

1. 2:30 P.M. Agenda

Documents:

[2025-05-27 Budget Committee Agenda.docx \(1\).Pdf](#)

2. Meeting Material

Documents:

[COY 25-26 Budget Book FINAL PRINT.pdf](#)



**CITY OF YACHATS
BUDGET COMMITTEE MEETING
Tuesday, May 27, 2025 at 2:30 pm**

Possible City Council Quorum

AGENDA

A public meeting of the Yachats Urban Renewal District Agency, Lincoln County, State of Oregon, and the City of Yachats will be held to discuss the fiscal year's budgets July 1, 2025, to June 30, 2026, In-Person and Zoom. Any person may attend the meeting and hear the discussion and deliberations of the Budget Committee. Please visit the City of Yachats website at <http://yachatsoregon.org> to view ways to submit public comments and access the budget meeting. Notice of these meetings and agenda items can also be viewed on the City's website. The purpose of the first meeting is to receive the Budget Message and to receive comments from the public on the budget. A copy of the budget documents may be inspected or obtained electronically on the City's website, or by appointment at City Hall, 501 Hwy 101 N., between the hours of 9:00 am and 4:00 pm, on or after May 8, 2025. Please contact City Hall at 541-547-3565 if you need accommodation before the meeting. The City of Yachats is an equal opportunity employer and service provider.

Join Zoom Meeting

<https://us02web.zoom.us/j/89129280489>

Meeting ID: 891 2928 0489

CITY BUDGET

- I. Call to Order
- II. Public Comment
- III. Continue City Budget Review for FY25- 26 Fiscal Year
 - a. General Fund
 - b. Enterprise Fund
 - c. Debt Services
 - d. System Development Charges

- e. Urban Renewal District
- f. Amendments / Ordinances / Resolutions

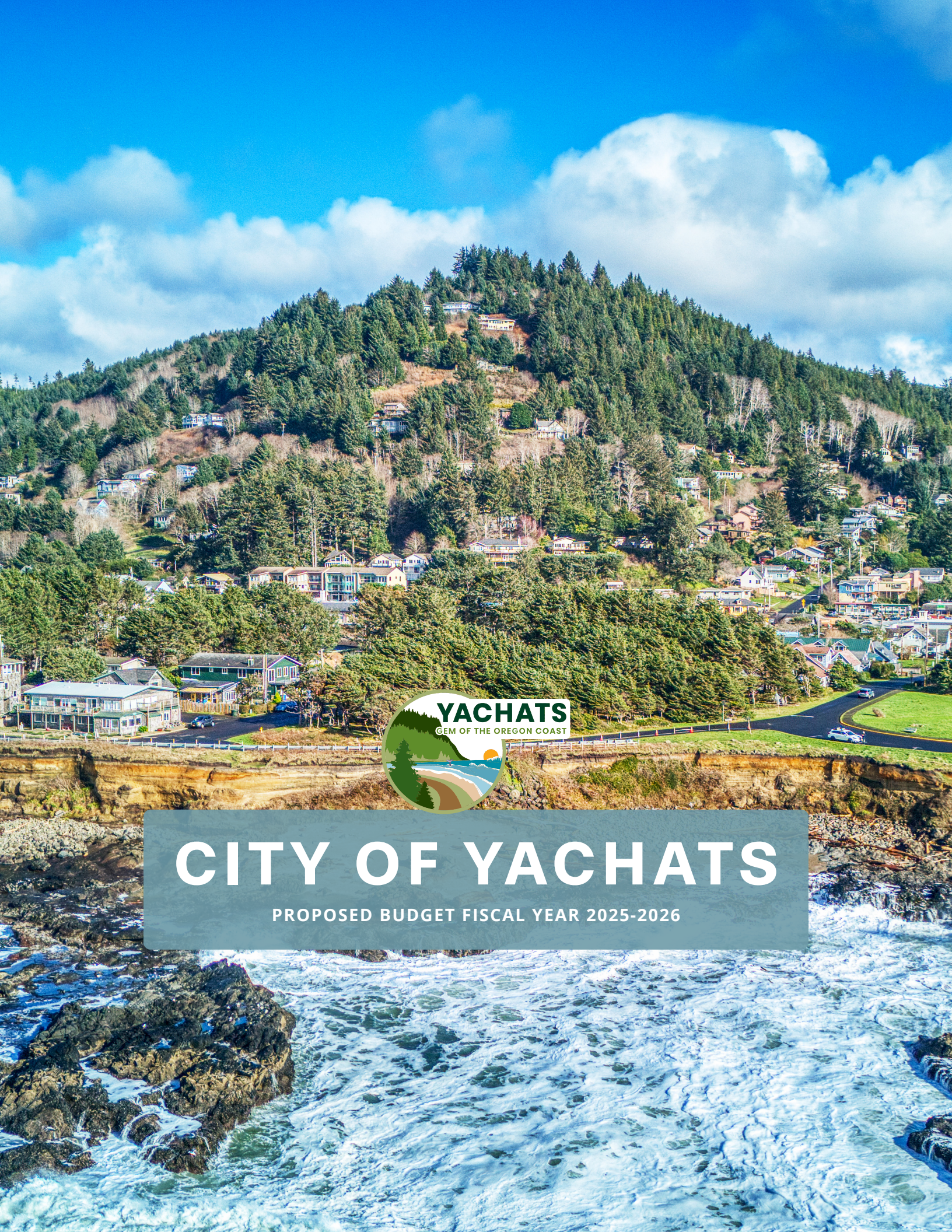
VI. Adjournment

How to Provide Public Comment

1. You can email recorder@yachatsmail.org or provide written comments in the Dropbox at the Drive-Up Window of City Hall up to 24 hours before the meeting.
 - a. Comments will be read during the public comment portion of the meeting.
2. Please join using the link above if you wish to comment during the meeting. Instructions will be given on how to raise a hand to be recognized, and the Moderator will call on participants to talk.
 - a. **Comments will be limited to 5 minutes.**

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

POSTED: 05/21/2025 BY: KIMMIE JACKSON, RECORDER



CITY OF YACHATS

PROPOSED BUDGET FISCAL YEAR 2025-2026



City of Yachats Annual Budget

Fiscal Year: July 1, 2025 – June 30, 2026

Proposed



The City's Budget Committee includes the Mayor, four City Council members, and an equal number of citizen members.

The Budget Committee will receive the proposed budget on May 8, 2025. The committee is scheduled to hold public meetings on May 15 and May 29, during which city staff will make presentations and address questions. These public meetings will provide an opportunity for public

testimony. The Budget Committee will approve the proposed budget and forward it to the City Council for consideration of adoption.

The City Council will conduct a public hearing to consider adopting the budget on June 18, 2025. Following the public hearing, the Council will review and adopt the approved budget without any changes, levy property taxes, and establish the budget appropriations.

CITY COUNCIL

Craig Berdie, Mayor
Mary Ellen O'Shaughnessey, Council President
Catherine Whitten-Carey, Council Member
Barry Collins, Council Member
Nicole Hedlund, Council Member

BUDGET COMMITTEE

Bobbi Price, Chair
Don Groth
Brad Webb
Rick Sant
Julie Eksom
Marc Sakamoto

CITY HALL STAFF

Bobbi Price, City Manager
Kimmie Jackson, Deputy Recorder
Katherine Guenther, City Planner
Diane Gruver, Bookkeeping
Neal Morphis, Infrastructure Clerk & IT
Lorraine Fritz-Barrett, Administrative Assistant
Becca Parrish, Utility Billing Clerk
Rosa Marchand, Community Spaces Coordinator

PUBLIC WORKS

Rick McClung, Water Lead
David Buckwald, Wastewater Lead
Shane Holland, Utilities Foreman
Kevin Kentta, Utilities
Justice Allison, Utilities
David Fortmeyer, Code Compliance & Utilities

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BUDGET MESSAGE

From the City Manager

Dear Residents of Yachats,

I am pleased to present the Proposed Budget for the 2025-2026 fiscal year.

As City Manager, I am proud of our team and the positive impact we continue to have on the City's operations. With a fully staffed City team, we are dedicated to serving our community and consistently delivering quality service while our team thrives in a positive workplace culture.

The City team is actively working on significant, long-awaited projects. Rehabilitation of the City-owned Little Log Church Museum and the construction of the new library building are well underway. Both buildings are planned to be completed by the end of 2025 and back in operation in 2026.

We continue to improve city buildings, including the Commons and Pavilion. These projects will extend into this fiscal year, ensuring our infrastructure remains up to code, safe for residents, and of good quality for all its many uses.

Over the past year, we have collaborated with a design team from Ashland, Oregon, to develop a 25-year master plan for the Greater Commons Area. This plan will evaluate optimal uses to support our community's growing needs in the building's shared space, how to evolve our outdoor spaces, and ensure a regular maintenance schedule for years to come.

Our Public Works team is making significant progress on major projects, including stormwater and street rehabilitation plans. Major paving is scheduled for spring and summer 2025. Other important projects on the horizon include enhancements to our Reedy Creek water source, Phase 3 of the 2nd Street water line from Loma to River Road, and feasibility studies for a new water reservoir.

New this year, the City's DMO will implement a three-year strategic marketing plan for tourism

promotion to ensure a return on investment, supporting the General Fund's single largest revenue source: the Transient Lodging Tax. This strategic marketing plan ensures that, while we promote our City, we do so in a sustainable manner that encourages responsible tourism and allows us to share our approach with the community, ensuring they understand the tourism promotion strategies.


This proposed budget enables the City to pursue its goals and mission while enhancing city services and infrastructure. It reflects the City Council's goals and administrative work plan. Aligning the budget with these goals enables city staff to plan and implement initiatives that benefit the community effectively.

Council Goals:

- **Infrastructure:** Achieve water sustainability.
- **Livability:** Provide safe access to and use of city infrastructure, parks, and trails.
- **Housing Supply:** Expand housing supply and diversify housing options.
- **Environmental Stewardship:** Be environmentally aware in all we do.
- **Public Awareness:** Deliver efficient, effective, and transparent municipal services.
- **Fiscal Sustainability:** Effectively manage and plan for the city's financial needs.
- **Alignment:** Synchronize and update city policies and administrative rules.

As we enter the new fiscal year, we are dedicated to fostering positive energy and teamwork. We will actively engage with residents as we advance projects and pursue our goals, collaborating effectively.

Sincerely,
Bobbi Price, City Manager



CITY INFORMATION

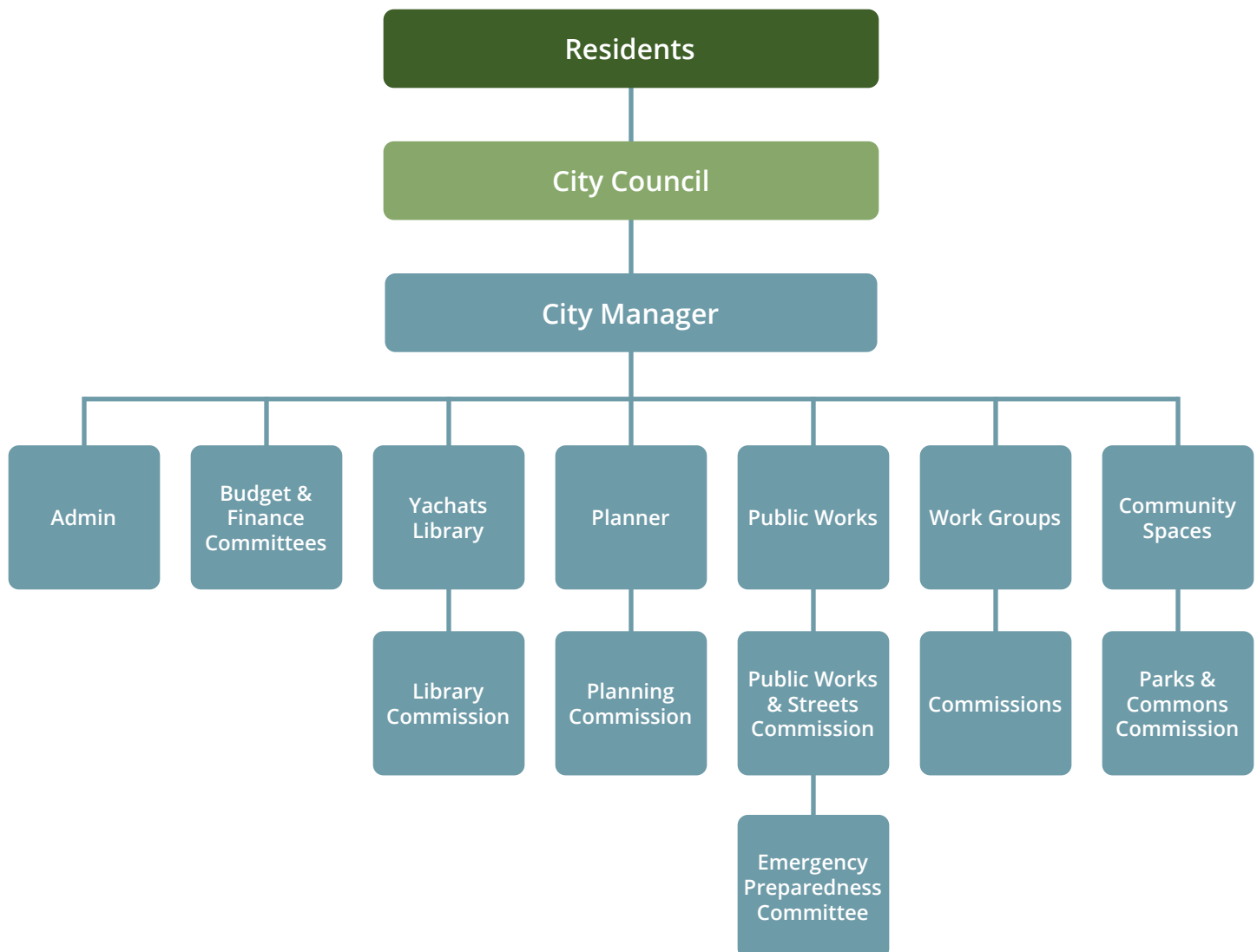
City of Yachats Organizational Chart

The City of Yachats, like many small cities in Oregon, operates with the understanding that residents are at the top of the organizational structure. All elected officials and city staff ultimately serve the people of Yachats.

Voters elect a Mayor and four City Councilors, who are responsible for setting policies, adopting the city budget, and hiring a City Manager. The City Manager carries out the Council's direction and oversees the daily operations of city departments. City staff - including public works, finance, planning, library, and administration, report to the City Manager and are responsible for delivering the services and programs that support the community.

The City of Yachats relies on its commissions as vital bridges that connect City staff directly with residents, ensuring that community voices are heard. Acting as advisory boards, these commissions play a role in researching issues and formulating informed recommendations for City staff and the City Council, which shape policies and initiatives that benefit all Yachats residents.

This structure ensures that decision-making is both transparent and accountable to the public, with clear lines of communication from residents to leadership and back.



CITY INFORMATION

Yachats Form of Government

Yachats operates with a Council-Manager government structure. The Mayor and City Councilors hire and guide the City Manager, set policies, adopt budgets, and approve city contracts. They are elected at large, with the Mayor serving a two-year term and City Councilors serving staggered four-year terms. The Mayor leads official meetings and work sessions.

Commissions, Committees and Workgroups

Yachats is a city where many individuals selflessly dedicate their time and efforts toward improving our community, embodying the spirit of volunteerism.

Our volunteers actively serve on the Council, Commissions, Committees, and in various other capacities, contributing to the betterment of Yachats. Through their service, they build a sense of unity and foster progress and positive change, shaping the essence of what it means to be a part of this community.

City Council

Craig Berdie, Mayor
Mary Ellen O'Shaughnessey, Council President
Catherine Whitten-Carey, Council Member
Barry Collins, Council Member
Nicole Hedlund, Council Member

The City Council acts as the governing body responsible for making decisions on behalf of the community. Their role includes setting policies and approving budgets. The council members are elected by the residents of Yachats and tasked with representing their best interests, listening to community input, addressing concerns, and fostering the overall well-being and progress of the city.

The Yachats City Council convenes on the third Wednesday of each month. Participation and viewing options are available virtually via Zoom on the City's website. Audio recordings and minutes from previous meetings can be found at www.yachatsoregon.gov.

Planning Commission

Marc Sakamoto (chair), Mary Aebi (vice chair), Loren Dickinson, Craig Hogan, Jolene Gosselin, Kathrine Guenther (City staff)

The commission's responsibilities are to interpret and apply current ordinances to land use cases, to recommend changes and/or additions to land use ordinances, and to assist the city planning staff in long-range planning.

Public Works & Streets Commission

Linn West (chair), Bob Bennett, Alex Cox, Kevin Erdahl, Don Phipps, Jim Welch, Don Groth, Dave Buckwald, and Rick McClung (City staff)

The Commission plans the growth and improvement of the city's infrastructure. It formulates rules, regulations, and standards for the operations that maintain and improve city streets, storm systems, water, and wastewater systems. Additionally, they review utility rates and fees and recommend changes to the City Council.

Emergency Preparedness Committee

Linn West (chair), Don Groth, Drew Roslund, Steve and Susan Oppenheimer, Jill Asch, Katheryn Torrence, Mary Reeves, and Kathy McCulloch.

This committee serves under the Public Works & Streets Commission. Its goal is to prepare the community for various emergencies, including fires, mudslides, long-term power outages, earthquakes, and tsunamis. The committee also serves as a liaison for the City with the Yachats Rural Fire Department.

Finance Committee

Bobbi Price (chair), Julie Ekdorn, Charles Bame-Aldred, and Tom Lauritzen.

This committee proposes the capital improvement budget, gathering input from staff, citizens, and commissions. It monitors major budget items for trends and provides the City Manager with analysis and special projects on request. It has recently been identified as the city's audit review committee.

CITY INFORMATION

Yachats Form of Government

Parks & Commons Commission

Meg Simans (chair), Dan Sterling (co-chair), Ron Simans, George Giroux, Adam Altson, John Pravel, Dan Wright, and Rosa Marchand (City staff)

The Parks & Commons Commission serves in an advisory capacity to the City, providing recommendations and guidance on the development, maintenance, and strategic planning of Yachats' parks and significant Commons infrastructure projects.

Library Commission

David Rivinus (chair), Street Schellhase, Marg Petersen, and Traci Altson (City staff)

The Yachats Library Commission, guided by the recommendations from the 2020 Needs Assessment, spearheaded the construction of the new library building this year. In collaboration with library administrator Traci Altson, the commission manages the library's budget, ensuring that library services and programs remain top priorities.

Yachats Workgroups

Trails Crew & YIPS Leaders

Loren Dickinson, Kevin Erdahl, Bob Langley, Barbara Sakamoto, and Wally Orchard.

As a work group under the City Manager, the group's mission is to establish, maintain, and promote a system of trails that serves the City of Yachats, ensuring the safety, health, spiritual well-being, and enjoyment of residents and visitors alike.

Keeping Yachats Beautiful

Shelly Shrock, Dean Shrock, Michael Hempen, Rose Valentine, Phil and Mary Lumley, Lynn Schellhase, and Carl Meibergen.

A workgroup under the City Manager, this group oversees the adopted garden program in Yachats, developing and maintaining plantings and flower beds alongside the sidewalks.

Estuary Walkway

The Estuary Walkway Workgroup is a dedicated team focused on planning and developing a pedestrian walkway along the Yachats River estuary. This group has been actively involved in writing grants, finalizing project plans, and coordinating with various agencies to bring this important infrastructure project to fruition, to enhance the safety and enjoyment of the scenic waterfront.

Landmark Property

The City of Yachats Landmark Property Development Workgroup is currently reviewing plans for the recently acquired landmark property located at the corner of Ocean View Drive and Highway 101. This group is tasked with considering potential uses for the site, such as a viewing platform and connection to the estuary boardwalk, while also ensuring compliance with ODOT standards



Volunteer & Employee Appreciation BBQ

BUDGET AT A GLANCE

Budget At-A-Glance. The total budgeted Expenditures for the 2025-2026 fiscal year are \$8,867,143, including payments on bonds and loans. The General Fund portion of the budgeted Expenditures for the year is \$4,252,204 (including Streets and Storm Drains). By comparison, the 2024-2025 fiscal year budgeted Expenditures were \$7,750,249, with the General Fund accounting for \$3,396,540. In total, the proposed budgeted Expenditures increased by 14.4%.

- Total budgeted Resources (excluding beginning fund balance) for all funds are \$6,133,145, representing a 9.8% increase from the prior fiscal year budget of \$5,583,200.
- All funds are projected to continue adding to the following year's beginning balance at a rate similar to that of past years, with transfers for the operations of the Little Log Church Museum, Library, and Commons, as well as for the capital outlay for significant, long-awaited, and essential infrastructure capital improvement projects. Many funds will use varying portions of their beginning balance.

Budget Overview. Amounts listed in the budget sheets are categorized as follows:

- Beginning Balance
- Resources
- Personnel (Expenditures)
- Materials & Services (Expenditures)
- Transfers (Net Zero)
- Total Requirements
- Capital Outlays (Expenditures)
- Resources over Requirements
- Ending Balance

Beginning Fund Balance. This is the amount of money available in a fund at the start of a new fiscal year. It is the result of the carryover from previous years. Investing funds from the beginning balance into city properties and capital improvement projects (CIPs) can foster economic growth and enhance the quality of life for residents. Using these funds for large projects must be done responsibly and planned according to savings.

Resources. Available resources consist of Beginning Fund Balances and Revenues. For an individual fund, resources equal revenues plus transfers in.

Revenues. Projected Revenues in the 2025-2026 Budget are as follows:

- **Property tax revenue.** The General Fund is estimated to receive \$48,815 from property taxes in fiscal year 2025-2026.
- **Franchise fees.** The city is estimated to receive annual franchise fees of \$121,611 for services, including electricity, cable, telephone, and disposal. A franchise fee is a payment made by a private company to a local government for the right to use public property for its operations.
- **Transient Lodging Tax (TLT).** TLT accounts for a significant portion of the all General Fund, totaling 49.6% of its estimated Revenues (\$1,350,000 / \$2,720,241).
- **Interest.** The city is estimated to accrue interest on its reserve funds at an interest rate of 4.2%, which equals a significant contribution to its resources.
- **State Taxes.** Taxes collected by the State of Oregon in the City of Yachats limits are contributed to the General Fund; OLCC, Marijuana, Tobacco, and other State resources.
- **Licenses & Fees.** The General Fund is estimated to receive \$46,444 from Business Licenses, Vacation Rental Licenses, Permits, and Filing Fees. New this year, we've balanced the interest earned between the General Fund and the Water and Wastewater Funds.
- **Utility Charges.** For Enterprise Funds, resources are generated directly from the revenue collected through water and wastewater utility bills for the services provided.

Expenditures. Expenditures for city services represent the financial resources allocated to provide essential functions and programs that directly serve the residents and visitors of Yachats, ensuring public safety, infrastructure maintenance, community well-being, and quality of life.

- **Personnel.** The city operates as a service provider, with labor costs representing a

BUDGET AT A GLANCE

significant portion of the budget. Our greatest asset is our people, and we invest in them accordingly. To address the increased service demands arising from postponed projects and the challenges of not being fully staffed in previous years, this budget includes 15.7 full-time equivalent (FTE) positions, including a 0.4 FTE for a new part-time children's librarian.

