archaeological sites and preserving them. All presentations to all ages always include this. We hold the City of Yachats in the highest honor to have come to share this value. Under the leadership of our City Manager, Bobbi Price, all excavation now requires an archaeological site evaluation. Maury Morganstein, Geo-archaeologist and CEO of Geosciences Management International said that Yachats is the number one town in Oregon on archaeological site preservation. Through our education efforts this year, two private property owners near known archaeological sites had commissioned archaeological site evaluations before building at their own expense.

Oregon State University Presentation, June 15: Twenty students expected for a two-day seminar. Presentation will be at the Amanda Gathering Area.

City Library Invitation, July 7: VtF is presenting on local Indigenous tribal history as part of the Library's Conservation Speaker Series.

Marion Brooks, co-anchor NBC News, Chicago and investigative journalist, "The Lost Story of Emmitt Till, then and Now," August 11, 2025, at 6pm. VtF is sponsoring this Emmy winning documentary that will be shown with Marion Brooks introducing how this film was made and a discussion afterwards.

Lisa Norton, Assistant General Manager, CTSI and Jesse Beers, Cultural Stewardship Manager, CTCLUSI, "Our Lands and Cultures," October 12<sup>th</sup>: VtF will be sponsoring their presentation.

Little Log Church Project: With VtF's extensive work on our local Indigenous history, VtF was invited to be on a City workgroup to develop a local Indigenous history display. VtF has already been working on this before our second workgroup meeting on May 22<sup>nd</sup>. VtF has already compiled information and has sent it to a new member of the workgroup with graphic design experience and software. At the meeting VtF will present a proposal of how the panels can be displayed and to serve as liaison to the CTSI and CTCLUSI for their supervision.

#### Ongoing Goals for 2025-2026

- Three presentations already scheduled bring in an audience of over 300 people of all ages including visitors.
- Plan and sponsor 10+ cultural presentations.
- Continue advocating for archaeological site preservation.
- Continue distribution of Peak Hike brochure.
- Increase participation from tribal members at the 2026 Peace Hike.
- Increase public understanding of the true intent of the Peace Hike at the 2026 Peace Hike and increase visitors to experience this special event.
- Finish the panel design for the Indigenous display for the remodeled LLM.

#### **Environmental Preservation:**

"Climate Wisdom Lab", a 2-day workshop presented by Climate Resilience, Sept 11-12, 2025:

VtF is in the planning stages now and are expecting 125 participants for this workshop that addresses climate resiliency and connecting area professionals for aligned climate action. Save-the-date notices are being sent out to the entire northwest region to all the environmental organizations and governmental agencies including Tribes. VtF has received a grant of \$3,000 from the Economic Development Alliance of Lincoln County to support this workshop.

Central Coast History, Hiking and Habitat Education: VtF currently has one grant pending for educational programming with our sister organization, Cape Perpetua Collaborative, to bring students outside of our county to the Central Coast for History,

Hiking and Habitat education, and one letter of inquiry to Spirit Mountain Foundation, and another application to Marie Lamfrom Foundation to apply for the same educational programming is pending.

GSI Mapping of the Yachats River Valley: Among VtF's expanded partnerships, VtF has been working with Mid Coast Watershed Council and have developed GSI mapping at several different levels identifying private landowners, their acreage and types of topography for anyone who might be interested in pursuing conservation easements.

Conservation Easement Education and Outreach: VtF has created a trifold brochure on what is a conservation easement and how to create it that is being distributed locally to landowners. We have submitted a grant to the Yachats Lions Foundation for printing and outreach costs.

Conservation Education Gatherings: VtF, and hosted by the Dream Machine, had its first of several informal gatherings to educate local landowners about conservation easements. As a result of our first event, one landowner has set up a landsite appoint to pursue creating a conservation easement.

"Former" Landmark Property and Workgroup: VtF's involvement in this project began last year when City Manager, Bobbi Price, reached out to VtF to help with the facilitation of the City receiving the remainder of the 804 Mitigation Funds. With that achieved, a requirement was a conservation easement be created with VtF as the holder. In January, VtF wrote the initial draft and worked with the City Manager and City attorney to come up with a final draft. VtF also facilitated having the City connect with an architect that drew up renderings for that property and has agreed to continue to work with VtF and the City in the future development of that property as a volunteer. (Same architect drew the renderings a number of times for the Walkway Project.)

VtF is a member of the "former" Landmark Workgroup. This group can also cross into the next category of recreation.

Sakamoto Lot and promoting other landowners within the City whose lots are not safely buildable and/or have other environmental assets to consider donations and / or conservation easements on their properties. VtF, in partnership with the City of Yachats wants to help promote their values of environmental preservation, livability that include having trails ,parks, open space, and wildlife corridors where practicable. One such couple has already reached out to both VtF and the City. VtF plays an important role in this effort educating what is involved to those interested in creating a conservation easement; performing baseline assessment as to the environmental, cultural and or recreational values which may take several site visits and research; conservation easement document development; and if achieved, being a holder of its enforcement in perpetuity as it is in 5 others in the immediate area.