The overall Personnel budget is estimated to increase by 11.9% (\$1,724,961 versus \$1,541,140) over the prior fiscal year due to higher PERS rates, cost-of-living wage increases, union step increments as mandated by contract, the rising costs of health-related benefits, and a new part-time position.

While we actively promote robust citizen engagement and outreach, it also brings forth new ideas, energy, and heightened expectations for our responsiveness and service delivery. We aspire to meet these elevated expectations with our City staff.

- **Materials & Services.** The Materials & Services portion of the proposed budgeted Expenditures is \$1,854,009 and reflects a continuation of current service levels. Materials & Services cover overhead charges for all programs, including utilities, insurance, subscriptions, dues, education and training, building and land maintenance, mowing, tree trimming, office supplies, postage, software, and more. To manage rising Personnel costs, the staff is asked to keep expenditures for materials and services to a minimum.
- **Capital Outlay.** The capital improvement budget totals \$4,664,000, compared to \$3,737,500 in the previous fiscal year. This budget primarily supports significant projects, including the new Library, rehabilitation of the Little Log Museum, the anticipated Estuary Walkway, implementation of the Greater Commons master plan, and projects from the Water, Wastewater, Streets, and Storm Drain master plans. A substantial portion of these Expenditures is funded by carryover Reserves from prior years. Capital Outlays are an investment in the future.
- **Transfers.** Transfers involve moving money from one fund to another. The City of Yachats

transfers funds from the General Fund, Visitor Amenities, System Development Charges (SDCs), Water and Wastewater Operations, and the Urban Renewal District (URD) Fund to other operating and reserve funds. Transfers are commonly used to allocate funds for Capital Improvement Projects (CIPs), representing the City's investment in properties, buildings, assets, future sustainability, and economic growth. Another use for Transfers is to support operations for the Little Log Church, the Library, and the Commons. Transfers are net \$0 when viewed across all funds.

Total Requirements. The total estimated Requirements in the City of Yachats budget represent the sum of all projected Expenditures necessary to fund operations (Personnel and Materials & Services), Capital Outlays, and Transfers to other funds for a given fiscal year. For an individual fund, Requirements equal Expenditures plus Transfers Out.

Resources Over Requirements. Resources Over Requirements in the City of Yachats budget indicate the remaining funds after subtracting total projected Expenditures from the total available Resources, representing the net financial position for the fiscal year. A negative amount indicates that budgeted Requirements exceed estimated Resources for the fiscal year.

Ending Fund Balance. The ending fund balance in the City of Yachats budget represents the amount of unspent funds remaining at the end of the fiscal year, which will be carried over as the Beginning Fund Balance for the subsequent fiscal year.

In summary, the proposed budgeted Expenditures of \$8,867,143 for the 2025-2026 fiscal year reflect a 14.4% increase compared to the prior year's budgeted Expenditures of \$7,750,249. Despite overall fiscal responsibility, significant investments in large Capital Improvement Projects will utilize a portion of the beginning balance in several funds, including the Library, the Little Log Museum, and the estuary boardwalk. These three long-awaited projects will enhance the City's assets.

FUND ACCOUNTING OVERVIEW

Building Blocks of the City Budget

What is the General Fund?

The General Fund is the City's primary fund used to support a wide range of essential services that impact daily life, including administration, parks & trails, library, streets & storm drains and community programs. It is the most flexible fund, allowing the City to allocate funding where it is needed most. In Yachats, General Fund revenue comes from property taxes, franchise fees, transient lodging taxes, and other sources that collectively support operations.

What is an Enterprise Fund?

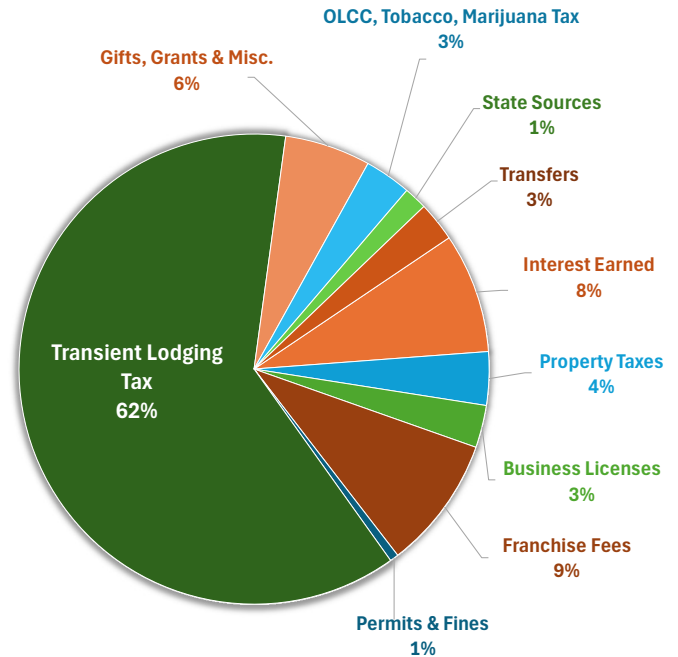
Enterprise Funds are used to manage city services that are paid for directly by the people who use them, rather than through taxes. They operate more like a utility business within the City's financial system, with the goal of being self-sustaining. In Yachats, water and wastewater services are funded entirely through customer utility payments, ensuring that maintenance, system improvements, and daily operations are supported by the users of those services.

What is a Special or Restricted Fund?

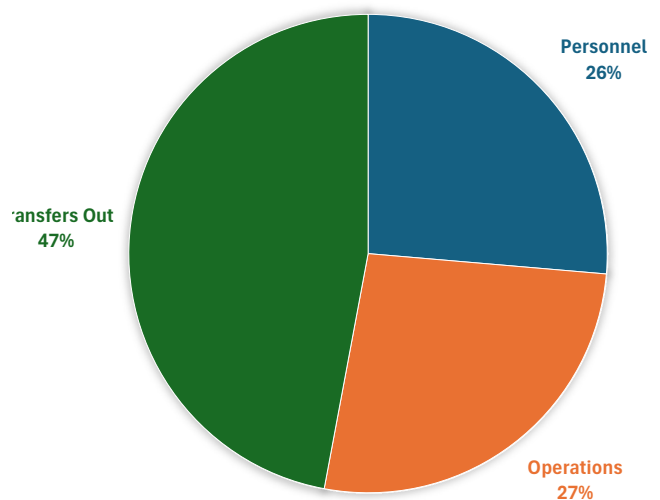
Special or restricted funds are created to manage revenue that must be spent on a specific purpose, as required by law or by the source of the funding. These funds are kept separate from the General Fund to ensure transparency and compliance. In Yachats, restricted funds include the System Development Charges (SDCs) for new development, the Debt Services Fund, and the Restricted Transient Lodging Tax, which supports tourism-related activities and amenities.

What is a Reserve Fund?

Reserve funds are established to save for major capital projects and large infrastructure investments. They help the City plan for the future by setting aside unspent funds from operational budgets at the end of each fiscal year. In Yachats, reserve funds provide critical support for long-term projects like water system upgrades, new library construction, park improvements, and other major community investments.

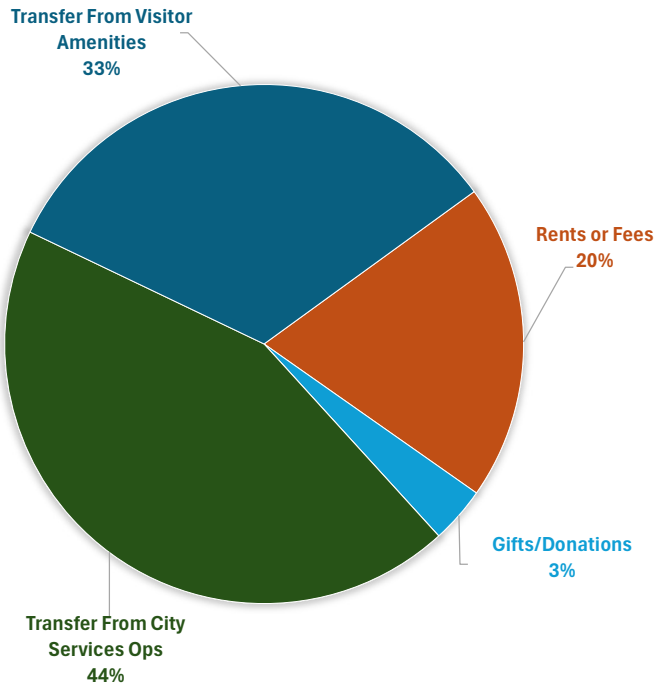


**GENERAL FUND - CITY SERVICES
Revenue FY25/26 Proposed**

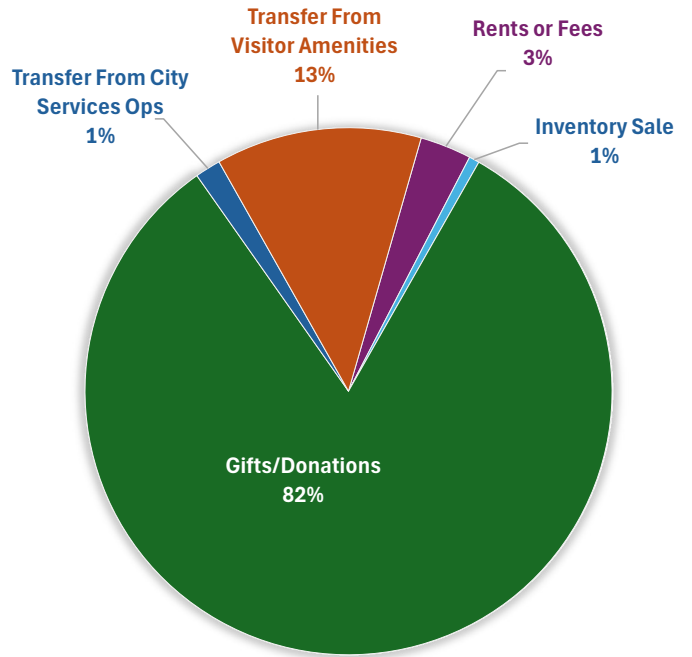


**GENERAL FUND - CITY SERVICES
Expenses FY25/26 Proposed**

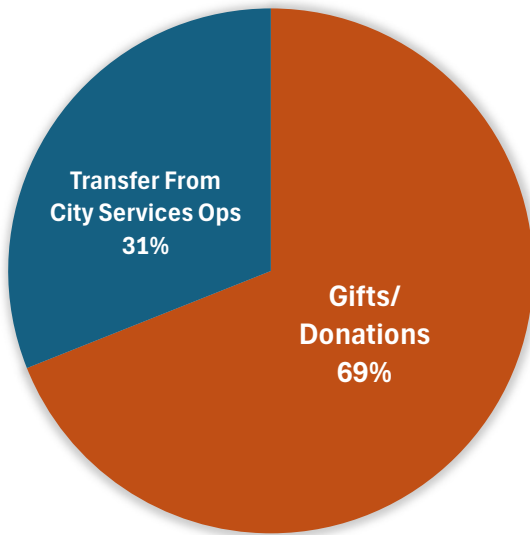
FUND ACCOUNTING OVERVIEW



THE COMMONS
Revenue FY25/26 Proposed



LITTLE LOG MUSEUM
Revenue FY25/26 Proposed



YACHATS LIBRARY
Revenue FY25/26 Proposed



FUND ACCOUNTING OVERVIEW

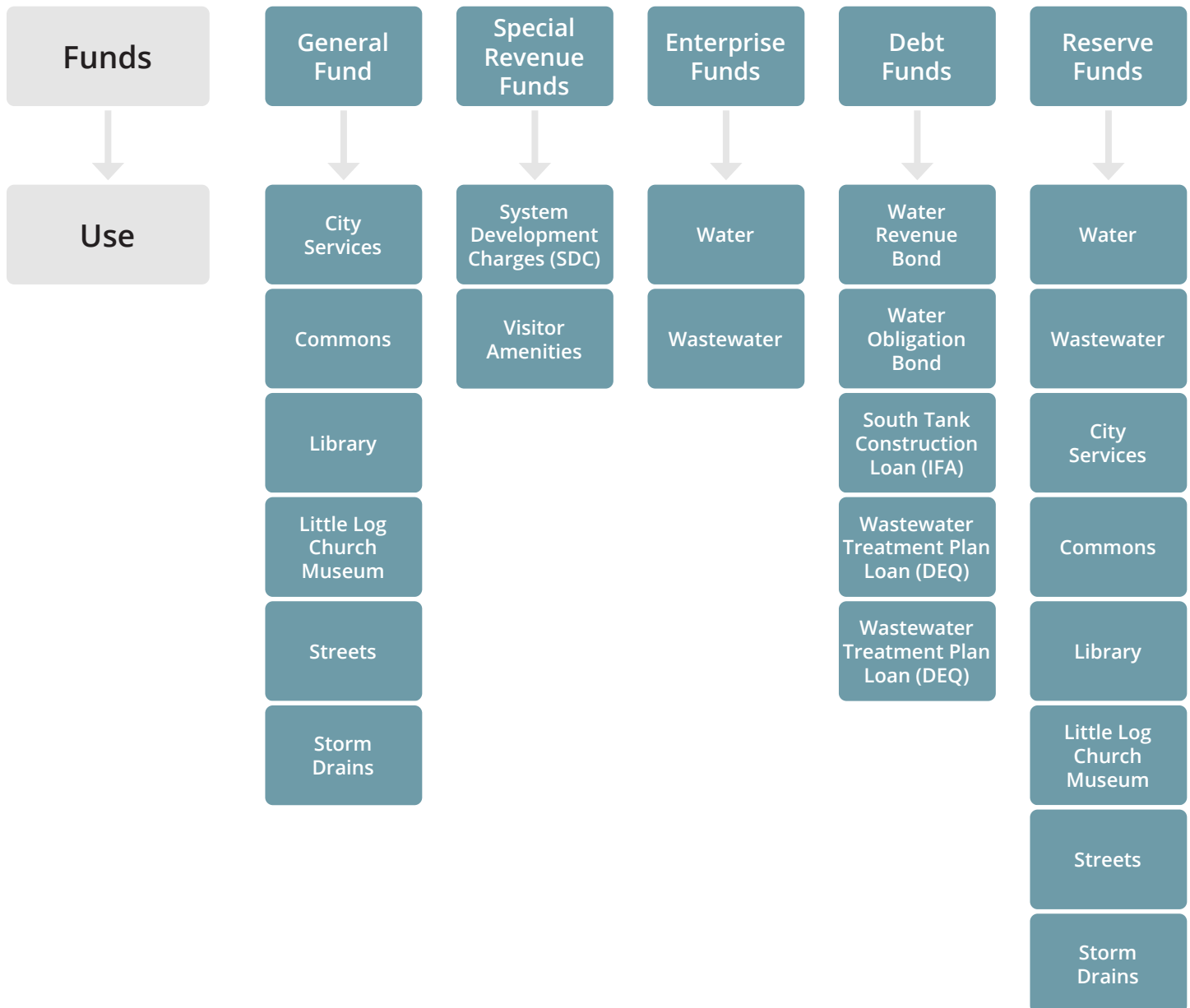
Fund Structure Chart

This chart shows how the City of Yachats organizes its budget into separate funds, each with a specific purpose and source of revenue. Funds are grouped into categories such as the General Fund, Special Revenue Funds, Enterprise Funds, Debt Funds, and Reserve Funds.

Each fund is linked to particular services or financial obligations. For example, the General Fund supports day-to-day city services like the

Commons, Library, and Streets, while Enterprise Funds are used to operate the Water and Wastewater systems through utility fees. Debt Funds track loan repayment, and Reserve Funds are set aside for future capital improvements.

Organizing the budget this way helps ensure transparency, proper fund use, and clear alignment between funding sources and the services they support.



CITY PERSONNEL

FTE Count & Personnel Expenses

What Does FTE Mean?

In the City of Yachats budget, staffing is measured using something called FTE, which stands for Full-Time Equivalent. This is a way of expressing how many full-time employees the City has, or the equivalent combination of part-time and full-time roles. For example, two half-time positions would equal 1.0 FTE.

Because Yachats is a small city, the number of staff is relatively modest. But each employee plays a vital role in keeping the city running - maintaining public infrastructure, managing financial operations, supporting community programs, and responding to resident needs.

Why Personnel Expenses Matter

Personnel expenses include employee wages, benefits, and payroll taxes. These costs are a significant portion of the City's budget because city services are delivered by people. Whether

it's someone fixing a water main, coordinating a public meeting, or maintaining trails and parks, personnel are the front line of city operations.

Investing in staff ensures that services are reliable, responsive, and delivered with professionalism. The number of employees - and the associated costs - are carefully considered each year as part of the budget process to ensure that the City is using resources wisely while meeting the needs of the community.

Interesting Fact....

In small Oregon cities like Yachats, personnel expenses often make up one of the largest portions of the general fund because nearly every city service, from utility operations to community programs, depends directly on staff to function.

FTE Projections FY 25-26

Staffing by Department		at April 2025	FY25 Rate as of April 25	FY26 Inc COLA, step/level raises		CH 100-1010	Commons 100-1020	LLCM 100-1025	Library 100-1030	Parks Trails 100-1035	Streets 100-1040	VA 100-1045	Drains 100-1050	Water 660-1700	Wastewater 670-1800	Capital Projects
ADMINISTRATION																
City Manager	105101	1	\$137,160	\$144,018		72,009								39,605	32,404	
Deputy City Recorder <i>FY24-25 Inc. WOC; FY26 reg rate</i>	105102	1	\$77,088	\$77,080		46,248								16,958	13,874	
Clerk III - Bookkeeper	105103	1	\$64,920	\$70,114		42,068								15,425	12,621	
CIP Coordinator	105104	1	\$53,449	\$58,522		14,631	14,631							16,094	13,167	
Clerk II - Utility Billing / CSC	105105	1	\$52,992	\$59,039		11,808								25,977	21,254	
Planner	105108	0.9	\$56,514	\$66,756		53,404								7,343	6,008	
Administrative Assistant	105109	1	\$50,400	\$55,512		41,634	13,878									
Community Spaces Coordinator	105115	1	\$48,000	\$50,400			42,840	7,560								
Part -Time Librarian	105116	0.4	\$20,378	\$21,396					21,396							
Part-Time Children's Librarian	105xxx	0.3		\$6,000					6,000							
PUBLIC WORKS																
Water Lead	105110	1	\$99,096	\$105,109		9,565	1,051	-	-	2,207	2,207	-	526	59,702	1,051	28,800
						9.1%	1.0%	0.0%	0.0%	2.1%	2.1%	0.0%	0.5%	56.8%	1.0%	27.4%
WasteWater Lead	105111	1	\$98,568	\$104,540		2,614	523	-	-	523	3,659	-	3,659	10,977	77,882	4,704
						2.5%	0.5%	0.0%	0.0%	0.5%	3.5%	0.0%	3.5%	10.5%	74.5%	4.5%
Utility Field Forman	105121	1	\$65,280	\$70,595		1,130	1,694	-	-	-	5,648	-	5,648	42,357	14,119	-
						1.6%	2.4%	0.0%	0.0%	0.0%	8.0%	0.0%	8.0%	60.0%	20.0%	0.0%
Utility Worker 2	105114	1	\$60,456	\$63,914		128	256	-	-	511	1,598	639	1,726	7,606	51,451	-
						0.20%	0.40%	0.0%	0.0%	0.80%	2.50%	1.0%	2.7%	11.9%	80.5%	0.0%
Utility Worker 1	105122	1	\$44,376	\$47,991		1,080	816	-	-	648	1,008	-	1,008	16,221	27,211	-
						2.3%	1.7%	0.0%	0.0%	1.4%	2.1%	0.0%	2.1%	33.8%	56.7%	0.0%
PW/Code Enforcemt	105119	1	\$52,008	\$57,925		14,481	2,896	579	579	1,738	2,896	11,585	2,896	11,585	8,689	-
						25.0%	5.0%	1.0%	1.0%	3.0%	5.0%	20.0%	5.0%	20.0%	15.0%	0.0%
Certified Water Technician	105118	1	\$70,760	\$75,626		-	-	-	-	-	3,781	-	3,781	45,376	22,688	-
						0.0%	0.0%	0.0%	0.0%	0.0%	5.0%	0.0%	5.0%	60.0%	30.0%	0.0%
TOTAL FTE		15.6	1,051,445	1,134,537		310,799	78,584	8,139	27,975	5,627	20,797	12,224	19,243	315,224	302,419	33,504
Employer Taxes				Fringe Benefits		33,100	8,369	867	2,979	599	2,215	1,302	2,049	33,571	32,208	3,568
				Insurance Benefits		62,160	15,717	1,628	-	1,125	4,159	2,445	3,849	63,045	60,484	6,701
New PERS Rate 23-25 is just over				PERS System Payments		68,376	17,289	1,791	4,835	1,238	4,575	2,689	4,233	69,349	66,532	7,371
				Total Benefits Cost		163,636	41,375	4,285	7,814	2,963	10,950	6,436	10,131	165,966	159,224	17,640
				Percentage		52.65%	52.65%		27.93%	52.65%	52.65%	52.65%	52.65%	52.65%	52.65%	52.65%

Rates used for benefits	
Fringe Benefit Rate	10.7%
Insurance Benefit Rate	20.0%
PERS Rate	22.0%

REVENUE FORECASTING

Revenue Trends Summary

Understanding Revenue

The City tracks revenue in a variety of ways to support responsible budgeting and long-term financial planning. Understanding where revenue comes from and how it changes over time allows the City to anticipate needs, respond to economic shifts, and plan for future investments.

There are two key approaches to monitoring revenue:

- **Rolling revenue** refers to income that is monitored throughout the year, such as monthly or quarterly. This helps the City identify patterns and seasonal trends that influence annual collections.
- **Planned revenue** refers to income the City expects to receive in future years, based on existing tax structures, grants, or projected growth. It helps guide multi-year projects and prepare for future financial obligations.

This section includes four types of tracked revenue that play an important role in the City's financial outlook:

- Transient Room Tax (TRT) – Rolling Revenue
- Food & Beverage Tax – Rolling Revenue
- Water Revenue
- Wastewater Revenue



Million-Gallon Water Reservoir

Transient Room Tax (TRT) – Rolling Revenue

The City collects a Transient Room Tax on overnight stays in hotels, vacation rentals, and other short-term lodging. A portion of this tax supports general city services, while the rest is legally restricted to tourism-related activities. Monitoring TRT as a rolling revenue source helps the City assess economic activity and the impact of seasonal tourism.

Food & Beverage Tax – Rolling Revenue

The Food and Beverage tax supports the City's wastewater system and is a key source of funding for infrastructure improvements and debt repayment. Tracking this revenue over time helps the City measure trends in local spending and hospitality activity.

Water Revenue Forecasting

Water revenue forecasting helps the City of Yachats plan for the financial needs of the public water system. Forecasting considers factors like usage trends, customer growth, seasonal demand, and future rate adjustments. By closely monitoring revenue projections, the City can ensure stable funding for daily operations, system maintenance, and long-term improvements such as storage capacity and emergency preparedness projects.

Wastewater Revenue Forecasting

Wastewater revenue forecasting allows the City to anticipate funding needed to maintain and upgrade the wastewater collection and treatment system. Forecasting accounts for service demand, system aging, environmental compliance requirements, and rate structure. Reliable revenue projections help support infrastructure rehabilitation projects, treatment plant upgrades, and long-term system sustainability while protecting public health and the environment.

Interesting Fact...

In Oregon, most cities receive only a small portion of local property taxes, many rely on other sources like state-shared revenue, utility fees, and lodging taxes.

REVENUE FORECASTING

Transient Room Tax Rolling Revenue

Transient Lodging Tax Revenue Rolling 12-Months

Fiscal Year	Quarter Ending	Rolling 12-Months
2021	September	\$1,273,207
	December	\$1,392,073
	March	\$1,372,848
	July	\$1,378,354
2022	September	\$1,378,416
	December	\$1,399,965
	March	\$1,410,388
	July	\$1,363,313
2023	September	\$1,364,235
	December	\$1,360,794
	March	\$1,354,728
	July	\$1,337,897
2024	September	\$1,336,381
	December	\$1,371,737
	March	
	July	
2025	Projection*	\$1,350,000

*Reflects potential for decline due to depressed consumer sentiment.

REVENUE FORECASTING

Food & Beverage Rolling Revenue

Food & Beverage Tax Revenue Rolling 12-Months

Fiscal Year	Quarter Ending	Rolling 12-Months
2021	September	\$409,134
	December	\$430,668
	March	\$451,563
	July	\$403,176
2022	September	\$404,254
	December	\$426,036
	March	\$448,101
	July	\$469,010
2023	September	\$467,829
	December	\$477,011
	March	\$484,445
	July	\$514,888
2024	September	\$515,142
	December	\$528,128
	March	
	July	
2025	Projection*	\$500,000

*Reflects potential for decline due to depressed consumer sentiment.

REVENUE FORECASTING

Wastewater Revenue Forecasting

Wastewater Revenue Rolling 12-Months

Fiscal Year	Quarter Ending	Rolling 12-Months
2021	September	\$724,195
	December	\$729,596
	March	\$685,484
	July	\$741,588
2022	September	\$754,151
	December	\$768,645
	March	\$836,576
	July	\$795,042
2023	September	\$808,133
	December	\$820,148
	March	\$826,048
	July	\$834,355
2024	September	\$846,899
	December	\$862,273
	March	
	July	
2025	Projection*	\$877,500

*Reflects rate increases implemented during FY 2024-2025, offset by changing from a 50/50 split to 55% Water/45% Wastewater.

REVENUE FORECASTING

Water Revenue Forecasting

Water Revenue Rolling 12-Months

Fiscal Year	Quarter Ending	Rolling 12-Months
2021	September	\$762,095
	December	\$776,392
	March	\$731,515
	July	\$792,893
2022	September	\$804,484
	December	\$822,849
	March	\$894,631
	July	\$850,014
2023	September	\$869,172
	December	\$878,639
	March	\$886,147
	July	\$892,236
2024	September	\$900,783
	December	\$913,752
	March	
	July	
2025	Projection*	\$1,072,500

***Reflects rate increases implemented during FY 2024-2025, compounded by changing from a 50/50 split to 55% Water/45% Wastewater.**



Yachats Peace Hike

GENERAL FUND

City Services

The General Fund "City Services" holds a significant portion of the City's financial resources and is primarily funded by 61% of the transient lodging tax, as well as franchise fees, interest, property taxes, licenses, permits, and other sources. These funds are used for essential city operations, including city administration, financial services, code enforcement, planning, and maintaining municipal assets such as the Commons, Little Log Church Museum, the Library, streets, storm drains, parks, and trails. This detailed breakdown of the General Fund's revenue sources and primary expenditures offers a comprehensive understanding of the city's financial situation.

In this fiscal year, the City of Yachats will continue to partner with the City of Waldport through

a contract with the Lincoln County Sheriff's Department to provide law enforcement coverage for the City of Yachats.

As a dedicated service provider to the City of Yachats, the City Services fund delivers a wide spectrum of essential functions for our residents. This fund supports the personnel and operational costs associated with critical departments such as planning, ensuring responsible development and land use, and financial services, communications, administration, and customer service. Moreover, recognizing the vital contributions of local non-profit organizations and community events, the City Services fund includes a dedicated allocation to provide financial assistance, fostering a vibrant and supportive community environment.

City Services Capital Reserve 150-1010

2021-2022 3rd Preceding Year	2022-2023 2nd Preceding Year	(Soft Close 2) 2023-2024 1st Preceding Year	2024-2025 Adopted Budget	2024-2025 Actual to Feb 2025	2024-2025 Estimated Actual	Account Number	Description	2025-2026 Proposed Budget by Budget Officer	2025-2026 Approved Budget by Budget Committee	2025-2026 Adopted Budget by City Council
\$0.00	\$147,934.67	\$186,780.36	\$217,780.36	\$217,780.36	\$217,780.36	150-1010-300101	BEGINNING BALANCE	\$146,452.48	\$146,452.48	\$146,452.48
\$6,634.67	\$40,111.69	\$65,802.43	\$63,000.00	\$54,725.57	\$83,672.12	150-1010-301500	Interest Earned	\$50,654.60	\$50,654.60	\$50,654.60
\$91,300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1010-304481	Grants	\$0.00	\$0.00	\$0.00
\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1010-314861	Transfer From City Services Ops	\$50,000.00	\$50,000.00	\$50,000.00
\$147,934.67	\$40,111.69	\$65,802.43	\$63,000.00	\$54,725.57	\$83,672.12		RESOURCES	\$100,654.60	\$100,654.60	\$100,654.60
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1010-105101	City Manager	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1010-105140	Fringe Benefits	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1010-105141	Insurance Benefits	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1010-105142	Regular PERS System	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		PERSONNEL	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$5,000.00	\$59,108.00	\$65,681.24	150-1010-407941	Capital Outlay - Equipment	\$121,000.00	\$121,000.00	\$121,000.00
\$0.00	\$1,266.00	\$21,264.92	\$150,000.00	\$80,379.92	\$89,318.76	150-1010-407942	Capital Outlay - Buildings	\$32,000.00	\$32,000.00	\$32,000.00
\$0.00	\$1,266.00	\$21,264.92	\$155,000.00	\$139,487.92	\$155,000.00		CAPITAL OUTLAYS	\$153,000.00	\$153,000.00	\$153,000.00
\$0.00	\$1,266.00	\$21,264.92	\$155,000.00	\$139,487.92	\$155,000.00		TOTAL REQUIREMENTS	\$153,000.00	\$153,000.00	\$153,000.00
\$147,934.67	\$38,845.69	\$44,537.51	(\$92,000.00)	(\$84,762.35)	(\$71,327.88)	150-1010-208500	RESOURCES OVER REQUIREMENTS	(\$52,345.40)	(\$52,345.40)	(\$52,345.40)
\$147,934.67	\$186,780.36	\$231,317.87	\$125,780.36	\$133,018.01	\$146,452.48		ENDING BALANCE	\$94,107.08	\$94,107.08	\$94,107.08



City Services Operations 100-1010

2021-2022 3rd Preceding Year	2022-2023 2nd Preceding Year	(Soft Close 2) 2023-2024 1st Preceding Year	2024-2025 Adopted Budget	2024-2025 Actual to Feb 2025	2024-2025 Estimated Actual	Account Number	Description	2025-2026 Proposed Budget by Budget Officer	2025-2026 Approved Budget by Budget Committee	Adopted-2026 Budget by City Council
\$537,148.51	\$752,876.36	\$1,073,044.89	\$828,125.89	\$828,125.89	\$828,125.89	100-1010-300101	BEGINNING BALANCE	\$896,875.56	\$896,875.56	\$896,875.56
\$2,999.92	\$88,411.88	\$215,180.15	\$175,000.00	\$95,103.35	\$148,958.50	100-1010-301500	Interest Earned	\$109,581.92	\$109,581.92	\$109,581.92
\$44,059.34	\$44,724.71	\$45,690.78	\$50,000.00	\$44,147.46	\$46,904.36	100-1010-304110	Property Tax - Current	\$48,076.97	\$48,076.97	\$48,076.97
\$1,543.33	\$898.42	\$756.52	\$1,000.00	\$394.02	\$719.80	100-1010-304120	Property Tax - Past Due	\$737.80	\$737.80	\$737.80
\$6,791.00	\$7,052.00	\$11,129.00	\$10,000.00	\$7,796.00	\$8,224.64	100-1010-304210	License Business	\$8,683.00	\$8,683.00	\$8,683.00
\$25,390.01	\$24,250.01	\$31,006.00	\$30,000.00	\$25,064.01	\$26,472.77	100-1010-304211	License Vacation Rental	\$30,000.00	\$30,000.00	\$30,000.00
\$23,315.61	\$24,141.84	\$17,072.23	\$23,000.00	\$15,876.93	\$23,585.12	100-1010-304221	Franchise Cable	\$24,174.75	\$24,174.75	\$24,174.75
\$3,640.36	\$3,562.76	\$9,435.67	\$17,000.00	\$3,235.01	\$3,235.01	100-1010-304222	Franchise Telephone	\$3,315.89	\$3,315.89	\$3,315.89
\$16,122.55	\$16,075.87	\$17,294.20	\$17,000.00	\$14,437.62	\$19,350.20	100-1010-304223	Franchise Disposal Services	\$19,833.96	\$19,833.96	\$19,833.96
\$53,314.51	\$56,599.99	\$53,870.55	\$52,000.00	\$38,480.40	\$61,327.34	100-1010-304224	Franchise Electricity	\$74,286.00	\$74,286.00	\$74,286.00
\$1,510.00	\$2,975.00	\$31,086.57	\$12,000.00	\$2,640.00	\$7,350.95	100-1010-304230	Permits/Filing Fee	\$7,761.00	\$7,761.00	\$7,761.00
\$0.00	\$0.00	\$1,475.00	\$1,000.00	\$25.00	\$30.10	100-1010-304235	Fines or Liens	\$30.85	\$30.85	\$30.85
\$840,602.14	\$843,007.64	\$816,117.13	\$840,000.00	\$522,140.64	\$866,491.59	100-1010-304240	Tax - Transient Lodging	\$823,500.00	\$823,500.00	\$823,500.00
\$0.00	\$0.00	\$6,500.00	\$0.00	\$0.00	\$0.00	100-1010-304480	Gifts/Donations	\$0.00	\$0.00	\$0.00
\$87,069.05	\$117,069.05	\$35,007.10	\$0.00	\$160,760.00	\$160,760.00	100-1010-304481	Grants	\$75,000.00	\$75,000.00	\$75,000.00
\$118,570.18	\$87.16	\$90.00	\$0.00	\$9,419.99	\$9,419.99	100-1010-304484	Miscellaneous Revenue	\$0.00	\$0.00	\$0.00
\$7,936.77	\$5,664.01	\$12,603.03	\$7,000.00	\$2,728.29	\$3,394.34	100-1010-304491	Other Local Resources	\$3,479.20	\$3,479.20	\$3,479.20
\$688.16	\$752.78	\$689.23	\$700.00	\$348.85	\$551.74	100-1010-304610	Tax - State Tobacco	\$565.53	\$565.53	\$565.53
\$16,973.64	\$20,802.75	\$19,130.69	\$18,000.00	\$11,025.92	\$17,181.62	100-1010-304620	Tax - State OLC	\$17,611.16	\$17,611.16	\$17,611.16
\$27,430.16	\$24,507.40	\$26,190.97	\$23,000.00	\$13,784.13	\$23,794.96	100-1010-304622	Tax - Marijuana	\$24,389.83	\$24,389.83	\$24,389.83
\$20,409.06	\$22,167.81	\$21,502.11	\$23,000.00	\$15,863.73	\$19,322.68	100-1010-304630	State Revenue Share	\$20,000.00	\$20,000.00	\$20,000.00
\$0.00	\$0.00	\$1,555.00	\$0.00	\$1,000.00	\$1,000.00	100-1010-304690	Other State Sources	\$1,025.00	\$1,025.00	\$1,025.00
\$15,000.00	\$16,000.00	\$36,000.00	\$36,000.00	\$18,000.00	\$36,000.00	100-1010-304810	Transfer From URD Fund	\$36,000.00	\$36,000.00	\$36,000.00
\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1010-314872	Transfer From Streets Reserve	\$0.00	\$0.00	\$0.00
\$1,513,365.79	\$1,318,751.08	\$1,409,381.93	\$1,335,700.00	\$1,002,271.35	\$1,484,075.71		RESOURCES	\$1,328,052.86	\$1,328,052.86	\$1,328,052.86
\$50,470.66	\$71,682.14	\$57,065.93	\$60,100.00	\$44,360.00	\$67,914.65	100-1010-105101	City Manager	\$72,009.00	\$72,009.00	\$72,009.00
\$35,674.30	\$36,564.04	\$45,969.15	\$73,800.00	\$32,669.71	\$48,794.17	100-1010-105102	Deputy Recorder	\$46,248.00	\$46,248.00	\$46,248.00
\$0.00	\$12,808.72	\$37,973.48	\$30,200.00	\$24,535.87	\$34,111.45	100-1010-105103	Bookkeeping/Accounting	\$42,068.00	\$42,068.00	\$42,068.00
\$26,599.95	\$0.00	\$24,123.18	\$17,000.00	\$9,301.00	\$10,030.63	100-1010-105104	CIP Coordinator	\$14,631.00	\$14,631.00	\$14,631.00
\$0.00	\$0.00	\$0.00	\$0.00	\$7,085.73	\$10,628.60	100-1010-105105	Utility Billing Clerk/CSC	\$11,808.00	\$11,808.00	\$11,808.00
\$0.00	\$30,155.88	\$43,386.60	\$45,200.00	\$38,170.14	\$64,573.02	100-1010-105108	Planner	\$53,404.00	\$53,404.00	\$53,404.00
\$0.00	\$13,201.81	\$30,705.11	\$46,800.00	\$26,167.49	\$51,186.77	100-1010-105109	Administrative Assistant	\$41,634.00	\$41,634.00	\$41,634.00
\$13,010.25	\$12,705.70	\$8,764.75	\$9,000.00	\$5,513.09	\$7,776.13	100-1010-105110	Water Lead	\$9,565.00	\$9,565.00	\$9,565.00
\$3,263.29	\$5,138.19	\$5,367.77	\$2,500.00	\$4,569.60	\$5,658.40	100-1010-105111	Wastewater Lead	\$2,614.00	\$2,614.00	\$2,614.00
\$2,326.98	\$336.19	\$0.00	\$0.00	\$0.00	\$0.00	100-1010-105112	N/A (Formerly Field Utility 2)	\$0.00	\$0.00	\$0.00
\$711.10	\$1,392.47	\$250.23	\$100.00	\$0.00	\$0.00	100-1010-105113	N/A (Formerly Field Utility 1)	\$0.00	\$0.00	\$0.00
\$71.67	\$550.44	\$1,665.26	\$0.00	\$1,034.73	\$1,552.90	100-1010-105114	Utility Worker 2 (Field Utility A)	\$128.00	\$128.00	\$128.00
\$0.00	\$0.00	\$9,488.61	\$0.00	\$0.00	\$0.00	100-1010-105115	Community Spaces Coordinator	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$12,600.00	\$0.00	\$4,200.00	100-1010-105120	Code Enforcement	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$1,224.72	\$1,000.00	\$2,775.84	\$4,163.76	100-1010-105121	Utility Field Foreman (Journeyman)	\$1,130.00	\$1,130.00	\$1,130.00
\$0.00	\$0.00	\$2,424.50	\$1,000.00	\$3,098.29	\$4,647.44	100-1010-105122	Utility Worker 1 (Field Utility B)	\$1,080.00	\$1,080.00	\$1,080.00
\$0.00	\$0.00	\$0.00	\$0.00	\$625.66	\$938.49	100-1010-105118	Certified Water Technician	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$6,059.87	\$9,089.81	100-1010-105119	Code Enforcement/PW	\$14,481.00	\$14,481.00	\$14,481.00
\$3,053.98	\$14,734.18	\$22,002.74	\$32,000.00	\$15,427.46	\$22,530.13	100-1010-105140	Fringe Benefits	\$33,100.00	\$33,100.00	\$33,100.00
\$17,660.80	\$32,499.91	\$53,028.58	\$60,000.00	\$37,313.34	\$86,228.09	100-1010-105141	Insurance Benefits	\$62,160.00	\$62,160.00	\$62,160.00
\$18,911.88	\$19,695.12	\$24,203.64	\$66,000.00	\$34,624.83	\$65,834.82	100-1010-105142	Regular PERS System	\$68,376.00	\$68,376.00	\$68,376.00
\$171,754.86	\$251,464.79	\$367,644.25	\$457,300.00	\$293,332.65	\$501,859.26		PERSONNEL	\$474,436.00	\$474,436.00	\$474,436.00
\$4,271.58	\$1,312.40	\$129,232.18	\$3,000.00	\$6,195.52	\$7,000.00	100-1010-205209	Emergency Prep & Public Safety	\$5,000.00	\$5,000.00	\$5,000.00
\$5,880.41	\$3,438.73	\$5,032.89	\$5,000.00	\$6,926.65	\$7,928.00	100-1010-205210	Dues & Memberships	\$8,126.20	\$8,126.20	\$8,126.20
\$706.75	\$0.00	\$0.00	\$1,000.00	\$0.00	\$333.33	100-1010-205213	Meeting/Education Travel & Expense	\$0.00	\$0.00	\$0.00
\$10,315.88	\$11,132.13	\$20,962.56	\$24,400.00	\$24,684.41	\$24,684.41	100-1010-205222	Insurance	\$25,919.00	\$25,919.00	\$25,919.00
\$14,890.52	\$11,905.59	\$21,693.19	\$17,000.00	\$18,161.63	\$24,000.00	100-1010-205240	Office Materials & Supplies	\$20,000.00	\$20,000.00	\$20,000.00
\$3,774.85	\$8,770.63	\$19,406.47	\$10,000.00	\$2,458.34	\$2,858.36	100-1010-205241	Computer Equipment & Maintenance	\$5,000.00	\$5,000.00	\$5,000.00
\$7,512.72	\$5,536.17	\$7,587.23	\$7,500.00	\$4,984.51	\$7,371.26	100-1010-205251	Telephones/Cell Phones/DSL	\$7,555.54	\$7,555.54	\$7,555.54
\$4,852.53	\$3,910.18	\$4,548.18	\$5,000.00	\$2,739.82	\$5,603.53	100-1010-205252	Utilities	\$5,743.62	\$5,743.62	\$5,743.62
\$2,133.68	\$4,806.54	\$5,770.01	\$6,000.00	\$2,027.52	\$2,151.89	100-1010-205253	Postage	\$3,000.00	\$3,000.00	\$3,000.00
\$939.00	\$2,212.82	\$9,535.23	\$10,000.00	\$11,961.69	\$16,300.00	100-1010-205255	Education and Training/Travel	\$20,000.00	\$20,000.00	\$20,000.00
\$99,159.78	\$107,506.96	\$87,262.21	\$65,000.00	\$18,750.75	\$24,379.20	100-1010-205260	Contract/Professional Services	\$50,000.00	\$50,000.00	\$50,000.00
\$4,750.00	\$4,250.00	\$1,300.00	\$5,000.00	\$0.00	\$7,950.00	100-1010-205261	Auditor	\$7,000.00	\$7,000.00	\$7,000.00
\$14,519.00	\$21,054.74	\$8,023.10	\$10,000.00	\$5,048.36	\$7,687.10	100-1010-205262	Legal Expense	\$10,000.00	\$10,000.00	\$10,000.00
\$5,593.75	\$13,328.59	\$9,690.50	\$12,000.00	\$2,983.73	\$4,069.26	100-1010-205263	Bank Charges/Credit Card Fees	\$4,170.99	\$4,170.99	\$4,170.99
\$28.00	\$733.92	\$1,642.76	\$1,500.00	\$436.98	\$524.72	100-1010-205270	Travel (Included in 205255)	\$0.00	\$0.00	\$0.00
\$28,755.45	\$86,831.10	\$82,518.66	\$26,000.00	\$24,327.84	\$27,036.62	100-1010-205282	Software	\$27,712.54	\$27,712.54	\$27,712.54
\$3,593.82	\$3,981.98	\$1,896.07	\$2,000.00	\$854.04	\$1,422.05	100-1010-205311	Equipment Lease and Rental	\$1,457.60	\$1,457.60	\$1,457.60
\$5,699.07	\$4,398.18	\$4,861.41	\$6,000.00	\$5,540.34	\$8,373.42	100-1010-205325	Yard Debris Dumpster	\$8,582.76	\$8,582.76	\$8,582.76
\$3,936.04	\$13,843.84	\$22,449.15	\$15,000.00	\$20,262.87	\$30,334.21	100-1010-205330	Building and Land Maintenance	\$15,000.00	\$15,000.00	\$15,000.00
\$7,915.49	\$7,329.52	\$7,418.77	\$7,200.00	\$5,056.30	\$7,937.45	100-1010-205335	Custodial Support/Supplies	\$8,135.89	\$8,135.89	\$8,135.89
\$4,255.00	\$840.00	\$3,850.47	\$5,000.00	\$6,513.64	\$9,770.46	100-1010-205421	Parks/Grounds Maintenance	\$10,014.72	\$10,014.72	\$10,014.72
\$2,482.00	\$2,861.00	\$3,935.37	\$2,000.00	\$1,869.94	\$468.34	100-1010-205422	Advertising/Legal Notice	\$1,000.00	\$1,000.00	\$1,000.00
\$0.00	\$0.00	\$0.00	\$155,000.00	\$38,528.65	\$99,000.00	100-1010-205438	Lincoln County Program Support	\$101,475.00	\$101,475.00	\$101,475.00
(\$35,504.35)	\$85,553.06	\$25,745.71	\$75,000.00	\$17,696.25	\$60,000.00	100-1010-205439	Community Support/Beautification	\$50,000.00	\$50,000.00	\$50,000.00
\$5,796.24	\$4,009.18	\$1,698.53	\$2,000.00	\$2,023.70	\$2,541.30	100-1010-205440	Equipment & Furniture	\$2,604.83	\$2,604.83	\$2,604.83
\$0.00	\$0.00	\$230.06	\$200.00	\$955.68	\$1,987.92	100-1010-205470	Equipment Repair & Maintenance	\$2,037.62	\$2,037.62	\$2,037.62
\$780.00	\$1,050.00	\$1,104.00	\$600.00	\$483.00	\$1,288.00	100-1010-205474	Mowing	\$1,320.20	\$1,320.20	\$1,320.20
\$1,103.91</										

GENERAL FUND

The Commons

At the core of the Yachats community is the Yachats Commons, which serves as its Community Center. Built in the 1930s, this building originally operated as a school until 1983. The City acquired it in 1990, transforming it into the center of the greater Yachats area. The Yachats Commons hosts a variety of events, including dances, meetings, weddings, exercise classes, plays, concerts, conferences, seminars, festivals, and a youth center, all of which foster a vibrant and inclusive community space.