Lot 26: With decades delay, Lincoln County is acting on a part of the 804 Mitigation Agreement to transfer Lot 26 (Pump Station location) with a mandatory conservation easement. The County has had initial talks with VtF and the City about the transfer.

The County will enter into that agreement with VtF, but first an agreement between the City and VtF needs to be made about where the north/south boundary will be, what the City's pump station needs are, and assess the conservation needs for the remainder of the lot that, also comprises of a trail, archaeological site, interpretive signage and a bench. The County has agreed to do all of the surveying.

City Community Advisory Board: VtF has been an active member of the City Green Space Advisory Board. We advocated to not interfere with the community wetlands and woodland to the west since each is a delicate ecosystem. But we stayed when we knew those areas are to be secured to play a larger role with the green space development. But also, due to the historical knowledge of one of the VtF representatives who has been a part of this community 38 years contributing the historical perspective and being an advocate for the City's values over these many years.

Yachats Ridge: VtF has never nor will never give up on finding the funding and partners to preserve this property. We are now partnering with a large land trust to buy and preserve this property. That large land trust is in communication with Manulife Management. VtF gives regular tours, the 4<sup>th</sup> Saturdays of the month but more frequently when an opportunity arises. VtF has an increase in visitors to the ridge who are from out of town. (In the last two years we have had more than 220 visit the Ridge.) VtF is in the process of creating a second video of Yachats Ridge which features a young family.

#### Ongoing Goals for 2025-2026

- Climate Wisdom Lab brings in 100+ individuals from the northwest involved with environmental preservation and the feedback is positive.
- Former Landmark and Lot 26 Conservation easements are achieved.
- VtF achieves reaching out to 200 or more landowners about conservation easements learning of their benefits.
- Sakamoto and one other private landowner within the City limits create conservation easements.
- One to two additional conservation easements are created outside the City in environmentally sensitive areas.
- Support the City's efforts to begin planning for phase 1 of the Commons Community Project.
- Continue to participate and further bring plans forward for the future Landmark project.
- Continue the process of securing and protecting Yachts Ridge.

#### **Recreation**

Walkway Project: VtF has been a member of the Walkway Project since January 2019 when City Council created this workgroup. The City Council also approved VtF collecting donations for this project. VtF has collected over time \$52,000 from 47

residents and now \$13,000 from 5000+ visitors through the \$1-Opt-Out Program/ fireside that is umbrellaed under VtF and has a separate committee to oversee those funds. .

Since January, VtF has been actively involved in this project attending all meetings, assisting Bob Langley in his writing the application for the second time to the Local Government Program (OPRD) and VtF applying for a Three Rivers Foundation grant (CCLUSI).

On May 12<sup>th</sup>, VtF learned they received the Three Rivers Foundation grant for \$10,000 making the total contribution to the Walkway Project, \$75,000. Bob Langley has communicated that achievement to the Local Government Grant administrator to be included in the application packet.

Amanda Gathering Area Project: VtF owns the Amanda Statue and is the enforcer of the conservation easement on that property that in part, overlaps with OPRD trail easements. A problem arose. As a result of an average of 500 people of all ages visiting month (trail counter averages about a 1000 but we cut that in half since many go back and forth) the ground around the Statue has become compressed , roots damaged and surrounding Douglas firs are very stressed, and likely to die if intervention is not done. VtF and landowner with the advice of the OES, coordinated a work project to protect the roots. With the help of the Urban Forestry Department, Angell Job Corps, and a cost of about \$500, the roots re protected after an organized two-day effort.

#### Ongoing Goals for 2025-2026

- Turnover \$75,000 to the City of Yachats for the Walkway Project construction.
- Plan with City and additional partners, including CTCLUSI, on the dedication of the Walkway.
- Liaison with Trails/YIPS workgroups as to development of any new trails or large restoration projects that VtF can help raise funds for.
- Finish family video of Yachats Ridge, distribute it, and use it for outreach and fundraising.

#### **Internal Capacity Development**

New Website: Please check it out.

CRM creation: and additional internal capacity needs are in place.

Added new board member: Kendra Carver (former active volunteer)

Added active volunteers: Saga Briggs

#### Ongoing Goals for 2025-2026

- Expand board membership with certain qualifications

**Pending Funding Support:**

- Clif Family Foundation: \$25k for operational support
- Oregon Cultural Trust – \$4,800 educational programming
- Swigert Foundation - \$10k operational support
- Yachats Lions Club - \$1000 printing of Peace Hike Brochure
- Roundhouse Foundation \$30k – operational support
- Siletz Charitable Foundation: \$2k – educational programming

In conclusion, the funding we received from the City has directly or indirectly helped achieve so much that is described above. Whether it is direct or indirect, even though some of our partner projects will take time, VtF's work is supporting eco- and cultural tourism. All of us connected to VtF are strong advocates to help the City achieve and maintain values. As described above with what VtF has accomplished with the City's financial support and additional project partnership, VtF continues to also expand its partnerships. It is only through parentships that important programming and projects are achieved.

**We hope the City Council will continue its funding for View the Future.**