For the 2025-26 fiscal year, the budget continues to set aside funds for the ongoing management, maintenance, and care of the Commons. This encompasses financing for scheduled repairs, enhancing building performance, and maintaining safe practices. The recently completed master plan for the Greater Commons will be implemented based on the Phase 1 recommendations for

optimal building use. These improvements are designed to provide excellent facilities and services to the community, ensuring the continued operation of the Commons.

The Community Spaces Coordinator continues to monitor the rental and usage of the space to ensure all user groups adhere to the Commons Policies and assists renters in navigating the building and using supplies. She is working toward maximizing the space's capacity for both private and public events.

Funding for The Commons

The City's Transient Lodging Tax revenue supports funding via the designated Visitor Amenities Fund under ORS 320.300. Funding is also provided by the General Fund - City Services.

Commons Capital Reserve 150-1020

2021-2022 3rd Preceding Year	2022-2023 2nd Preceding Year	(Soft Close 2) 2023-2024 1st Preceding Year	2024-2025 Adopted Budget	2024-2025 Actual to Feb 2025	2024-2025 Estimated Actual	Account Number	Description	2025-2026 Proposed Budget by Budget Officer	2025-2026 Approved Budget by Budget Committee	2025-2026 Adopted Budget by City Council
\$145,449.02	\$153,467.87	\$161,555.40	\$238,880.40	\$238,880.40	\$238,880.40	150-1020-300101	BEGINNING BALANCE	\$350,459.88	\$350,459.88	\$350,459.88
\$0.00	\$0.00	\$172,000.00	\$172,000.00	\$86,000.00	\$172,000.00	150-1020-304861	Transfer From City Services Ops	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$73,000.00	\$73,000.00	\$36,500.00	\$73,000.00	150-1020-304863	Transfer From Visitor Amenities	\$150,000.00	\$150,000.00	\$150,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1020-304481	Grants	\$0.00	\$0.00	\$0.00
\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$5,000.00	\$10,000.00	150-1020-314869	Transfer From Commons Ops	\$0.00	\$0.00	\$0.00
\$10,000.00	\$10,000.00	\$255,000.00	\$255,000.00	\$127,500.00	\$255,000.00		RESOURCES	\$150,000.00	\$150,000.00	\$150,000.00
\$1,981.15	\$1,912.47	\$89,459.35	\$239,500.00	\$73,581.87	\$84,542.41	150-1020-407922	Capital Outlay - Improvement	\$205,000.00	\$205,000.00	\$205,000.00
\$0.00	\$0.00	\$77,040.15	\$120,000.00	\$22,200.00	\$58,878.11	150-1020-407942	Capital Outlay - Buildings	\$45,000.00	\$45,000.00	\$45,000.00
\$1,981.15	\$1,912.47	\$166,499.50	\$359,500.00	\$95,781.87	\$143,420.52		CAPITAL OUTLAYS	\$250,000.00	\$250,000.00	\$250,000.00
\$1,981.15	\$1,912.47	\$166,499.50	\$359,500.00	\$95,781.87	\$143,420.52		TOTAL REQUIREMENTS	\$250,000.00	\$250,000.00	\$250,000.00
\$8,018.85	\$8,087.53	\$88,500.50	(\$104,500.00)	\$31,718.13	\$111,579.48	150-1020-208500	RESOURCES OVER REQUIREMENTS	(\$100,000.00)	(\$100,000.00)	(\$100,000.00)
\$153,467.87	\$161,555.40	\$250,055.90	\$134,380.40	\$270,598.53	\$350,459.88		ENDING BALANCE	\$250,459.88	\$250,459.88	\$250,459.88



GENERAL FUND

Commons Operations 100-1020

2021-2022 3rd Preceding Year	2022-2023 2nd Preceding Year	(Soft Close 2) 2023-2024 1st Preceding Year	2024-2025 Adopted Budget	2024-2025 Actual to Feb 2025	2024-2025 Estimated Actual	Account Number	Description	2025-2026 Proposed Budget by Budget Officer	2025-2026 Approved Budget by Budget Committee	2025-2026 Adopted Budget by City Council
\$104,451.04	\$144,615.32	\$128,550.93	\$47,350.93	\$47,350.93	\$47,350.93	100-1020-300101	BEGINNING BALANCE	\$111,296.80	\$111,296.80	\$111,296.80
\$10,509.00	\$14,934.50	\$24,126.50	\$25,000.00	\$20,911.70	\$38,308.74	100-1020-304335	Rents or Fees	\$45,000.00	\$45,000.00	\$45,000.00
\$3,948.00	\$6,888.75	\$12,067.95	\$0.00	\$7,980.50	\$7,980.50	100-1020-304480	Gifts/Donations	\$8,000.00	\$8,000.00	\$8,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1020-304481	Grants	\$0.00	\$0.00	\$0.00
\$114,000.00	\$75,000.00	\$70,000.00	\$175,000.00	\$87,500.00	\$175,000.00	100-1020-314861	Transfer From City Services Ops	\$100,000.00	\$100,000.00	\$100,000.00
\$38,000.00	\$25,000.00	\$30,000.00	\$75,000.00	\$37,500.00	\$75,000.00	100-1020-314863	Transfer From Visitor Amenities	\$75,000.00	\$75,000.00	\$75,000.00
\$166,457.00	\$121,823.25	\$136,194.45	\$275,000.00	\$153,892.20	\$296,289.24		RESOURCES	\$228,000.00	\$228,000.00	\$228,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$16,555.53	\$24,833.30	100-1020-105101	City Manager	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1020-105102	Deputy Recorder	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1020-105103	Bookkeeping/Accounting	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1020-105104	CIP Coordinator	\$14,631.00	\$14,631.00	\$14,631.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1020-105105	Utility Billing Clerk/CSC	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1020-105109	Administrative Assistant	\$13,878.00	\$13,878.00	\$13,878.00
\$998.17	\$0.00	\$0.00	\$1,000.00	\$142.42	\$333.33	100-1020-105110	Water Lead	\$1,051.00	\$1,051.00	\$1,051.00
\$247.48	\$829.03	\$1,733.91	\$500.00	\$1,021.38	\$1,138.11	100-1020-105111	Wastewater Lead	\$523.00	\$523.00	\$523.00
\$3,692.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1020-105112	N/A (Formerly Field Utility 2)	\$0.00	\$0.00	\$0.00
\$562.06	\$439.56	\$55.64	\$250.00	\$0.00	\$83.33	100-1020-105113	N/A (Formerly Field Utility 1)	\$0.00	\$0.00	\$0.00
\$545.72	\$700.11	\$1,563.34	\$0.00	\$1,249.80	\$3,084.09	100-1020-105114	Utility Worker 2 (Field Utility A)	\$256.00	\$256.00	\$256.00
\$0.00	\$0.00	\$37,954.37	\$50,300.00	\$5,600.00	\$8,280.34	100-1020-105115	Community Spaces Coordinator	\$42,840.00	\$42,840.00	\$42,840.00
\$0.00	\$0.00	\$0.00	\$0.00	\$485.44	\$728.16	100-1010-105118	Certified Water Technician	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$1,902.55	\$2,853.83	100-1010-105119	Code Enforcer/PW	\$2,896.00	\$2,896.00	\$2,896.00
\$0.00	\$0.00	\$1,412.24	\$1,500.00	\$1,129.87	\$1,811.32	100-1020-105121	Utility Field Foreman (Journeyman)	\$1,694.00	\$1,694.00	\$1,694.00
\$0.00	\$0.00	\$318.14	\$750.00	\$1,920.17	\$2,047.74	100-1020-105122	Utility Worker 1 (Field Utility B)	\$816.00	\$816.00	\$816.00
\$617.11	\$156.40	\$1,353.31	\$5,800.00	\$2,222.48	\$3,333.72	100-1020-105140	Fringe Benefits	\$8,369.00	\$8,369.00	\$8,369.00
\$2,136.63	\$691.05	\$7,445.56	\$10,900.00	\$6,746.61	\$11,508.02	100-1020-105141	Insurance Benefits	\$15,717.00	\$15,717.00	\$15,717.00
\$1,194.78	\$259.63	\$3,113.26	\$12,000.00	\$3,190.33	\$10,300.04	100-1020-105142	Regular PERS System	\$17,289.00	\$17,289.00	\$17,289.00
\$9,994.27	\$3,075.78	\$54,949.77	\$83,000.00	\$42,166.58	\$70,335.33		PERSONNEL	\$119,960.00	\$119,960.00	\$119,960.00
\$4,332.87	\$4,676.00	\$6,280.23	\$6,700.00	\$6,376.55	\$6,376.55	100-1020-205222	Insurance	\$6,695.00	\$6,695.00	\$6,695.00
\$360.65	\$464.07	\$501.15	\$600.00	\$241.51	\$255.24	100-1020-205240	Office Materials & Supplies	\$261.62	\$261.62	\$261.62
\$518.45	\$1,450.84	\$1,770.45	\$1,800.00	\$1,218.89	\$1,849.06	100-1020-205251	Telephones/Cell Phones/DSL	\$2,100.00	\$2,100.00	\$2,100.00
\$6,954.00	\$7,349.36	\$6,656.62	\$7,500.00	\$5,912.80	\$9,359.04	100-1020-205252	Utilities	\$9,593.02	\$9,593.02	\$9,593.02
\$405.03	\$18,025.24	\$19,777.37	\$20,000.00	\$14,611.50	\$15,074.94	100-1020-205260	Contract/Professional Services	\$12,000.00	\$12,000.00	\$12,000.00
\$97.98	\$1,489.39	\$3,808.25	\$3,000.00	\$1,326.14	\$3,326.14	100-1020-205317	Tools and Small Equipment	\$3,000.00	\$3,000.00	\$3,000.00
\$63,933.86	\$38,430.36	\$40,628.66	\$45,000.00	\$37,240.09	\$55,860.14	100-1020-205330	Building and Land Maintenance	\$45,000.00	\$45,000.00	\$45,000.00
\$18,543.41	\$13,045.98	\$17,837.02	\$15,000.00	\$11,770.73	\$18,952.83	100-1020-205335	Custodial Support/Supplies	\$19,426.65	\$19,426.65	\$19,426.65
\$6,597.85	\$3,405.00	\$3,355.78	\$5,000.00	\$4,480.29	\$6,720.44	100-1020-205421	Parks/Grounds Maintenance	\$8,000.00	\$8,000.00	\$8,000.00
\$0.00	\$31,245.03	\$40,884.91	\$40,000.00	\$23,496.00	\$31,865.82	100-1020-205439	Community Support/Beautification	\$32,662.47	\$32,662.47	\$32,662.47
\$976.00	\$1,067.00	\$1,191.00	\$600.00	\$2,023.00	\$3,034.50	100-1020-205474	Mowing	\$3,500.00	\$3,500.00	\$3,500.00
\$0.00	\$0.00	\$458.00	\$2,000.00	\$0.00	\$666.67	100-1020-205475	Tree Removal/Trimming	\$2,000.00	\$2,000.00	\$2,000.00
\$2,901.61	\$4,163.59	\$1,857.85	\$2,000.00	\$368.15	\$666.67	100-1020-205490	Materials & Services	\$1,000.00	\$1,000.00	\$1,000.00
\$0.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00	100-1020-208000	Operating Contingency	\$15,000.00	\$15,000.00	\$15,000.00
\$105,621.71	\$124,811.86	\$145,007.29	\$164,200.00	\$109,065.65	\$152,008.04		MATERIALS AND SERVICES	\$160,238.76	\$160,238.76	\$160,238.76
\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$5,000.00	\$10,000.00	100-1020-217126	Transfer To Commons Reserve	\$0.00	\$0.00	\$0.00
\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$5,000.00	\$10,000.00		TRANSFERS OUT	\$0.00	\$0.00	\$0.00
\$125,615.98	\$137,887.64	\$209,957.06	\$257,200.00	\$156,232.23	\$232,343.37		TOTAL REQUIREMENTS	\$280,198.76	\$280,198.76	\$280,198.76
\$40,841.02	(\$16,064.39)	(\$73,762.61)	\$17,800.00	(\$2,340.03)	\$63,945.87		RESOURCES OVER REQUIREMENTS	(\$52,198.76)	(\$52,198.76)	(\$52,198.76)
\$145,292.06	\$128,550.93	\$54,788.32	\$65,150.93	\$45,010.90	\$111,296.80		ENDING BALANCE	\$59,098.04	\$59,098.04	\$59,098.04



GENERAL FUND

Little Log Church Museum (LLCM)

The Little Log Church Museum was built in the late 1920s by community volunteers using local timber hauled down the Yachats River. It was completed and dedicated in 1930. The church and property were sold to the Oregon Historical Society in 1969 when the congregation outgrew the site. It became a museum in 1970 and was deeded to the City of Yachats in 1986 for the community's use. The Little Log Church Museum houses photographs of the area, settler exhibits, and works by current and former residents. The Church has hosted a number of small performance bookings, and the garden supports indoor and outdoor community events. When up and running, the LLCM received 2,000 – 2,500 visitors annually.

After much anticipation, the Little Log Church Museum is undergoing a comprehensive

renovation this fiscal year. With the renovation underway, the Community Spaces Coordinator will collaborate with the Friends of the LLCM to restore the building to operating condition. The CSC is seeking grant funding to support the building's operations. It will manage the space similarly to the Library, with volunteers maintaining it for visitors, and will handle the building's rental system, much like the Commons.

Funding for LLCM

Funding is provided from Visitor Amenities and the General Fund. The renovation project will be completed through the Capital Improvement Budget with contributions from the Friends of the Little Log Church Museum.

LLM Capital Reserve 150-1025

2021-2022 3rd Preceding Year	2022-2023 2nd Preceding Year	(Soft Close 2) 2023-2024 1st Preceding Year	2024-2025 Adopted Budget	2024-2025 Actual to Feb 2025	2024-2025 Estimated Actual	Account Number	Description	2025-2026 Proposed Budget by Budget Officer	2025-2026 Approved Budget by Budget Committee	2025-2026 Adopted Budget by City Council
\$208,077.50	\$208,077.50	\$194,808.50	\$185,077.12	\$185,077.12	\$185,077.12	150-1025-300101	BEGINNING BALANCE	\$32,721.38	\$32,721.38	\$32,721.38
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1025-314861	Transfer From City Services Ops	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1025-314863	Transfer From Visitor Amenities	\$130,000.00	\$130,000.00	\$130,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1025-314864	Transfer From LLM Ops	\$130,000.00	\$130,000.00	\$130,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1025-314869	Transfer From Parks & Trails Ops	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		RESOURCES	\$260,000.00	\$260,000.00	\$260,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$1,048.10	\$1,572.15	150-1025-105110	Water Lead	\$3,000.00	\$3,000.00	\$3,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$75.68	\$113.52	150-1025-105140	Fringe Benefits	\$320.00	\$320.00	\$320.00
\$0.00	\$0.00	\$0.00	\$0.00	\$220.64	\$330.96	150-1025-105141	Insurance Benefits	\$600.00	\$600.00	\$600.00
\$0.00	\$0.00	\$0.00	\$0.00	\$226.07	\$339.11	150-1025-105142	Regular PERS System	\$660.00	\$660.00	\$660.00
\$0.00	\$0.00	\$0.00	\$0.00	\$1,570.49	\$2,355.74		PERSONNEL	\$4,580.00	\$4,580.00	\$4,580.00
\$0.00	\$13,269.00	\$28,623.85	\$100,000.00	\$12,339.56	\$150,000.00	150-1025-407942	Capital Outlay - Buildings	\$285,000.00	\$285,000.00	\$285,000.00
\$0.00	\$13,269.00	\$28,623.85	\$100,000.00	\$12,339.56	\$150,000.00		CAPITAL OUTLAYS	\$285,000.00	\$285,000.00	\$285,000.00
\$0.00	\$13,269.00	\$28,623.85	\$100,000.00	\$13,910.05	\$152,355.74		TOTAL REQUIREMENTS	\$289,580.00	\$289,580.00	\$289,580.00
\$0.00	(\$13,269.00)	(\$28,623.85)	(\$100,000.00)	(\$13,910.05)	(\$152,355.74)	150-1025-208500	RESOURCES OVER REQUIREMENTS	(\$29,580.00)	(\$29,580.00)	(\$29,580.00)
\$208,077.50	\$194,808.50	\$166,184.65	\$85,077.12	\$171,167.07	\$32,721.38		ENDING BALANCE	\$3,141.38	\$3,141.38	\$3,141.38



GENERAL FUND

Little Log Museum Operations 100-1025

2021-2022 3rd Preceding Year	2022-2023 2nd Preceding Year	(Soft Close 2) 2023-2024 1st Preceding Year	2024-2025 Adopted Budget	2024-2025 Actual to Feb 2025	2024-2025 Estimated Actual	Account Number	Description	2025-2026 Proposed Budget by Budget Officer	2025-2026 Approved Budget by Budget Committee	2025-2026 Adopted Budget by City Council
\$0.00	\$6,147.71	\$13,125.62	\$18,621.62	\$18,621.62	\$18,621.62	100-1025-300101	BEGINNING BALANCE	\$17,204.98	\$17,204.98	\$17,204.98
\$115.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-304335	Rents or Fees	\$5,000.00	\$5,000.00	\$5,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$45.00	\$45.00	100-1025-304460	Inventory Sale	\$1,000.00	\$1,000.00	\$1,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-304480	Gifts/Donations	\$130,000.00	\$130,000.00	\$130,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-304481	Grants	\$0.00	\$0.00	\$0.00
\$8,750.00	\$5,250.00	\$5,000.00	\$2,500.00	\$1,250.00	\$2,500.00	100-1025-314861	Transfer From City Services Ops	\$2,500.00	\$2,500.00	\$2,500.00
\$26,250.00	\$15,750.00	\$15,000.00	\$7,500.00	\$3,750.00	\$7,500.00	100-1025-314863	Transfer From Visitor Amenities	\$20,000.00	\$20,000.00	\$20,000.00
\$35,115.00	\$21,000.00	\$20,000.00	\$10,000.00	\$5,045.00	\$10,045.00		RESOURCES	\$158,500.00	\$158,500.00	\$158,500.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-105101	City Manager	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-105102	Deputy Recorder	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-105103	Bookkeeping/Accounting	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-105104	CIP Coordinator	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-105105	Utility Billing Clerk/CSC	\$0.00	\$0.00	\$0.00
\$499.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-105110	Water Lead	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$133.37	\$0.00	\$23.69	\$35.54	100-1025-105111	Wastewater Lead	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-105112	N/A (Formerly Field Utility 2)	\$0.00	\$0.00	\$0.00
\$24.98	\$24.98	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-105113	N/A (Formerly Field Utility 1)	\$0.00	\$0.00	\$0.00
\$6.06	\$25.96	(\$31.67)	\$0.00	\$29.07	\$43.61	100-1025-105114	Utility Worker 2 (Field Utility A)	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1020-105115	Community Spaces Coordinator	\$7,560.00	\$7,560.00	\$7,560.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1010-105118	Certified Water Technician	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$50.01	\$75.02	100-1020-105119	Code Enforcer/PW	\$579.00	\$579.00	\$579.00
\$0.00	\$0.00	\$89.52	\$0.00	\$31.39	\$47.09	100-1025-105121	Utility Field Foreman (Journeyman)	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$173.22	\$0.00	\$42.67	\$64.01	100-1025-105122	Utility Worker 1 (Field Utility B)	\$0.00	\$0.00	\$0.00
\$54.16	\$5.20	\$27.05	\$0.00	\$13.02	\$19.53	100-1025-105140	Fringe Benefits	\$867.00	\$867.00	\$867.00
\$162.53	\$21.09	\$45.80	\$0.00	\$56.53	\$84.80	100-1025-105141	Insurance Benefits	\$1,628.00	\$1,628.00	\$1,628.00
\$109.62	\$7.90	\$38.26	\$0.00	\$19.68	\$29.52	100-1025-105142	Regular PERS System	\$1,791.00	\$1,791.00	\$1,791.00
\$856.43	\$85.13	\$475.55	\$0.00	\$266.06	\$399.12		PERSONNEL	\$12,425.00	\$12,425.00	\$12,425.00
\$188.00	\$194.00	\$200.00	\$200.00	\$102.00	\$102.00	100-1025-205220	Marketing/Road Sign	\$104.55	\$104.55	\$104.55
\$2,304.72	\$2,487.00	\$3,460.33	\$3,900.00	\$3,711.72	\$3,711.72	100-1025-205222	Insurance	\$3,897.00	\$3,897.00	\$3,897.00
\$531.49	\$56.40	\$25.44	\$100.00	\$16.96	\$25.44	100-1025-205251	Telephones/Cell Phones/DSL	\$26.08	\$26.08	\$26.08
\$1,742.25	\$1,742.48	\$877.29	\$1,000.00	\$473.83	\$694.12	100-1025-205252	Utilities	\$1,500.00	\$1,500.00	\$1,500.00
\$18,394.40	\$7,345.28	\$5,942.48	\$8,000.00	\$0.00	\$2,666.67	100-1025-205330	Building and Land Maintenance	\$5,000.00	\$5,000.00	\$5,000.00
\$3,765.00	\$600.00	\$2,820.00	\$700.00	\$1,786.58	\$2,679.87	100-1025-205421	Parks/Grounds Maintenance	\$2,746.87	\$2,746.87	\$2,746.87
\$888.00	\$436.00	\$512.00	\$500.00	\$214.00	\$849.36	100-1025-205474	Mowing	\$870.59	\$870.59	\$870.59
\$0.00	\$0.00	\$234.00	\$500.00	\$0.00	\$166.67	100-1025-205475	Tree Removal/Trimming	\$500.00	\$500.00	\$500.00
\$0.00	\$1,075.80	\$109.98	\$500.00	\$0.00	\$166.67	100-1025-205490	Materials & Services	\$1,000.00	\$1,000.00	\$1,000.00
\$27,813.86	\$13,936.96	\$14,181.52	\$15,400.00	\$6,305.09	\$11,062.52		MATERIALS AND SERVICES	\$15,645.09	\$15,645.09	\$15,645.09
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-217126	Transfer To LLM Reserve	\$130,000.00	\$130,000.00	\$130,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		TRANSFERS OUT	\$130,000.00	\$130,000.00	\$130,000.00
\$28,670.29	\$14,022.09	\$14,657.07	\$15,400.00	\$6,571.15	\$11,461.64		TOTAL REQUIREMENTS	\$158,070.09	\$158,070.09	\$158,070.09
\$6,444.71	\$6,977.91	\$5,342.93	(\$5,400.00)	(\$1,526.15)	(\$1,416.64)		RESOURCES OVER REQUIREMENTS	\$429.91	\$429.91	\$429.91
\$6,444.71	\$13,125.62	\$18,468.55	\$13,221.62	\$17,095.47	\$17,204.98		ENDING BALANCE	\$17,634.89	\$17,634.89	\$17,634.89



GENERAL FUND

Yachats Public Library

The Yachats Public Library is a community resource primarily run by dedicated volunteers and a part-time Library Administrator. The library's mission is to provide residents and visitors with a welcoming and accessible space where they can engage with both entertainment and informative materials, fostering a vibrant intellectual and cultural environment in the Yachats area.

During this fiscal year, the Library will complete its much-anticipated rebuilding project, funded through various resources, including grants acquired by the Friends of the Library group, endowments, Urban Renewal District funds, and the city's capital improvement budget.

Funding for the Library

The Friends of the Yachats Library is an independent, non-profit organization that supports and promotes library service in the Yachats area. This includes raising money to supplement library operations, financing improvements, maintaining facilities, and covering other vital library-related expenses. Funding is provided through the General Fund's City Services.

For the fiscal year 25/26, the Library aims to hire a part-time Children's Librarian to support its popular children's programs. Children are among the most frequent visitors to the city's library, with popular children's programs.

Library Capital Reserve 150-1030

2021-2022 3rd Preceding Year	2022-2023 2nd Preceding Year	(Soft Close 2) 2023-2024 1st Preceding Year	2024-2025 Adopted Budget	2024-2025 Actual to Feb 2025	2024-2025 Estimated Actual	Account Number	Description	2025-2026 Proposed Budget by Budget Officer	2025-2026 Approved Budget by Budget Committee	2025-2026 Adopted Budget by City Council
\$141,781.50	\$129,369.60	\$103,085.16	\$343,085.16	\$343,085.16	\$343,085.16	150-1030-300101	BEGINNING BALANCE	\$489,756.59	\$489,756.59	\$489,756.59
\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00	150-1030-300105	Beginning Balance - Hall Bequest	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1030-304480	Gifts/Donations	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$400,000.00	\$0.00	\$0.00	150-1030-304481	Grants	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$265,000.00	\$0.00	\$0.00	\$0.00	150-1030-314861	Transfer From City Services Ops	\$125,000.00	\$125,000.00	\$125,000.00
\$0.00	\$0.00	\$0.00	\$600,000.00	\$300,000.00	\$600,000.00	150-1030-314866	Transfer From Urban Renewal Fund	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1030-314870	Transfer From Library Ops	\$400,000.00	\$400,000.00	\$400,000.00
\$0.00	\$0.00	\$265,000.00	\$1,000,000.00	\$300,000.00	\$600,000.00		RESOURCES	\$525,000.00	\$525,000.00	\$525,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$3,716.08	\$5,574.12	150-1030-105110	Water Lead	\$5,000.00	\$5,000.00	\$5,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$268.77	\$403.16	150-1030-105140	Fringe Benefits	\$533.00	\$533.00	\$533.00
\$0.00	\$0.00	\$0.00	\$0.00	\$765.93	\$1,148.90	150-1030-105141	Insurance Benefits	\$1,000.00	\$1,000.00	\$1,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$801.59	\$1,202.39	150-1030-105142	Regular PERS System	\$1,100.00	\$1,100.00	\$1,100.00
\$0.00	\$0.00	\$0.00	\$0.00	\$5,552.37	\$8,328.57		PERSONNEL	\$7,633.00	\$7,633.00	\$7,633.00
\$12,411.90	\$26,284.44	\$38,882.20	\$595,000.00	\$73,300.04	\$595,000.00	150-1030-407942	Capital Outlay - Buildings	\$1,005,000.00	\$1,005,000.00	\$1,005,000.00
\$12,411.90	\$26,284.44	\$38,882.20	\$595,000.00	\$73,300.04	\$595,000.00		CAPITAL OUTLAYS	\$1,005,000.00	\$1,005,000.00	\$1,005,000.00
\$12,411.90	\$26,284.44	\$38,882.20	\$595,000.00	\$78,852.41	\$603,328.57		TOTAL REQUIREMENTS	\$1,012,633.00	\$1,012,633.00	\$1,012,633.00
(\$12,411.90)	(\$26,284.44)	\$226,117.80	\$405,000.00	\$221,147.59	(\$3,328.57)	150-1030-208500	RESOURCES OVER REQUIREMENTS	(\$487,633.00)	(\$487,633.00)	(\$487,633.00)
\$279,369.60	\$253,085.16	\$479,202.96	\$898,085.16	\$714,232.75	\$489,756.59		ENDING BALANCE	\$2,123.59	\$2,123.59	\$2,123.59



GENERAL FUND

Library Operations 100-1030

2021-2022 3rd Preceding Year	2022-2023 2nd Preceding Year	(Soft Close 2) 2023-2024 1st Preceding Year	2024-2025 Adopted Budget	2024-2025 Actual to Feb 2025	2024-2025 Estimated Actual	Account Number	Description	2025-2026 Proposed Budget by Budget Officer	2025-2026 Approved Budget by Budget Committee	2025-2026 Adopted Budget by City Council
\$28,700.20	\$36,951.55	\$27,649.10	\$16,099.10	\$16,099.10	\$16,099.10	100-1030-300101	BEGINNING BALANCE	\$2,707.80	\$2,707.80	\$2,707.80
\$345.00	\$100.00	\$25.54	\$0.00	\$0.00	\$0.00	100-1030-304480	Gifts/Donations	\$400,000.00	\$400,000.00	\$400,000.00
\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	100-1030-304481	Grants	\$0.00	\$0.00	\$0.00
\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1030-304690	Other State Sources	\$0.00	\$0.00	\$0.00
\$33,100.00	\$25,000.00	\$25,000.00	\$25,000.00	\$12,500.00	\$25,000.00	100-1030-314861	Transfer From City Services Ops	\$180,000.00	\$180,000.00	\$180,000.00
\$33,445.00	\$31,100.00	\$30,025.54	\$25,000.00	\$12,500.00	\$25,000.00		RESOURCES	\$580,000.00	\$580,000.00	\$580,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1030-105101	City Manager	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1030-105102	Deputy Recorder	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1030-105103	Bookkeeping/Accounting	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1030-105104	CIP Coordinator	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1030-105105	Utility Billing Clerk/CSC	\$0.00	\$0.00	\$0.00
\$1,217.78	\$0.00	\$44.70	\$0.00	\$0.00	\$0.00	100-1030-105110	Water Lead	\$0.00	\$0.00	\$0.00
\$17.68	\$0.00	\$244.53	\$0.00	\$0.00	\$0.00	100-1030-105111	Wastewater Lead	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1030-105112	N/A (Formerly Field Utility 2)	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1030-105113	N/A (Formerly Field Utility 1)	\$0.00	\$0.00	\$0.00
\$6.06	\$25.96	\$136.47	\$0.00	\$145.34	\$218.01	100-1030-105114	Utility Worker 2 (Field Utility A)	\$0.00	\$0.00	\$0.00
\$0.00	\$10,641.75	\$15,704.50	\$15,000.00	\$11,157.56	\$17,420.91	100-1030-105116	Librarian Part Time	\$21,396.00	\$21,396.00	\$21,396.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1030-105TBD	Children's Librarian Part Time	\$6,000.00	\$6,000.00	\$6,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1010-105118	Certified Water Technician	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$37.51	\$56.27	100-1030-105119	Code Enforcer/PW	\$579.00	\$579.00	\$579.00
\$0.00	\$0.00	\$30.23	\$0.00	\$0.00	\$0.00	100-1030-105121	Utility Field Foreman (Journeyman)	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$19.25	\$0.00	\$32.00	\$48.00	100-1030-105122	Utility Worker 1 (Field Utility B)	\$0.00	\$0.00	\$0.00
\$126.81	\$827.02	\$1,201.60	\$1,500.00	\$835.74	\$1,278.93	100-1030-105140	Fringe Benefits	\$2,979.00	\$2,979.00	\$2,979.00
\$374.33	\$77.97	\$129.65	\$300.00	\$83.69	\$94.96	100-1030-105141	Insurance Benefits	\$0.00	\$0.00	\$0.00
\$259.49	\$3.02	\$2,115.37	\$3,000.00	\$1,758.03	\$3,004.33	100-1030-105142	Regular PERS System	\$4,835.00	\$4,835.00	\$4,835.00
\$2,002.15	\$11,575.72	\$19,626.30	\$19,800.00	\$14,049.87	\$22,121.41		PERSONNEL	\$35,789.00	\$35,789.00	\$35,789.00
\$2,581.29	\$2,785.00	\$3,950.75	\$4,400.00	\$4,187.59	\$4,187.59	100-1030-205222	Insurance	\$4,397.00	\$4,397.00	\$4,397.00
\$348.86	\$2,010.43	\$4,170.25	\$500.00	\$463.32	\$694.98	100-1030-205240	Office Materials & Supplies	\$712.35	\$712.35	\$712.35
\$1,169.07	\$1,291.39	\$1,264.21	\$1,300.00	\$821.37	\$1,233.85	100-1030-205251	Telephones/Cell Phones/DSL	\$1,264.70	\$1,264.70	\$1,264.70
\$1,876.19	\$1,903.29	\$1,438.12	\$0.00	\$748.71	\$1,422.78	100-1030-205252	Utilities	\$1,458.35	\$1,458.35	\$1,458.35
\$0.00	\$2,503.45	\$729.95	\$500.00	\$729.95	\$729.95	100-1030-205260	Contract/Professional Services	\$748.20	\$748.20	\$748.20
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1030-205262	Legal Expense	\$0.00	\$0.00	\$0.00
\$708.62	\$400.00	\$20.00	\$500.00	\$0.00	\$0.00	100-1030-205282	Software	\$250.00	\$250.00	\$250.00
\$1,725.00	\$2,325.00	\$1,986.79	\$0.00	\$363.98	\$514.04	100-1030-205330	Building and Land Maintenance	\$526.89	\$526.89	\$526.89
\$4,335.00	\$3,408.68	\$3,264.17	\$0.00	\$90.00	\$140.28	100-1030-205335	Custodial Support/Supplies	\$143.79	\$143.79	\$143.79
\$45.03	\$235.76	\$0.00	\$0.00	\$23.52	\$35.28	100-1030-205340	Operating Materials & Supplies	\$36.16	\$36.16	\$36.16
\$9,569.33	\$11,944.73	\$15,015.21	\$3,000.00	\$4,790.54	\$7,185.81	100-1030-205345	Programs, Books, and Periodicals	\$10,500.00	\$10,500.00	\$10,500.00
\$224.00	\$187.00	\$188.00	\$100.00	\$38.00	\$125.33	100-1030-205474	Mowing	\$128.46	\$128.46	\$128.46
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1030-205475	Tree Removal/Trimming	\$0.00	\$0.00	\$0.00
\$609.11	\$192.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1030-205490	Materials & Services	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1030-208000	Operating Contingency	\$0.00	\$0.00	\$0.00
\$23,191.50	\$28,826.73	\$32,027.45	\$10,300.00	\$12,256.98	\$16,269.89		MATERIALS AND SERVICES	\$20,165.90	\$20,165.90	\$20,165.90
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1030-217126	Transfer To Library Reserve	\$525,000.00	\$525,000.00	\$525,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		TRANSFERS OUT	\$525,000.00	\$525,000.00	\$525,000.00
\$25,193.65	\$40,402.45	\$51,653.75	\$30,100.00	\$26,306.85	\$38,391.30		TOTAL REQUIREMENTS	\$580,954.90	\$580,954.90	\$580,954.90
\$8,251.35	(\$9,302.45)	(\$21,628.21)	(\$5,100.00)	(\$13,806.85)	(\$13,391.30)		RESOURCES OVER REQUIREMENTS	(\$954.90)	(\$954.90)	(\$954.90)
\$36,951.55	\$27,649.10	\$6,020.89	\$10,999.10	\$2,292.25	\$2,707.80		ENDING BALANCE	\$1,752.90	\$1,752.90	\$1,752.90



GENERAL FUND

Yachats Public Library - A Case for Support

The Case for Adding a Children’s Librarian/ Youth Services Coordinator

Introduction

The Children’s Librarian currently serves the Yachats community by creating and delivering children’s programs. This past year, we saw 65 local children take advantage of our Summer Reading Program. In addition, our Children’s Librarian organized several youth-related activities, such as jewelry making, a lecture on bringing the sea otter back to Oregon waters, and origami. These activities were well attended and attracted audiences ranging from 20 to 45.

Furthermore, the Children’s Librarian has led a group of approximately 20 YYFAP children every other week at the Library, discussing how to find the books they are looking for, and has brought in local dogs for the children to enjoy. We have one assistant who reads to local preschoolers weekly and, in the past, conducted weekly or bi-weekly story times benefiting preschoolers and K-5 students in the library building.

Our Children’s Librarian also orders for and participates in the Halloween book giveaway, distributing over 100 books this past Halloween. Additionally, the Children’s Librarian took part in a book giveaway at the Lion’s Club Santa Breakfast.

The Children’s Library serves as the liaison between the Library and our local Homeschool and YYFAP groups, ensuring that the Library’s book orders meet their specific educational needs. The Children’s Library also submits grant applications, including but not limited to the State-sponsored Summer Reading Program, purchases all the materials and entertainment for this program, and keeps track of attendance and purchases as required by the State.

Benchmarking

Based on the FY23-24 data reported in the Oregon Statistical report by eight similarly sized Oregon libraries (per population served), the Yachats Library has the lowest FTE staffing. Although

Library Name	Population Served	Total FTEs
Adams	1073	0.62
Athena	1504	1.15
Dora	989	1.3
Echo	1154	2.6
Halsey	952	0.75
Oakland	968	0.5
Weston	971	1
Yoncalla	1078	0.4
Yachats	1006	0.25

Children’s Librarians and/or Youth Services Coordinators were not explicitly mentioned in the report, terms such as Non-Supervisory Librarians or Librarian Assistants likely encompass this role.

Opportunity

As we move forward to a larger building with a larger meeting space, we have the opportunity to create a formalized Children’s Librarian position, which aligns with the City’s and Administrator’s goals.

Risks

Failure to create a Children’s Librarian position puts us at risk of not being able to fill this vital role should the current volunteer leave the position.

Recommendation

Create and fill a Children’s Librarian position at approximately 20 hours per month, reporting to the Library Administrator.

Interesting Fact...

Studies show that children who participate in library storytimes and summer reading programs enter school with stronger language and reading skills compared to their peers who do not

GENERAL FUND

Yachats Public Library



GENERAL FUND

Parks & Trails

Yachats cherishes its parks and trails, providing residents and visitors year-round opportunities for recreation, quiet reflection, and meaningful connection with the stunning natural environment.

The City actively maintains a diverse network of public green spaces and accessible walking paths that enhance the quality of life for residents and the visitor experience.

Amenities funds to support maintenance, improvements, and planning efforts that help keep these outdoor spaces safe, accessible, and enjoyable.

Interesting Fact...

All City trails are maintained by volunteers through the Trails/YIPS! City Workgroup.

Funding for Parks & Trails

The Parks & Trails are funded by the Visitor

Parks & Trails Capital Reserve 150-1035

2021-2022 3rd Preceding Year	2022-2023 2nd Preceding Year	(Soft Close 2) 2023-2024 1st Preceding Year	2024-2025 Adopted Budget	2024-2025 Actual to Feb 2025	2024-2025 Estimated Actual	Account Number	Description	2025-2026 Proposed Budget by Budget Officer	2025-2026 Approved Budget by Budget Committee	2025-2026 Adopted Budget by City Council
\$135,155.55	\$219,406.52	\$500,211.07	\$407,451.07	\$407,451.07	\$407,451.07	150-1035-300101	BEGINNING BALANCE	\$186,671.66	\$186,671.66	\$186,671.66
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1035-304240	Tax - Transient Lodging	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$89,110.00	\$0.00	\$0.00	\$0.00	150-1035-304480	Gifts/Donations	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1035-304481	Grants	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1035-304492	804 Trail Mitigation	\$0.00	\$0.00	\$0.00
\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1035-314861	Transfer From City Services Ops	\$0.00	\$0.00	\$0.00
\$0.00	\$300,000.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1035-314863	Transfer From Visitor Amenities	\$400,000.00	\$400,000.00	\$400,000.00
\$44,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1035-314883	Transfer From Urban Renewal Fund	\$0.00	\$0.00	\$0.00
\$94,000.00	\$328,000.00	\$89,110.00	\$0.00	\$0.00	\$0.00		RESOURCES	\$400,000.00	\$400,000.00	\$400,000.00
\$2,777.28	\$553.35	\$1,050.45	\$1,200.00	\$0.00	\$400.00	150-1035-105110	Water Lead	\$0.00	\$0.00	\$0.00
\$69.29	\$40.20	\$76.31	\$80.00	\$0.00	\$26.67	150-1035-105140	Fringe Benefits	\$0.00	\$0.00	\$0.00
\$212.72	\$171.45	\$240.39	\$200.00	\$0.00	\$66.67	150-1035-105141	Insurance Benefits	\$0.00	\$0.00	\$0.00
\$142.56	\$116.13	\$220.49	\$200.00	\$0.00	\$66.67	150-1035-105142	Regular PERS System	\$0.00	\$0.00	\$0.00
\$3,201.85	\$881.13	\$1,587.64	\$1,680.00	\$0.00	\$560.01		PERSONNEL	\$0.00	\$0.00	\$0.00
\$6,547.18	\$46,314.32	\$145,936.57	\$185,000.00	\$194,957.10	\$220,219.40	150-1035-407942	Capital Outlay - Infrastructure	\$350,000.00	\$350,000.00	\$350,000.00
\$6,547.18	\$46,314.32	\$145,936.57	\$185,000.00	\$194,957.10	\$220,219.40		CAPITAL OUTLAYS	\$350,000.00	\$350,000.00	\$350,000.00
\$9,749.03	\$47,195.45	\$147,524.21	\$186,680.00	\$194,957.10	\$220,779.41		TOTAL REQUIREMENTS	\$350,000.00	\$350,000.00	\$350,000.00
\$84,250.97	\$280,804.55	(\$58,414.21)	(\$186,680.00)	(\$194,957.10)	(\$220,779.41)	150-1035-208500	RESOURCES OVER REQUIREMENTS	\$50,000.00	\$50,000.00	\$50,000.00
\$219,406.52	\$500,211.07	\$441,796.86	\$220,771.07	\$212,493.97	\$186,671.66		ENDING BALANCE	\$236,671.66	\$236,671.66	\$236,671.66



GENERAL FUND

Parks & Trails Operations 100-1035

2021-2022 3rd Preceding Year	2022-2023 2nd Preceding Year	(Soft Close 2) 2023-2024 1st Preceding Year	2024-2025 Adopted Budget	2024-2025 Actual to Feb 2025	2024-2025 Estimated Actual	Account Number	Description	2025-2026 Proposed Budget by Budget Officer	2025-2026 Approved Budget by Budget Committee	2025-2026 Adopted Budget by City Council
\$0.00	\$17,677.94	\$24,776.35	\$10,556.35	\$10,556.35	\$10,556.35	100-1035-300101	BEGINNING BALANCE	\$16,194.76	\$16,194.76	\$16,194.76
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1035-304335	Rents or Fees	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1035-304481	Grants	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1035-314861	Transfer From City Services Ops	\$0.00	\$0.00	\$0.00
\$40,000.00	\$25,000.00	\$15,000.00	\$35,000.00	\$17,500.00	\$35,000.00	100-1035-314863	Transfer From Visitor Amenities	\$35,000.00	\$35,000.00	\$35,000.00
\$40,000.00	\$25,000.00	\$15,000.00	\$35,000.00	\$17,500.00	\$35,000.00		RESOURCES	\$35,000.00	\$35,000.00	\$35,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1035-105101	City Manager	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1035-105102	Deputy Recorder	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1035-105103	Bookkeeping/Accounting	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1035-105104	CIP Coordinator	\$0.00	\$0.00	\$0.00
\$2,235.91	\$42.57	\$0.00	\$2,000.00	\$0.00	\$666.67	100-1035-105110	Water Lead	\$2,207.00	\$2,207.00	\$2,207.00
\$123.75	\$148.12	\$644.67	\$500.00	\$679.28	\$1,094.40	100-1035-105111	Wastewater Lead	\$523.00	\$523.00	\$523.00
\$741.56	\$61.80	\$0.00	\$0.00	\$0.00	\$0.00	100-1035-105112	N/A (Formerly Field Utility 2)	\$0.00	\$0.00	\$0.00
\$362.21	\$478.80	\$125.19	\$500.00	\$0.00	\$166.67	100-1035-105113	N/A (Formerly Field Utility 1)	\$0.00	\$0.00	\$0.00
\$97.02	\$337.51	\$450.18	\$0.00	\$930.10	\$1,395.15	100-1035-105114	Utility Worker 2 (Field Utility A)	\$511.00	\$511.00	\$511.00
\$0.00	\$0.00	\$0.00	\$0.00	\$318.96	\$478.44	100-1035-105118	Certified Water Technician	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$1,701.21	\$2,551.82	100-1010-105119	Code Enforcer/PW	\$1,738.00	\$1,738.00	\$1,738.00
\$0.00	\$0.00	\$604.99	\$0.00	\$1,098.50	\$1,213.74	100-1035-105121	Utility Field Foreman (Journeyman)	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$1,688.35	\$600.00	\$426.71	\$1,247.77	100-1035-105122	Utility Worker 1 (Field Utility B)	\$648.00	\$648.00	\$648.00
\$363.40	\$84.83	\$261.52	\$300.00	\$379.77	\$532.99	100-1035-105140	Fringe Benefits	\$599.00	\$599.00	\$599.00
\$1,211.52	\$427.80	\$497.38	\$900.00	\$1,393.75	\$2,266.25	100-1035-105141	Insurance Benefits	\$1,125.00	\$1,125.00	\$1,125.00
\$715.53	\$149.03	\$356.90	\$600.00	\$601.31	\$975.49	100-1035-105142	Regular PERS System	\$1,238.00	\$1,238.00	\$1,238.00
\$5,850.90	\$1,730.46	\$4,629.18	\$5,400.00	\$7,529.59	\$12,589.39		PERSONNEL	\$8,589.00	\$8,589.00	\$8,589.00
\$81.09	\$60.00	\$190.34	\$0.00	\$144.00	\$190.34	100-1035-205214	Marketing	\$195.10	\$195.10	\$195.10
\$1,198.45	\$1,293.00	\$1,866.47	\$2,000.00	\$1,903.45	\$1,903.45	100-1035-205222	Insurance	\$1,999.00	\$1,999.00	\$1,999.00
\$2,004.86	\$4,580.02	\$6,546.94	\$6,000.00	\$4,014.73	\$5,029.79	100-1035-205224	Trails Maintenance/ Supplies/Svcs	\$7,000.00	\$7,000.00	\$7,000.00
\$57.59	\$2,376.24	\$1,691.30	\$3,000.00	\$1,308.21	\$2,577.59	100-1035-205230	Printing (Maps & Signs)	\$3,000.00	\$3,000.00	\$3,000.00
\$164.31	\$67.71	\$30.89	\$200.00	\$46.48	\$69.72	100-1035-205252	Utilities	\$71.46	\$71.46	\$71.46
\$0.00	\$0.00	\$390.00	\$600.00	\$0.00	\$200.00	100-1035-205255	Education and Training/Travel	\$2,600.00	\$2,600.00	\$2,600.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1035-205260	Contract/Professional Services	\$0.00	\$0.00	\$0.00
\$195.60	\$737.11	\$539.12	\$2,000.00	\$0.00	\$666.67	100-1035-205270	Travel (Included in 205255)	\$0.00	\$0.00	\$0.00
\$656.80	\$303.86	\$0.00	\$0.00	\$133.78	\$200.67	100-1035-205317	Tools and Small Equipment	\$1,250.00	\$1,250.00	\$1,250.00
\$1,545.78	\$0.00	\$7,225.95	\$0.00	\$386.38	\$579.57	100-1035-205330	Building and Land Maintenance	\$594.06	\$594.06	\$594.06
\$3,578.08	\$2,150.79	\$1,493.25	\$2,000.00	\$1,208.38	\$1,812.57	100-1035-205421	Parks/Grounds Maintenance	\$2,000.00	\$2,000.00	\$2,000.00
\$0.00	\$0.00	\$1,525.25	\$0.00	\$0.00	\$0.00	100-1035-205440	Equipment & Furniture	\$0.00	\$0.00	\$0.00
\$4,388.00	\$4,506.40	\$5,405.00	\$3,000.00	\$2,139.00	\$3,208.50	100-1035-205474	Mowing	\$3,288.71	\$3,288.71	\$3,288.71
\$1,200.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$333.33	100-1035-205475	Tree Removal/Trimming	\$1,000.00	\$1,000.00	\$1,000.00
\$1,400.60	\$96.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1035-205490	Materials & Services	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	100-1035-208000	Operating Contingency	\$3,000.00	\$3,000.00	\$3,000.00
\$16,471.16	\$16,171.13	\$26,904.51	\$22,800.00	\$11,284.41	\$16,772.20		MATERIALS AND SERVICES	\$25,998.33	\$25,998.33	\$25,998.33
\$22,322.06	\$17,901.59	\$31,533.69	\$28,200.00	\$18,814.00	\$29,361.59		TOTAL REQUIREMENTS	\$34,587.33	\$34,587.33	\$34,587.33
\$17,677.94	\$7,098.41	(\$16,533.69)	\$6,800.00	(\$1,314.00)	\$5,638.41		RESOURCES OVER REQUIREMENTS	\$412.67	\$412.67	\$412.67
\$17,677.94	\$24,776.35	\$8,242.66	\$17,356.35	\$9,242.35	\$16,194.76		ENDING BALANCE	\$16,607.43	\$16,607.43	\$16,607.43



GENERAL FUND

Visitor Amenities - Restricted Fund

The Visitor Amenities fund is restricted by State law and must be used to support tourism-related activities, facilities, welcoming tourists, and promotions.

This fund is utilized to contract the Yachats Area Chamber of Commerce as the Destination Marketing Organization (DMO) for Yachats and its Visitor Center. Through this funding, the DMO is tasked with marketing, advertising, and organizing events for Yachats, enhancing its appeal as a tourist destination. By attracting visitors, filling hotel rooms, and supporting local restaurants, this fund plays a crucial role in boosting local businesses and driving the economic growth of Yachats.

The City of Yachats and Yachats Area Chamber conducted an RFP for a Strategic Marketing Plan that will be a three-year plan, which promises of sustainable growth in promotion and tourism numbers, reflecting a minimum 20% increase in revenue collected from Transient Lodging Tax, which will benefit both the general fund and future tourism promotion initiatives, such as public art

installations and beautification projects, are planned to attract visitors to Yachats.

The Yachats Area Trolley, which was funded purely by grants from Travel Oregon, Oregon Coast Visitors Association, and the Yachats Area Chamber, will have contracted operations from the Visitor Amenities fund.

A large portion of the Visitor Amenities fund will be contributing to the long-awaited Estuary Boardwalk and plans being developed for the recently purchased historic Landmark property.

Funding for Visitor Amenities

The Visitor Amenities Fund, derived from 39% of the Transient Lodging Tax revenue, supports tourism promotion per ORS 320.300.

Interesting Fact....

Over 60% of the General Fund revenue comes from the unrestricted portion of the Transient Lodging Tax.



GENERAL FUND

Visitor Amenities Operations 100-1045

2021-2022 3rd Preceding Year	2022-2023 2nd Preceding Year	(Soft Close 2) 2023-2024 1st Preceding Year	2024-2025 Adopted Budget	2024-2025 Actual to Feb 2025	2024-2025 Estimated Actual	Account Number	Description	2025-2026 Proposed Budget by Budget Officer	2025-2026 Approved Budget by Budget Committee	2025-2026 Adopted Budget by City Council
\$670,851.48	\$1,298,210.93	\$1,356,144.98	\$1,542,944.98	\$1,542,944.98	\$1,542,944.98	100-1045-300101	BEGINNING BALANCE	\$1,564,813.35	\$1,564,813.35	\$1,564,813.35
\$333.31	\$9,823.54	\$23,908.93	\$0.00	\$10,567.04	\$16,550.95	100-1045-301500	Interest Earned	\$0.00	\$0.00	\$0.00
\$537,752.17	\$540,406.08	\$521,779.85	\$537,000.00	\$333,539.26	\$553,507.87	100-1045-304240	Tax - Transient Lodging	\$526,500.00	\$526,500.00	\$526,500.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1045-304481	Grants	\$0.00	\$0.00	\$0.00
\$325,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1045-314872	Transfer From Streets Reserve	\$0.00	\$0.00	\$0.00
\$863,085.48	\$550,229.62	\$545,688.78	\$537,000.00	\$344,106.30	\$570,058.82		RESOURCES	\$526,500.00	\$526,500.00	\$526,500.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1045-105101	City Manager	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1045-105102	Deputy Recorder	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1045-105103	Bookkeeping/Accounting	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1045-105104	CIP Coordinator	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1045-105110	Water Lead	\$0.00	\$0.00	\$0.00
\$459.61	\$359.74	\$444.59	\$0.00	\$254.45	\$318.06	100-1045-105111	Wastewater Lead	\$0.00	\$0.00	\$0.00
\$448.02	\$46.35	\$0.00	\$0.00	\$0.00	\$0.00	100-1045-105112	N/A (Formerly Field Utility 2)	\$0.00	\$0.00	\$0.00
\$911.80	\$1,587.85	\$41.73	\$600.00	\$0.00	\$0.00	100-1045-105113	N/A (Formerly Field Utility 1)	\$0.00	\$0.00	\$0.00
\$691.25	\$722.65	\$1,183.07	\$0.00	\$0.00	\$0.00	100-1045-105114	Utility Worker 2 (Field Utility A)	\$639.00	\$639.00	\$639.00
\$0.00	\$0.00	\$0.00	\$0.00	\$149.76	\$224.64	100-1045-105118	Certified Water Technician	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$1,776.11	\$2,664.17	100-1010-105119	Code Enforcer/PW	\$11,585.00	\$11,585.00	\$11,585.00
\$0.00	\$0.00	\$2,109.76	\$0.00	\$1,004.32	\$1,506.48	100-1045-105121	Utility Field Foreman (Journeyman)	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$2,379.57	\$0.00	\$309.36	\$464.04	100-1045-105122	Utility Worker 1 (Field Utility B)	\$0.00	\$0.00	\$0.00
\$255.98	\$209.06	\$450.22	\$60.00	\$259.75	\$389.63	100-1045-105140	Fringe Benefits	\$1,302.00	\$1,302.00	\$1,302.00
\$1,021.09	\$1,088.34	\$1,927.72	\$100.00	\$2,030.03	\$3,045.05	100-1045-105141	Insurance Benefits	\$2,445.00	\$2,445.00	\$2,445.00
\$413.43	\$334.44	\$855.13	\$100.00	\$339.19	\$508.79	100-1045-105142	Regular PERS System	\$2,689.00	\$2,689.00	\$2,689.00
\$4,201.18	\$4,348.43	\$9,391.79	\$860.00	\$6,122.97	\$9,120.86		PERSONNEL	\$18,660.00	\$18,660.00	\$18,660.00
\$65,000.00	\$30,000.00	\$45,000.00	\$45,000.00	\$33,750.00	\$45,000.00	100-1045-205202	Visitor Center Operations	\$46,125.00	\$46,125.00	\$46,125.00
\$29,017.51	\$36,247.20	\$185,000.00	\$245,000.00	\$162,721.02	\$197,399.27	100-1045-205214	Marketing	\$270,000.00	\$270,000.00	\$270,000.00
\$0.00	\$27,500.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1045-205260	Contract/Professional Services	\$30,000.00	\$30,000.00	\$30,000.00
\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1045-205320	Fireworks	\$0.00	\$0.00	\$0.00
\$6,609.17	\$1,420.00	\$1,470.50	\$70,000.00	\$70,502.29	\$105,753.44	100-1045-205439	Community Support/Beautification	\$110,000.00	\$110,000.00	\$110,000.00
\$987.41	\$2,029.94	\$354.30	\$2,000.00	\$270.98	\$416.88	100-1045-205490	Materials & Services	\$427.30	\$427.30	\$427.30
\$126,614.09	\$122,197.14	\$231,824.80	\$362,000.00	\$267,244.29	\$348,569.59		MATERIALS AND SERVICES	\$456,552.30	\$456,552.30	\$456,552.30
\$26,250.00	\$15,750.00	\$15,000.00	\$7,500.00	\$3,750.00	\$7,500.00	100-1045-217123	Transfer To LLM Ops	\$20,000.00	\$20,000.00	\$20,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1045-217126	Transfer To LLM Reserve	\$130,000.00	\$130,000.00	\$130,000.00
\$38,000.00	\$25,000.00	\$103,000.00	\$75,000.00	\$37,500.00	\$75,000.00	100-1045-217124	Transfer To Commons Ops	\$75,000.00	\$75,000.00	\$75,000.00
\$0.00	\$0.00	\$0.00	\$73,000.00	\$36,500.00	\$73,000.00	100-1045-217126	Transfer To Commons Reserve	\$150,000.00	\$150,000.00	\$150,000.00
\$40,000.00	\$25,000.00	\$15,000.00	\$35,000.00	\$17,500.00	\$35,000.00	100-1045-217127	Transfer To Parks & Trails Ops	\$35,000.00	\$35,000.00	\$35,000.00
\$0.00	\$300,000.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1045-217128	Transfer To Parks & Trails Rsv	\$400,000.00	\$400,000.00	\$400,000.00
\$104,250.00	\$365,750.00	\$133,000.00	\$190,500.00	\$95,250.00	\$190,500.00		TRANSFERS OUT	\$810,000.00	\$810,000.00	\$810,000.00
\$235,065.27	\$492,295.57	\$374,216.59	\$553,360.00	\$368,617.26	\$548,190.45		TOTAL REQUIREMENTS	\$1,285,212.30	\$1,285,212.30	\$1,285,212.30
\$628,020.21	\$57,934.05	\$171,472.19	(\$16,360.00)	(\$24,510.96)	\$21,868.37		RESOURCES OVER REQUIREMENTS	(\$758,712.30)	(\$758,712.30)	(\$758,712.30)
\$1,298,871.69	\$1,356,144.98	\$1,527,617.17	\$1,526,584.98	\$1,518,434.02	\$1,564,813.35		ENDING BALANCE	\$806,101.05	\$806,101.05	\$806,101.05



GENERAL FUND

Streets & Storm Drains

Street Operations

The City of Yachats maintains its streets to ensure safe and accessible transportation throughout the community. Street operations include the repair and upkeep of roads, sidewalks, streetlights, signage, and pavement markings. Regular maintenance helps extend the life of this infrastructure

and supports the safety of pedestrians, cyclists, and drivers.

Funding for Street Operations

Street operations are funded through a combination of General Fund support and State Highway Tax revenue.

Streets Capital Reserve 150-1040

2021-2022 3rd Preceding Year	2022-2023 2nd Preceding Year	(Soft Close 2) 2023-2024 1st Preceding Year	2024-2025 Adopted Budget	2024-2025 Actual to Feb 2025	2024-2025 Estimated Actual	Account Number	Description	2025-2026 Proposed Budget by Budget Officer	2025-2026 Approved Budget by Budget Committee	2025-2026 Adopted Budget by City Council
\$315,906.01	\$101,355.68	\$104,557.17	\$61,157.17	\$61,157.17	\$61,157.17	150-1040-300101	BEGINNING BALANCE	\$83,498.72	\$83,498.72	\$83,498.72
\$0.00	\$0.00	\$250,000.00	\$40,000.00	\$20,000.00	\$40,000.00	150-1040-304481	Grants (ODOT)	\$180,000.00	\$180,000.00	\$180,000.00
\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1040-304864	Transfer From Streets Operations	\$0.00	\$0.00	\$0.00
\$100,000.00	\$4,000.00	\$0.00	\$115,000.00	\$57,500.00	\$115,000.00	150-1040-314861	Transfer From City Services	\$100,000.00	\$100,000.00	\$100,000.00
\$230,000.00	\$13,000.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1040-314883	Transfer From Urban Renewal	\$50,000.00	\$50,000.00	\$50,000.00
\$333,000.00	\$17,000.00	\$250,000.00	\$155,000.00	\$77,500.00	\$155,000.00		RESOURCES	\$330,000.00	\$330,000.00	\$330,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1040-105101	City Manager	\$0.00	\$0.00	\$0.00
\$3,113.30	\$2,429.88	\$3,620.70	\$3,000.00	\$3,527.11	\$4,925.79	150-1040-105110	Water Lead	\$1,000.00	\$1,000.00	\$1,000.00
\$0.00	\$0.00	\$44.46	\$0.00	\$95.03	\$190.06	150-1040-105111	Wastewater Lead	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$109.06	\$0.00	\$0.00	\$0.00	100-1040-105114	Utility Worker 2 (Field Utility A)	\$0.00	\$0.00	\$0.00
\$409.66	\$199.50	\$274.05	\$600.00	\$261.87	\$362.49	150-1040-105140	Fringe Benefits	\$106.00	\$106.00	\$106.00
\$1,407.61	\$791.08	\$982.87	\$2,000.00	\$759.15	\$990.06	150-1040-105141	Insurance Benefits	\$200.00	\$200.00	\$200.00
\$842.67	\$510.14	\$779.91	\$1,000.00	\$775.57	\$1,077.80	150-1040-105142	Regular PERS System	\$220.00	\$220.00	\$220.00
\$5,773.24	\$3,930.60	\$5,811.05	\$6,600.00	\$5,418.73	\$7,546.20		PERSONNEL	\$1,526.00	\$1,526.00	\$1,526.00
\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1040-207120	Transfer To City Services	\$0.00	\$0.00	\$0.00
\$325,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1040-217125	Transfer To Visitor Amenities	\$0.00	\$0.00	\$0.00
\$525,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		TRANSFERS OUT	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$2,384.00	\$3,576.00	150-1040-407946	Capital Outlay - Parking/Paving	\$0.00	\$0.00	\$0.00
\$16,777.09	\$9,867.91	\$304,587.79	\$190,000.00	\$81,024.17	\$121,536.26	150-1040-407947	Capital Outlay - Street Projects	\$165,000.00	\$165,000.00	\$165,000.00
\$16,777.09	\$9,867.91	\$304,587.79	\$190,000.00	\$83,408.17	\$125,112.26		CAPITAL OUTLAYS	\$165,000.00	\$165,000.00	\$165,000.00
\$547,550.33	\$13,798.51	\$310,398.84	\$196,600.00	\$88,826.90	\$132,658.46		TOTAL REQUIREMENTS	\$166,526.00	\$166,526.00	\$166,526.00
(\$214,550.33)	\$3,201.49	(\$60,398.84)	(\$41,600.00)	(\$11,326.90)	\$22,341.55		RESOURCES OVER REQUIREMENTS	\$163,474.00	\$163,474.00	\$163,474.00
\$101,355.68	\$104,557.17	\$44,158.33	\$19,557.17	\$49,830.27	\$83,498.72		ENDING BALANCE	\$246,972.72	\$246,972.72	\$246,972.72



GENERAL FUND

Streets Operations 100-1040

2021-2022 3rd Preceding Year	2022-2023 2nd Preceding Year	(Soft Close 2) 2023-2024 1st Preceding Year	2024-2025 Adopted Budget	2024-2025 Actual to Feb 2025	2024-2025 Estimated Actual	Account Number	Description	2025-2026 Proposed Budget by Budget Officer	2025-2026 Approved Budget by Budget Committee	2025-2026 Adopted Budget by City Council
\$14,572.31	\$67,072.93	\$65,580.85	\$61,680.85	\$61,680.85	\$61,680.85	100-1040-300101	BEGINNING BALANCE	\$66,490.55	\$66,490.55	\$66,490.55
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1040-304481	Grants	\$0.00	\$0.00	\$0.00
\$73,407.43	\$81,471.10	\$80,588.78	\$72,000.00	\$47,911.91	\$80,032.43	100-1040-304650	Tax - State Highway	\$82,033.24	\$82,033.24	\$82,033.24
\$61,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1040-314861	Transfer From City Services	\$0.00	\$0.00	\$0.00
\$134,407.43	\$81,471.10	\$80,588.78	\$72,000.00	\$47,911.91	\$80,032.43		RESOURCES	\$82,033.24	\$82,033.24	\$82,033.24
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1040-105101	City Manager	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1040-105102	Deputy Recorder	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1040-105103	Bookkeeping/Accounting	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1040-105104	CIP Coordinator	\$0.00	\$0.00	\$0.00
\$3,005.47	\$3,062.83	\$1,850.55	\$2,000.00	\$1,446.73	\$1,954.61	100-1040-105110	Water Lead	\$2,207.00	\$2,207.00	\$2,207.00
\$4,094.64	\$5,446.59	\$4,452.26	\$3,500.00	\$3,348.92	\$4,382.56	100-1040-105111	Wastewater Lead	\$3,659.00	\$3,659.00	\$3,659.00
\$3,653.34	\$357.62	\$0.00	\$0.00	\$0.00	\$0.00	100-1040-105112	N/A (Formerly Field Utility 2)	\$0.00	\$0.00	\$0.00
\$3,519.65	\$5,430.57	\$1,435.87	\$1,500.00	\$0.00	\$0.00	100-1040-105113	N/A (Formerly Field Utility 1)	\$0.00	\$0.00	\$0.00
\$1,424.91	\$2,393.13	\$294.75	\$5,100.00	\$1,315.22	\$1,972.83	100-1040-105114	Utility Worker 2 (Field Utility A)	\$1,598.00	\$1,598.00	\$1,598.00
\$0.00	\$0.00	\$0.00	\$0.00	\$1,907.26	\$2,860.89	100-1040-105118	Certified Water Technician	\$3,781.00	\$3,781.00	\$3,781.00
\$0.00	\$0.00	\$0.00	\$0.00	\$2,842.00	\$4,263.00	100-1040-105119	Code Enforcer/PW	\$2,896.00	\$2,896.00	\$2,896.00
\$0.00	\$0.00	\$3,863.67	\$5,000.00	\$2,893.90	\$4,903.59	100-1040-105121	Utility Field Foreman (Journeyman)	\$5,648.00	\$5,648.00	\$5,648.00
\$0.00	\$0.00	\$2,704.61	\$900.00	\$2,587.88	\$3,881.82	100-1040-105122	Utility Worker 1 (Field Utility B)	\$1,008.00	\$1,008.00	\$1,008.00
\$1,697.07	\$1,331.89	\$1,071.70	\$1,900.00	\$1,196.17	\$1,717.15	100-1040-105140	Fringe Benefits	\$2,215.00	\$2,215.00	\$2,215.00
\$6,173.66	\$5,953.35	\$3,090.73	\$3,600.00	(\$450.32)	\$1,200.00	100-1040-105141	Insurance Benefits	\$4,159.00	\$4,159.00	\$4,159.00
\$2,995.49	\$2,472.77	\$1,992.02	\$4,000.00	\$2,273.13	\$3,389.51	100-1040-105142	Regular PERS System	\$4,575.00	\$4,575.00	\$4,575.00
\$26,564.23	\$26,448.75	\$20,756.16	\$27,500.00	\$19,360.89	\$30,525.96		PERSONNEL	\$31,746.00	\$31,746.00	\$31,746.00
\$2,765.66	\$2,985.00	\$3,678.14	\$4,300.00	\$4,092.41	\$4,092.41	100-1040-205222	Insurance	\$4,297.00	\$4,297.00	\$4,297.00
\$2,185.61	\$1,148.91	\$747.42	\$1,000.00	\$8.98	\$333.33	100-1040-205312	Equipment Fuel/Tires/Parts	\$341.66	\$341.66	\$341.66
\$179.82	\$2,313.60	\$3,954.33	\$2,700.00	\$300.39	\$900.00	100-1040-205313	Eqpt Repair (Included in 205470)	\$0.00	\$0.00	\$0.00
\$690.70	\$266.91	\$17.40	\$600.00	\$1,480.41	\$2,220.62	100-1040-205317	Tools and Small Equipment	\$5,000.00	\$5,000.00	\$5,000.00
\$5,516.22	\$3,455.07	\$9,274.76	\$6,000.00	\$1,230.90	\$2,110.04	100-1040-205361	Field Parts	\$3,000.00	\$3,000.00	\$3,000.00
\$801.48	\$1,360.48	\$1,220.14	\$1,500.00	\$839.67	\$1,024.07	100-1040-205362	Field Consumables	\$2,000.00	\$2,000.00	\$2,000.00
\$507.33	\$3,585.00	\$3,952.00	\$3,000.00	\$420.00	\$584.45	100-1040-205363	Field Outside Services	\$599.06	\$599.06	\$599.06
\$20,800.76	\$19,602.28	\$17,989.84	\$18,000.00	\$13,521.52	\$21,277.02	100-1040-205411	Street Lighting	\$21,808.95	\$21,808.95	\$21,808.95
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1040-205470	Equipment Repair & Maintenance	\$922.50	\$922.50	\$922.50
\$13,795.00	\$12,559.00	\$15,044.00	\$10,000.00	\$5,881.00	\$8,821.50	100-1040-205474	Mowing	\$9,042.04	\$9,042.04	\$9,042.04
\$5,100.00	\$9,238.18	\$2,250.00	\$10,000.00	\$100.00	\$3,333.33	100-1040-205475	Tree Removal/Trimming	\$7,500.00	\$7,500.00	\$7,500.00
\$52,342.58	\$56,514.43	\$58,128.03	\$57,100.00	\$27,875.28	\$44,696.77		MATERIALS AND SERVICES	\$54,511.21	\$54,511.21	\$54,511.21
\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1040-217126	Transfer To Streets Reserve	\$0.00	\$0.00	\$0.00
\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		TRANSFERS OUT	\$0.00	\$0.00	\$0.00
\$81,906.81	\$82,963.18	\$78,884.19	\$84,600.00	\$47,236.17	\$75,222.73		TOTAL REQUIREMENTS	\$86,257.21	\$86,257.21	\$86,257.21
\$52,500.62	(\$1,492.08)	\$1,704.59	(\$12,600.00)	\$675.74	\$4,809.70		RESOURCES OVER REQUIREMENTS	(\$4,223.97)	(\$4,223.97)	(\$4,223.97)
\$67,072.93	\$65,580.85	\$67,285.44	\$49,080.85	\$62,356.59	\$66,490.55		ENDING BALANCE	\$62,266.58	\$62,266.58	\$62,266.58



GENERAL FUND

Streets & Storm Drains

Storm Drain Operations

Storm Drain operations focus on managing surface water runoff to protect public infrastructure, natural waterways, and coastal ecosystems. Maintaining and improving the stormwater system helps reduce flooding, improve water quality, and

protect the health of nearby streams and the ocean.

Funding for Storm Drain Operations

Storm Drain operations are funded through the General Fund.

Storm Drains Capital Reserve 150-1050

2021-2022 3rd Preceding Year	2022-2023 2nd Preceding Year	(Soft Close 2) 2023-2024 1st Preceding Year	2024-2025 Adopted Budget	2024-2025 Actual to Feb 2025	2024-2025 Estimated Actual	Account Number	Description	2025-2026 Proposed Budget by Budget Officer	2025-2026 Approved Budget by Budget Committee	2025-2026 Adopted Budget by City Council
\$40,000.00	\$70,198.01	\$113,811.49	\$61,446.49	\$61,446.49	\$61,446.49	150-1050-300101	BEGINNING BALANCE	\$57,154.63	\$57,154.63	\$57,154.63
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1050-314861	Transfer From City Services	\$30,000.00	\$30,000.00	\$30,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1050-304481	Grants	\$0.00	\$0.00	\$0.00
\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1050-314883	Transfer From Urban Renewal	\$50,000.00	\$50,000.00	\$50,000.00
\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00		RESOURCES	\$80,000.00	\$80,000.00	\$80,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1050-105101	City Manager	\$0.00	\$0.00	\$0.00
\$79.86	\$552.13	\$1,609.20	\$4,200.00	\$557.79	\$2,008.04	150-1050-105110	Water Lead	\$1,000.00	\$1,000.00	\$1,000.00
\$0.00	\$0.00	\$511.28	\$0.00	\$331.97	\$848.35	150-1050-105111	Wastewater Lead	\$0.00	\$0.00	\$0.00
\$8.14	\$41.38	\$153.91	\$400.00	\$64.31	\$210.19	150-1050-105140	Fringe Benefits	\$106.00	\$106.00	\$106.00
\$24.14	\$177.11	\$510.05	\$1,400.00	\$192.02	\$645.53	150-1050-105141	Insurance Benefits	\$200.00	\$200.00	\$200.00
\$16.77	\$115.90	\$404.01	\$700.00	\$171.81	\$579.75	150-1050-105142	Regular PERS System	\$220.00	\$220.00	\$220.00
\$128.91	\$886.52	\$3,188.45	\$6,700.00	\$1,317.90	\$4,291.86		PERSONNEL	\$1,526.00	\$1,526.00	\$1,526.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1050-407922	Capital Outlay - Improvements	\$0.00	\$0.00	\$0.00
\$50.00	\$0.00	\$48,145.00	\$0.00	\$0.00	\$0.00	150-1050-407942	Capital Outlay - Infrastructure	\$0.00	\$0.00	\$0.00
\$19,623.08	\$5,500.00	\$8,250.00	\$0.00	\$0.00	\$0.00	150-1050-407947	Capital Outlay - Storm Drain Projects	\$107,000.00	\$107,000.00	\$107,000.00
\$19,673.08	\$5,500.00	\$56,395.00	\$0.00	\$0.00	\$0.00		CAPITAL OUTLAYS	\$107,000.00	\$107,000.00	\$107,000.00
\$19,801.99	\$6,386.52	\$59,583.45	\$6,700.00	\$1,317.90	\$4,291.86		TOTAL REQUIREMENTS	\$108,526.00	\$108,526.00	\$108,526.00
\$30,198.01	\$43,613.48	(\$59,583.45)	(\$6,700.00)	(\$1,317.90)	(\$4,291.86)	150-1050-208500	RESOURCES OVER REQUIREMENTS	(\$28,526.00)	(\$28,526.00)	(\$28,526.00)
\$70,198.01	\$113,811.49	\$54,228.04	\$54,746.49	\$60,128.59	\$57,154.63		ENDING BALANCE	\$28,628.63	\$28,628.63	\$28,628.63



GENERAL FUND

Storm Drains Operations 100-1050

2021-2022 3rd Preceding Year	2022-2023 2nd Preceding Year	(Soft Close 2) 2023-2024 1st Preceding Year	2024-2025 Adopted Budget	2024-2025 Actual to Feb 2025	2024-2025 Estimated Actual	Account Number	Description	2025-2026 Proposed Budget by Budget Officer	2025-2026 Approved Budget by Budget Committee	2025-2026 Adopted Budget by City Council
\$68,823.84	\$41,135.59	\$19,874.43	\$9,674.43	\$9,674.43	\$9,674.43	100-1050-300101	BEGINNING BALANCE	\$23,163.35	\$23,163.35	\$23,163.35
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1050-304481	Grants	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$10,000.00	\$30,000.00	\$15,000.00	\$30,000.00	100-1050-314861	Transfer From City Services	\$30,000.00	\$30,000.00	\$30,000.00
\$0.00	\$0.00	\$10,000.00	\$30,000.00	\$15,000.00	\$30,000.00		RESOURCES	\$30,000.00	\$30,000.00	\$30,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1050-105101	City Manager	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1050-105102	Deputy Recorder	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1050-105103	Bookkeeping/Accounting	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1050-105104	CIP Coordinator	\$0.00	\$0.00	\$0.00
\$2,004.32	\$481.33	\$401.55	\$500.00	\$139.92	\$168.77	100-1050-105110	Water Lead	\$526.00	\$526.00	\$526.00
\$2,854.09	\$3,753.88	\$5,030.25	\$3,500.00	\$2,301.53	\$2,992.32	100-1050-105111	Wastewater Lead	\$3,659.00	\$3,659.00	\$3,659.00
\$1,965.53	\$1,083.71	\$0.00	\$0.00	\$0.00	\$0.00	100-1050-105112	N/A (Formerly Field Utility 2)	\$0.00	\$0.00	\$0.00
\$2,309.86	\$3,467.47	\$152.86	\$1,600.00	\$0.00	\$0.00	100-1050-105113	N/A (Formerly Field Utility 1)	\$0.00	\$0.00	\$0.00
\$1,357.28	\$2,167.41	\$401.21	\$5,000.00	\$488.41	\$732.62	100-1050-105114	Utility Worker 2 (Field Utility A)	\$1,726.00	\$1,726.00	\$1,726.00
\$0.00	\$0.00	\$0.00	\$0.00	\$1,460.20	\$2,190.30	100-1050-105118	Certified Water Technician	\$3,781.00	\$3,781.00	\$3,781.00
\$0.00	\$0.00	\$0.00	\$0.00	\$850.42	\$1,275.63	100-1050-105119	Code Enforcer/PW	\$2,896.00	\$2,896.00	\$2,896.00
\$0.00	\$0.00	\$2,815.01	\$5,000.00	\$995.22	\$1,492.83	100-1050-105121	Utility Field Foreman (Journeyman)	\$5,648.00	\$5,648.00	\$5,648.00
\$0.00	\$0.00	\$1,755.30	\$900.00	\$890.14	\$1,335.21	100-1050-105122	Utility Worker 1 (Field Utility B)	\$1,008.00	\$1,008.00	\$1,008.00
\$1,068.14	\$961.10	\$775.78	\$1,800.00	\$518.43	\$623.28	100-1050-105140	Fringe Benefits	\$2,049.00	\$2,049.00	\$2,049.00
\$3,919.48	\$4,183.56	\$1,965.09	\$3,300.00	\$1,799.84	\$2,501.57	100-1050-105141	Insurance Benefits	\$3,849.00	\$3,849.00	\$3,849.00
\$1,839.60	\$1,656.86	\$1,324.76	\$3,600.00	\$1,044.21	\$1,287.56	100-1050-105142	Regular PERS System	\$4,234.00	\$4,234.00	\$4,234.00
\$17,318.30	\$17,755.32	\$14,621.81	\$25,200.00	\$10,488.32	\$14,600.09		PERSONNEL	\$29,376.00	\$29,376.00	\$29,376.00
\$6,438.55	\$2,856.93	\$5,499.53	\$5,500.00	\$1,494.82	\$1,644.32	100-1050-205313	Eqpt Repair (Included in 205470)	\$0.00	\$0.00	\$0.00
\$0.00	\$63.99	\$0.00	\$500.00	\$0.00	\$166.67	100-1050-205317	Tools and Small Equipment	\$500.00	\$500.00	\$500.00
\$3,931.40	\$584.92	\$0.00	\$300.00	\$0.00	\$100.00	100-1050-205367	Storm Drain Parts	\$500.00	\$500.00	\$500.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1050-205368	Storm Drain Consumables	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1050-205369	Storm Drain Outside Services	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1050-205470	Equipment Repair & Maintenance	\$5,000.00	\$5,000.00	\$5,000.00
\$10,369.95	\$3,505.84	\$5,499.53	\$6,300.00	\$1,494.82	\$1,910.99		MATERIALS AND SERVICES	\$6,000.00	\$6,000.00	\$6,000.00
\$27,688.25	\$21,261.16	\$20,121.34	\$31,500.00	\$11,983.14	\$16,511.08		TOTAL REQUIREMENTS	\$35,376.00	\$35,376.00	\$35,376.00
(\$27,688.25)	(\$21,261.16)	(\$10,121.34)	(\$1,500.00)	\$3,016.86	\$13,488.92		RESOURCES OVER REQUIREMENTS	(\$5,376.00)	(\$5,376.00)	(\$5,376.00)
\$41,135.59	\$19,874.43	\$9,753.09	\$8,174.43	\$12,691.29	\$23,163.35		ENDING BALANCE	\$17,787.35	\$17,787.35	\$17,787.35



ENTERPRISE FUND

Public Works & Water Operations

The Enterprise funds encompass the Public Works division, responsible for operating and maintaining the city's vital infrastructure, including water supply, wastewater management, storm drainage systems, and road networks. With dedication, Public Works provides indispensable services around the clock, all year round, ensuring the well-being of residents and businesses in Yachats.

Enterprise Funds are used to acquire, operate, and maintain the City's utility facilities and services, supported by revenue from service charges to Yachats' utility customers.

Water Operations

The primary mission of water operations is to keep the water system in excellent condition, including repairs, maintenance, and upgrades. They aim to provide their customers with a dependable supply of high-quality water.

Reminder...

An enterprise fund is a self-supporting fund that pays for services through customer fees rather than general tax dollars.

Water Capital Reserve 660-1705

2021-2022 3rd Preceding Year	2022-2023 2nd Preceding Year	(Soft Close 2) 2023-2024 1st Preceding Year	2024-2025 Adopted Budget	2024-2025 Actual to Feb 2025	2024-2025 Estimated Actual	Account Number	Description	2025-2026 Proposed Budget by Budget Officer	2025-2026 Approved Budget by Budget Committee	2025-2026 Adopted Budget by City Council
\$1,121,613.63	\$1,769,110.89	\$1,854,322.94	\$1,962,447.94	\$1,962,447.94	\$1,962,447.94	660-1705-300101	BEGINNING BALANCE	\$1,810,237.69	\$1,810,237.69	\$1,810,237.69
\$3,904.95	\$20,262.10	\$45,548.91	\$57,000.00	\$58,375.34	\$94,186.57	660-1705-301500	Interest Earned	\$76,029.98	\$76,029.98	\$76,029.98
\$0.00	\$0.00	\$26,425.00	\$0.00	\$0.00	\$0.00	660-1705-304481	Grants	\$0.00	\$0.00	\$0.00
\$500,000.00	\$150,000.00	\$374,000.00	\$0.00	\$0.00	\$0.00	660-1705-314861	Transfer From City Services Ops	\$0.00	\$0.00	\$0.00
\$12,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	660-1705-314866	Transfer From Urban Renewal Fund	\$500,000.00	\$500,000.00	\$500,000.00
\$200,000.00	\$200,000.00	\$250,000.00	\$250,000.00	\$125,000.00	\$250,000.00	660-1705-314875	Transfer From Water Ops	\$200,000.00	\$200,000.00	\$200,000.00
\$0.00	\$0.00	\$49,000.00	\$60,000.00	\$30,000.00	\$60,000.00	660-1705-314879	Transfer From SDC Fund	\$250,000.00	\$250,000.00	\$250,000.00
\$715,904.95	\$374,262.10	\$744,973.91	\$367,000.00	\$213,375.34	\$404,186.57		RESOURCES	\$1,026,029.98	\$1,026,029.98	\$1,026,029.98
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	660-1705-105101	City Manager	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	660-1705-105102	Deputy Recorder	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	660-1705-105103	Bookkeeping/Accounting	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	660-1705-105104	Utility Billing Clerk (City Clerk II)	\$0.00	\$0.00	\$0.00
\$5,040.81	\$13,427.37	\$16,360.20	\$15,000.00	\$10,103.84	\$13,254.50	660-1705-105110	Water Lead	\$18,800.00	\$18,800.00	\$18,800.00
\$35.36	\$218.83	\$1,422.70	\$2,000.00	\$422.35	\$633.53	660-1705-105111	Wastewater Lead	\$0.00	\$0.00	\$0.00
\$0.00	\$154.49	\$0.00	\$0.00	\$0.00	\$0.00	660-1705-105112	N/A (Formerly Field Utility 2)	\$0.00	\$0.00	\$0.00
\$0.00	\$124.91	\$0.00	\$0.00	\$0.00	\$0.00	660-1705-105113	N/A (Formerly Field Utility 1)	\$0.00	\$0.00	\$0.00
\$0.00	\$121.27	(\$99.44)	\$0.00	\$203.46	\$305.19	660-1705-105114	Utility Worker 2 (Field Utility A)	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	660-1705-105118	Succession Planning w/ License	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$180.28	\$270.42	660-1705-105119	Succession Planning Entry Level	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$656.46	\$0.00	\$219.70	\$530.08	660-1705-105121	Utility Field Foreman (Journeyman)	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$307.94	\$0.00	\$149.35	\$298.70	660-1705-105122	Utility Worker 1 (Field Utility B)	\$0.00	\$0.00	\$0.00
\$518.41	\$1,134.91	\$1,355.73	\$1,800.00	\$813.54	\$1,085.70	660-1705-105140	Fringe Benefits	\$2,002.00	\$2,002.00	\$2,002.00
\$1,688.08	\$4,452.56	\$4,425.32	\$4,300.00	\$2,536.30	\$3,272.98	660-1705-105141	Insurance Benefits	\$3,760.00	\$3,760.00	\$3,760.00
\$1,064.18	\$2,917.76	\$3,727.17	\$3,600.00	\$2,361.68	\$3,145.80	660-1705-105142	Regular PERS System	\$4,136.00	\$4,136.00	\$4,136.00
\$8,346.84	\$22,552.10	\$28,156.08	\$26,700.00	\$16,990.50	\$22,796.90		PERSONNEL	\$28,698.00	\$28,698.00	\$28,698.00
\$0.00	\$33,763.77	\$108,087.39	\$0.00	\$0.00	\$0.00	660-1705-407941	Capital Outlay - Equipment	\$0.00	\$0.00	\$0.00
\$60,060.85	\$232,734.18	\$385,350.52	\$1,054,000.00	\$355,733.28	\$533,599.92	660-1705-407948	Capital Outlay - Water Systems	\$1,755,000.00	\$1,755,000.00	\$1,755,000.00
\$60,060.85	\$266,497.95	\$493,437.91	\$1,054,000.00	\$355,733.28	\$533,599.92		CAPITAL OUTLAYS	\$1,755,000.00	\$1,755,000.00	\$1,755,000.00
\$68,407.69	\$289,050.05	\$521,593.99	\$1,080,700.00	\$372,723.78	\$556,396.82		TOTAL REQUIREMENTS	\$1,783,698.00	\$1,783,698.00	\$1,783,698.00
\$647,497.26	\$85,212.05	\$223,379.92	(\$713,700.00)	(\$159,348.44)	(\$152,210.25)		RESOURCES OVER REQUIREMENTS	(\$757,668.02)	(\$757,668.02)	(\$757,668.02)
\$1,769,110.89	\$1,854,322.94	\$2,077,702.86	\$1,248,747.94	\$1,803,099.50	\$1,810,237.69		ENDING BALANCE	\$1,052,569.67	\$1,052,569.67	\$1,052,569.67

ENTERPRISE FUND

Water Operations 660-1700

2021-2022 3rd Preceding Year	2022-2023 2nd Preceding Year	(Soft Close 2) 2023-2024 1st Preceding Year	2024-2025 Adopted Budget	2024-2025 Actual to Feb 2025	2024-2025 Estimated Actual	Account Number	Description	2025-2026 Proposed Budget by Budget Officer	2025-2026 Approved Budget by Budget Committee	2025-2026 Adopted Budget by City Council
\$128,055.77	\$154,859.63	\$186,781.55	\$259,161.55	\$259,161.55	\$259,161.55	660-1700-300101	BEGINNING BALANCE	\$198,603.00	\$198,603.00	\$198,603.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	660-1700-301500	Interest Earned	\$8,341.33	\$8,341.33	\$8,341.33
\$792,893.22	\$850,013.94	\$892,236.23	\$977,000.00	\$635,392.32	\$936,083.01	660-1700-304310	Water Services	\$1,072,500.00	\$1,072,500.00	\$1,072,500.00
\$5,100.00	\$3,400.00	\$5,557.68	\$4,000.00	\$9,350.00	\$13,470.35	660-1700-304320	Installation Charges	\$7,500.00	\$7,500.00	\$7,500.00
\$500.00	\$560.28	\$1,068.00	\$1,000.00	\$3,468.22	\$4,500.68	660-1700-304335	Rents or Fees	\$2,500.00	\$2,500.00	\$2,500.00
\$0.00	\$38,400.00	\$0.00	\$0.00	\$0.00	\$0.00	660-1700-304481	Grants	\$0.00	\$0.00	\$0.00
\$798,493.22	\$892,374.22	\$898,861.91	\$982,000.00	\$648,210.54	\$954,054.04		RESOURCES	\$1,090,841.33	\$1,090,841.33	\$1,090,841.33
\$20,685.60	\$35,841.11	\$28,532.99	\$30,000.00	\$22,180.04	\$33,957.39	660-1700-105101	City Manager	\$39,605.00	\$39,605.00	\$39,605.00
\$10,706.09	\$12,187.94	\$15,323.06	\$0.00	\$10,890.04	\$16,264.93	660-1700-105102	Deputy Recorder	\$16,958.00	\$16,958.00	\$16,958.00
\$0.00	\$0.00	\$7,153.11	\$15,100.00	\$8,178.61	\$16,199.08	660-1700-105103	Bookkeeping/Accounting	\$15,425.00	\$15,425.00	\$15,425.00
\$0.00	\$2,000.96	\$12,814.74	\$25,200.00	\$14,171.54	\$24,206.14	670-1800-105104	CIP Coordinator	\$16,094.00	\$16,094.00	\$16,094.00
\$0.00	\$0.00	\$0.00	\$16,600.00	\$9,278.37	\$13,917.56	660-1700-105105	Utility Billing Clerk/CSC	\$25,977.00	\$25,977.00	\$25,977.00
\$0.00	\$0.00	\$1,985.38	\$5,700.00	\$2,120.56	\$4,210.96	660-1700-105108	Planner	\$7,343.00	\$7,343.00	\$7,343.00
\$50,861.87	\$60,178.38	\$57,957.34	\$55,000.00	\$40,212.93	\$62,347.32	660-1700-105110	Water Lead	\$59,702.00	\$59,702.00	\$59,702.00
\$6,028.18	\$11,231.47	\$22,625.25	\$10,000.00	\$14,345.94	\$22,649.03	660-1700-105111	Wastewater Lead	\$10,977.00	\$10,977.00	\$10,977.00
\$44,873.27	\$3,598.91	\$0.00	\$0.00	\$0.00	\$0.00	660-1700-105112	N/A (Formerly Field Utility 2)	\$0.00	\$0.00	\$0.00
\$24,170.85	\$33,466.01	\$4,737.47	\$7,000.00	\$0.00	\$2,333.33	660-1700-105113	N/A (Formerly Field Utility 1)	\$0.00	\$0.00	\$0.00
\$9,459.23	\$18,387.85	\$19,087.31	\$0.00	\$13,749.19	\$20,623.79	660-1700-105114	Utility Worker 2 (Field Utility A)	\$7,606.00	\$7,606.00	\$7,606.00
\$0.00	\$0.00	\$0.00	\$34,000.00	\$25,793.64	\$38,690.46	660-1700-105118	Certified Water Technician	\$45,376.00	\$45,376.00	\$45,376.00
\$0.00	\$0.00	\$0.00	\$16,500.00	\$5,827.31	\$8,740.97	660-1700-105119	Code Enforcer/PW	\$11,585.00	\$11,585.00	\$11,585.00
\$0.00	\$0.00	\$25,066.61	\$37,500.00	\$25,310.50	\$41,362.33	660-1700-105121	Utility Field Foreman (Journeyman)	\$42,357.00	\$42,357.00	\$42,357.00
\$0.00	\$0.00	\$17,151.98	\$14,500.00	\$6,996.41	\$10,494.62	660-1700-105122	Utility Worker 1 (Field Utility B)	\$16,221.00	\$16,221.00	\$16,221.00
\$6,107.29	\$14,086.93	\$15,662.40	\$28,400.00	\$14,498.39	\$22,095.04	660-1700-105140	Fringe Benefits	\$33,572.00	\$33,572.00	\$33,572.00
\$54,062.14	\$54,598.76	\$49,616.94	\$53,700.00	\$34,491.55	\$64,189.42	660-1700-105141	Insurance Benefits	\$63,045.00	\$63,045.00	\$63,045.00
\$30,694.68	\$26,450.94	\$28,311.25	\$58,600.00	\$36,428.46	\$59,364.39	660-1700-105142	Regular PERS System	\$69,350.00	\$69,350.00	\$69,350.00
\$257,649.20	\$272,029.26	\$306,025.83	\$407,800.00	\$284,473.48	\$461,646.76		PERSONNEL	\$481,193.00	\$481,193.00	\$481,193.00
\$2,187.95	\$1,413.53	\$679.00	\$2,000.00	\$130.00	\$266.68	660-1700-205210	Dues & Memberships	\$500.00	\$500.00	\$500.00
\$0.00	\$14,457.29	\$13,268.14	\$14,500.00	\$13,740.88	\$13,740.88	660-1700-205211	State/DEQ Fees	\$14,500.00	\$14,500.00	\$14,500.00
\$8,409.97	\$7,044.12	\$12,629.38	\$10,000.00	\$6,749.21	\$10,142.02	660-1700-205212	Fee Expense	\$10,395.57	\$10,395.57	\$10,395.57
\$18,437.76	\$19,896.00	\$24,520.94	\$28,440.00	\$27,067.04	\$27,067.04	660-1700-205222	Insurance	\$28,420.00	\$28,420.00	\$28,420.00
\$9,903.17	\$4,397.77	\$7,923.27	\$7,000.00	\$4,804.54	\$6,604.48	660-1700-205240	Office Materials & Supplies	\$6,769.59	\$6,769.59	\$6,769.59
\$0.00	\$0.00	\$467.85	\$500.00	\$1,357.63	\$1,357.63	660-1700-205241	Computer Eqpt and Maintenance	\$2,500.00	\$2,500.00	\$2,500.00
\$10,937.02	\$11,467.15	\$11,577.34	\$10,000.00	\$8,680.09	\$13,094.03	660-1700-205251	Telephones/Cell Phones/DSL	\$13,421.38	\$13,421.38	\$13,421.38
\$1,773.25	\$492.90	\$194.98	\$200.00	\$2,613.47	\$3,126.41	660-1700-205253	Postage	\$3,204.57	\$3,204.57	\$3,204.57
\$2,086.09	\$3,038.26	\$4,048.48	\$5,000.00	\$6,257.93	\$9,386.90	660-1700-205255	Education and Training/Travel	\$12,000.00	\$12,000.00	\$12,000.00
\$62,348.10	\$84,941.75	\$16,169.26	\$25,000.00	\$8,957.00	\$15,267.69	660-1700-205260	Contract/Professional Services	\$25,000.00	\$25,000.00	\$25,000.00
\$2,750.00	\$4,250.01	\$1,000.00	\$5,000.00	\$0.00	\$9,000.00	660-1700-205261	Auditor	\$4,000.00	\$4,000.00	\$4,000.00
\$2,859.00	\$18,578.88	\$7,968.18	\$9,000.00	\$5,048.33	\$7,634.47	660-1700-205262	Legal Expense	\$10,000.00	\$10,000.00	\$10,000.00
\$446.24	\$28.08	\$0.00	\$1,000.00	\$0.00	\$333.33	660-1700-205270	Travel (Included in 205255)	\$0.00	\$0.00	\$0.00
\$17,957.95	\$23,075.01	\$19,956.42	\$20,000.00	\$12,095.18	\$16,418.03	660-1700-205282	Software	\$20,000.00	\$20,000.00	\$20,000.00
\$3,813.94	\$3,434.01	\$2,247.96	\$3,000.00	\$853.98	\$1,143.61	660-1700-205311	Equipment Lease and Rental	\$1,172.20	\$1,172.20	\$1,172.20
\$4,650.05	\$6,688.66	\$7,809.06	\$5,000.00	\$3,945.25	\$5,917.88	660-1700-205312	Equipment Fuel/Tires/Parts	\$6,065.83	\$6,065.83	\$6,065.83
\$568.88	\$0.00	\$6,785.00	\$4,000.00	\$1,982.69	\$2,080.26	660-1700-205313	Eqpt Repair (Included in 205470)	\$0.00	\$0.00	\$0.00
\$3,213.08	\$6,962.99	\$4,386.76	\$3,000.00	\$1,780.05	\$2,044.94	660-1700-205317	Tools and Small Equipment	\$3,000.00	\$3,000.00	\$3,000.00
\$383.98	\$766.88	\$1,822.00	\$7,500.00	\$0.00	\$2,500.00	660-1700-205330	Building and Land Maintenance	\$2,562.50	\$2,562.50	\$2,562.50
\$4,788.62	\$2,482.19	\$2,797.77	\$3,500.00	\$2,562.33	\$4,270.78	660-1700-205335	Custodial Support/Supplies	\$4,377.55	\$4,377.55	\$4,377.55
\$22,573.78	\$22,290.12	\$20,897.34	\$25,000.00	\$15,474.47	\$24,544.13	660-1700-205342	Plant Utilities	\$25,157.73	\$25,157.73	\$25,157.73
\$8,594.09	\$8,617.66	\$5,389.28	\$10,000.00	\$487.94	\$3,333.33	660-1700-205351	Main Plant Parts	\$10,000.00	\$10,000.00	\$10,000.00
\$6,582.40	\$10,621.04	\$13,717.91	\$12,000.00	\$5,844.85	\$7,713.91	660-1700-205352	Main Plant Consumables	\$12,000.00	\$12,000.00	\$12,000.00
\$31,646.45	\$32,803.78	\$15,926.60	\$45,000.00	\$8,261.69	\$10,051.65	660-1700-205353	Main Plant Outside Services	\$40,000.00	\$40,000.00	\$40,000.00
\$17,023.06	\$30,708.10	\$35,180.16	\$42,000.00	\$18,991.91	\$30,720.86	660-1700-205361	Field Parts	\$42,000.00	\$42,000.00	\$42,000.00
\$606.46	\$279.08	\$1,663.78	\$1,500.00	\$1,532.65	\$2,240.88	660-1700-205362	Field Consumables	\$1,500.00	\$1,500.00	\$1,500.00
\$7,298.88	\$17,132.78	\$5,957.30	\$15,000.00	\$10,843.89	\$19,693.41	660-1700-205363	Field Outside Services	\$15,000.00	\$15,000.00	\$15,000.00
\$119.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	660-1700-205440	Equipment & Furniture	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$230.04	\$4,000.00	\$949.60	\$1,975.28	660-1700-205470	Equipment Repair & Maintenance	\$8,000.00	\$8,000.00	\$8,000.00
\$8,560.00	\$7,555.00	\$8,916.00	\$6,000.00	\$4,039.00	\$6,631.99	660-1700-205474	Mowing	\$6,797.79	\$6,797.79	\$6,797.79
\$10,520.00	\$2,000.00	\$7,706.57	\$10,000.00	\$800.00	\$1,663.33	660-1700-205475	Tree Removal/Trimming	\$5,000.00	\$5,000.00	\$5,000.00
\$0.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	660-1700-208000	Operating Contingency	\$25,000.00	\$25,000.00	\$25,000.00
\$271,040.16	\$345,423.04	\$261,836.77	\$364,140.00	\$175,851.60	\$259,965.83		MATERIALS AND SERVICES	\$358,344.71	\$358,344.71	\$358,344.71
\$200,000.00	\$200,000.00	\$250,000.00	\$250,000.00	\$125,000.00	\$250,000.00	660-1700-217134	Transfer To Water Reserve	\$200,000.00	\$200,000.00	\$200,000.00
\$43,000.00	\$43,000.00	\$43,000.00	\$43,000.00	\$21,500.00	\$43,000.00	660-1700-217136	Transfer To Revenue Water Bond	\$43,000.00	\$43,000.00	\$43,000.00
\$243,000.00	\$243,000.00	\$293,000.00	\$293,000.00	\$146,500.00	\$293,000.00		TRANSFERS OUT	\$243,000.00	\$243,000.00	\$243,000.00
\$771,689.36	\$860,452.30	\$860,862.60	\$1,064,940.00	\$606,825.08	\$1,014,612.59		TOTAL REQUIREMENTS	\$1,082,537.71	\$1,082,537.71	\$1,082,537.71
\$26,803.86	\$31,921.92	\$38,029.31	(\$82,940.00)	\$41,385.46	(\$60,558.55)		RESOURCES OVER REQUIREMENTS	\$8,303.62	\$8,303.62	\$8,303.62
\$154,859.63	\$186,781.55	\$224,810.86	\$176,221.55	\$300,547.01	\$198,603.00		ENDING BALANCE	\$206,906.62	\$206,906.62	\$206,906.62

ENTERPRISE FUND

Public Works & Wastewater Operations

Public Works and Wastewater Operations are dedicated to maintaining a reliable and secure collection and treatment system, safeguarding public health and the environment, and surpassing all regulatory requirements.

This vital department manages the infrastructure necessary to convey wastewater to the treatment plant and oversees the processes that cleans the water before its safe release.

The City of Yachats highly prioritizes water sustainability and public safety and is searching for property to build a new water reservoir on seismically stable land, out of the Tsunami zone.

The city owns and maintains approximately

65,000 feet of sewer main pipe, ranging in diameter from 6 inches to 12 inches, five pump stations, and around 306 manholes. In 2019, the Oregon Department of Environmental Quality (DEQ) reclassified the Yachats Wastewater Treatment Plant (WWTP) as a Class III plant. This is an upgrade from Class II, resulting from a misclassification by the DEQ when the new facility went online.

Interesting Fact....

Wastewater treatment plants clean millions of gallons of used water every day, and even in small cities like Yachats, maintaining the system requires around-the-clock monitoring to protect public health and the environment.

Wastewater Capital Reserve 670-1805

2021-2022 3rd Preceding Year	2022-2023 2nd Preceding Year	2023-2024 1st Preceding Year	2024-2025 Adopted Budget	2024-2025 Actual to Feb 2025	2024-2025 Estimated Actual	Account Number	Description	2025-2026 Proposed Budget by Budget Officer	2025-2026 Approved Budget by Budget Committee	2025-2026 Adopted Budget by City Council
\$1,004,775.44	\$1,034,068.52	\$1,056,946.44	\$1,276,676.44	\$1,276,676.44	\$1,276,676.44	670-1805-300101	BEGINNING BALANCE	\$1,072,733.64	\$1,072,733.64	\$1,072,733.64
\$5,573.51	\$29,680.08	\$64,110.22	\$65,000.00	\$53,022.18	\$87,405.05	670-1805-301500	Interest Earned	\$45,054.81	\$45,054.81	\$45,054.81
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	670-1805-304481	Grants	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	670-1805-314861	Transfer From City Services Ops	\$0.00	\$0.00	\$0.00
\$50,000.00	\$25,000.00	\$400,000.00	\$0.00	\$0.00	\$0.00	670-1805-314866	Transfer From Urban Renewal Fund	\$0.00	\$0.00	\$0.00
\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$100,000.00	\$200,000.00	670-1805-314876	Transfer From Wastewater Ops	\$200,000.00	\$200,000.00	\$200,000.00
\$0.00	\$0.00	\$0.00	\$300,000.00	\$150,000.00	\$300,000.00	670-1805-314879	Transfer From SDC Fund	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$100,000.00	\$50,000.00	\$100,000.00	670-1805-314878	Transfer From Debt Services	\$100,000.00	\$100,000.00	\$100,000.00
\$255,573.51	\$254,680.08	\$664,110.22	\$665,000.00	\$353,022.18	\$687,405.05		RESOURCES	\$345,054.81	\$345,054.81	\$345,054.81
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	670-1805-105101	City Manager	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	670-1805-105102	Deputy Recorder	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	670-1805-105103	Bookkeeping/Accounting	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	670-1805-105104	CIP Coordinator (City Clerk II)	\$0.00	\$0.00	\$0.00
\$289.48	\$21.16	\$357.12	\$200.00	\$135.98	\$546.12	670-1805-105110	Water Lead	\$0.00	\$0.00	\$0.00
\$2,562.13	\$3,587.61	\$6,524.29	\$10,000.00	\$5,486.15	\$9,758.67	670-1805-105111	Wastewater Lead	\$4,704.00	\$4,704.00	\$4,704.00
\$896.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	670-1805-105112	N/A (Formerly Field Utility 2)	\$0.00	\$0.00	\$0.00
\$961.77	\$49.96	\$0.00	\$0.00	\$0.00	\$0.00	670-1805-105113	N/A (Formerly Field Utility 1)	\$0.00	\$0.00	\$0.00
\$84.89	\$142.79	\$196.95	\$0.00	\$159.86	\$239.79	670-1805-105114	Utility Worker 2 (Field Utility A)	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$282.47	\$423.71	670-1805-105118	Succession Planning w/License	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$100.02	\$150.03	670-1805-105119	Succession Planning Entry Level	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$15.12	\$0.00	\$0.00	\$0.00	670-1805-105121	Utility Field Foreman (Journeyman)	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$19.24	\$0.00	\$85.34	\$170.68	670-1805-105122	Utility Worker 1 (Field Utility B)	\$0.00	\$0.00	\$0.00
\$429.53	\$305.07	\$517.22	\$1,000.00	\$453.19	\$851.59	670-1805-105140	Fringe Benefits	\$501.00	\$501.00	\$501.00
\$1,607.62	\$1,074.99	\$1,764.48	\$1,100.00	\$1,345.98	\$2,707.67	670-1805-105141	Insurance Benefits	\$941.00	\$941.00	\$941.00
\$703.68	\$502.40	\$941.76	\$1,600.00	\$971.32	\$1,871.31	670-1805-105142	Regular PERS System	\$1,035.00	\$1,035.00	\$1,035.00
\$7,535.14	\$5,683.98	\$10,336.18	\$13,900.00	\$9,020.31	\$16,719.57		PERSONNEL	\$7,181.00	\$7,181.00	\$7,181.00
\$120,083.50	\$93,002.58	\$248,702.54	\$1,099,000.00	\$503,800.72	\$874,628.28	670-1805-407921	Capital Outlay - Infrastructure	\$594,000.00	\$594,000.00	\$594,000.00
\$98,661.79	\$133,115.60	\$44,121.60	\$0.00	\$0.00	\$0.00	670-1805-407941	Capital Outlay - Equipment	\$0.00	\$0.00	\$0.00
\$218,745.29	\$226,118.18	\$292,824.14	\$1,099,000.00	\$503,800.72	\$874,628.28		CAPITAL OUTLAYS	\$594,000.00	\$594,000.00	\$594,000.00
\$226,280.43	\$231,802.16	\$303,160.32	\$1,112,900.00	\$512,821.03	\$891,347.85		TOTAL REQUIREMENTS	\$601,181.00	\$601,181.00	\$601,181.00
\$29,293.08	\$22,877.92	\$360,949.90	(\$447,900.00)	(\$159,798.85)	(\$203,942.80)		RESOURCES OVER REQUIREMENTS	(\$256,126.19)	(\$256,126.19)	(\$256,126.19)
\$1,034,068.52	\$1,056,946.44	\$1,417,896.34	\$828,776.44	\$1,116,877.59	\$1,072,733.64		ENDING BALANCE	\$816,607.45	\$816,607.45	\$816,607.45

ENTERPRISE FUND

Wastewater Operations 670-1800

2021-2022 3rd Preceding Year	2022-2023 2nd Preceding Year	(Soft Close 2) 2023-2024 1st Preceding Year	2024-2025 Adopted Budget	2024-2025 Actual to Feb 2025	2024-2025 Estimated Actual	Account Number	Description	2025-2026 Proposed Budget by Budget Officer	2025-2026 Approved Budget by Budget Committee	2025-2026 Adopted Budget by City Council
\$157,153.71	\$170,940.09	\$210,850.05	\$333,350.05	\$333,350.05	\$333,350.05	670-1800-300101	BEGINNING BALANCE	\$348,811.37	\$348,811.37	\$348,811.37
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	660-1800-301500	Interest Earned	\$14,650.08	\$14,650.08	\$14,650.08
\$741,588.17	\$795,041.56	\$834,355.47	\$911,000.00	\$601,513.08	\$890,050.73	670-1800-304310	Wastewater Services	\$877,500.00	\$877,500.00	\$877,500.00
\$60.40	\$0.00	\$0.00	\$0.00	\$2.74	\$2.74	670-1800-304312	Capital Reserve Fee	\$0.00	\$0.00	\$0.00
\$2,625.00	\$1,500.00	\$10,808.47	\$11,000.00	\$4,125.00	\$4,432.58	670-1800-304320	Installation Charges	\$5,000.00	\$5,000.00	\$5,000.00
\$0.00	\$38,400.00	\$0.00	\$0.00	\$0.00	\$0.00	670-1800-304481	Transfer From City Services Ops	\$0.00	\$0.00	\$0.00
\$744,273.57	\$834,941.56	\$845,163.94	\$922,000.00	\$605,640.82	\$894,486.05		RESOURCES	\$897,150.08	\$897,150.08	\$897,150.08
\$20,685.55	\$35,840.91	\$28,532.87	\$30,000.00	\$22,179.96	\$33,957.23	670-1800-105101	City Manager	\$32,404.00	\$32,404.00	\$32,404.00
\$10,793.95	\$12,188.07	\$15,323.01	\$0.00	\$10,889.86	\$16,264.65	670-1800-105102	Deputy Recorder	\$13,874.00	\$13,874.00	\$13,874.00
\$0.00	\$0.00	\$7,153.16	\$15,100.00	\$8,178.61	\$16,199.02	670-1800-105103	Bookkeeping/Accounting	\$12,621.00	\$12,621.00	\$12,621.00
\$0.00	\$2,000.98	\$12,814.82	\$25,100.00	\$9,278.43	\$15,848.30	670-1800-105104	CIP Coordinator	\$13,167.00	\$13,167.00	\$13,167.00
\$0.00	\$0.00	\$0.00	\$0.00	\$14,171.56	\$21,257.34	670-1800-105105	Utility Billing Clerk/CSC	\$21,254.00	\$21,254.00	\$21,254.00
\$0.00	\$0.00	\$1,985.38	\$5,700.00	\$2,120.58	\$4,211.00	670-1800-105108	Planner	\$6,008.00	\$6,008.00	\$6,008.00
\$238.35	\$77.89	\$670.50	\$1,000.00	\$0.00	\$333.33	670-1800-105110	Water Lead	\$1,051.00	\$1,051.00	\$1,051.00
\$64,471.32	\$77,266.68	\$73,971.30	\$72,000.00	\$52,823.99	\$79,433.06	670-1800-105111	Wastewater Lead	\$77,882.00	\$77,882.00	\$77,882.00
\$16,612.21	\$669.54	\$0.00	\$0.00	\$0.00	\$0.00	670-1800-105112	N/A (Formerly Field Utility 2)	\$0.00	\$0.00	\$0.00
\$44,699.30	\$23,148.60	\$3,671.03	\$47,700.00	\$0.00	\$15,900.00	670-1800-105113	N/A (Formerly Field Utility 1)	\$0.00	\$0.00	\$0.00
\$0.00	\$40,512.94	\$39,436.51	\$0.00	\$32,612.46	\$41,487.49	670-1800-105114	Utility Worker 2 (Field Utility A)	\$51,451.00	\$51,451.00	\$51,451.00
\$0.00	\$0.00	\$0.00	\$16,600.00	\$0.00	\$5,533.33	670-1800-105117	Capital Projects Coordinator	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$34,000.00	\$5,747.37	\$8,621.06	670-1800-105118	Certified Water Technician	\$22,688.00	\$22,688.00	\$22,688.00
\$0.00	\$0.00	\$0.00	\$16,500.00	\$8,634.38	\$12,951.57	670-1800-105119	Code Enforcer/PW	\$8,689.00	\$8,689.00	\$8,689.00
\$27,729.22	\$0.00	\$10,171.73	\$12,500.00	\$10,653.33	\$19,315.87	670-1800-105121	Utility Field Foreman (Journeyman)	\$14,119.00	\$14,119.00	\$14,119.00
\$0.00	\$0.00	\$17,675.42	\$24,400.00	\$12,708.70	\$19,063.05	670-1800-105122	Utility Worker 1 (Field Utility B)	\$27,211.00	\$27,211.00	\$27,211.00
\$8,023.48	\$15,241.75	\$15,585.96	\$32,000.00	\$13,861.34	\$21,426.99	670-1800-105140	Fringe Benefits	\$32,208.00	\$32,208.00	\$32,208.00
\$61,853.30	\$54,673.83	\$50,184.96	\$60,000.00	\$35,403.07	\$66,127.13	670-1800-105141	Insurance Benefits	\$60,484.00	\$60,484.00	\$60,484.00
\$29,260.98	\$23,523.63	\$23,389.16	\$66,100.00	\$30,989.31	\$51,843.04	670-1800-105142	Regular PERS System	\$66,532.00	\$66,532.00	\$66,532.00
\$284,367.66	\$285,144.82	\$300,565.81	\$458,700.00	\$270,252.95	\$449,773.46		PERSONNEL	\$461,643.00	\$461,643.00	\$461,643.00
\$1,894.28	\$1,119.51	\$1,304.00	\$1,500.00	\$149.00	\$203.24	670-1800-205210	Dues & Memberships	\$700.00	\$700.00	\$700.00
\$3,269.00	\$3,414.00	\$3,685.00	\$10,000.00	\$4,095.00	\$4,213.93	670-1800-205211	State/DEQ Fees	\$4,319.28	\$4,319.28	\$4,319.28
\$6,734.32	\$6,922.77	\$8,770.00	\$7,000.00	\$6,649.57	\$9,646.89	670-1800-205212	Fee Expense	\$9,888.06	\$9,888.06	\$9,888.06
\$12,906.43	\$13,927.00	\$18,390.70	\$21,400.00	\$20,366.90	\$20,366.90	670-1800-205222	Insurance	\$21,385.00	\$21,385.00	\$21,385.00
\$10,167.40	\$4,235.77	\$8,203.25	\$7,000.00	\$5,070.47	\$6,952.40	670-1800-205240	Office Materials & Supplies	\$7,126.21	\$7,126.21	\$7,126.21
\$0.00	\$1,139.95	\$288.85	\$1,500.00	\$743.60	\$743.60	670-1800-205241	Computer Eqpt & Maintenance	\$1,000.00	\$1,000.00	\$1,000.00
\$6,458.11	\$6,218.46	\$7,260.45	\$7,500.00	\$5,706.83	\$8,606.31	670-1800-205251	Telephones/Cell Phones/DSL	\$8,821.47	\$8,821.47	\$8,821.47
\$1,773.26	\$492.88	\$194.97	\$250.00	\$2,613.47	\$3,126.45	670-1800-205253	Postage	\$3,204.61	\$3,204.61	\$3,204.61
\$2,326.06	\$3,806.28	\$4,440.17	\$4,000.00	\$2,771.90	\$4,157.85	670-1800-205255	Education and Training/Travel	\$7,500.00	\$7,500.00	\$7,500.00
\$62,348.03	\$84,935.50	\$16,169.23	\$28,000.00	\$8,957.00	\$15,267.68	670-1800-205260	Contract/Professional Services	\$25,000.00	\$25,000.00	\$25,000.00
\$2,750.00	\$4,249.99	\$1,000.00	\$3,000.00	\$0.00	\$5,000.00	670-1800-205261	Auditor	\$3,000.00	\$3,000.00	\$3,000.00
\$1,759.00	\$18,829.71	\$7,968.12	\$8,500.00	\$5,048.31	\$7,634.41	670-1800-205262	Legal Expense	\$8,000.00	\$8,000.00	\$8,000.00
\$15.12	\$28.08	\$0.00	\$1,000.00	\$0.00	\$333.33	670-1800-205270	Travel (Included in 205255)	\$0.00	\$0.00	\$0.00
\$17,961.07	\$22,930.29	\$19,975.30	\$20,000.00	\$12,095.17	\$16,412.46	670-1800-205282	Software	\$20,000.00	\$20,000.00	\$20,000.00
\$5,452.45	\$3,433.95	\$1,707.97	\$3,000.00	\$853.98	\$1,280.98	670-1800-205311	Equipment Lease and Rental	\$2,000.00	\$2,000.00	\$2,000.00
\$5,227.41	\$6,878.41	\$8,332.43	\$6,500.00	\$3,488.52	\$5,431.33	670-1800-205312	Equipment Fuel/Tires/Parts	\$6,000.00	\$6,000.00	\$6,000.00
\$541.12	\$2,938.82	\$7,685.38	\$5,000.00	\$7,689.18	\$11,533.77	670-1800-205313	Equipment Repair (Included 205470)	\$0.00	\$0.00	\$0.00
\$971.28	\$6,945.03	\$2,365.11	\$3,000.00	\$1,228.59	\$1,858.40	670-1800-205317	Tools and Small Equipment	\$3,000.00	\$3,000.00	\$3,000.00
\$405.00	\$460.12	\$364.96	\$4,000.00	\$0.00	\$1,333.33	670-1800-205330	Building and Land Maintenance	\$4,000.00	\$4,000.00	\$4,000.00
\$5,871.37	\$3,440.76	\$3,523.23	\$4,000.00	\$3,099.05	\$5,143.08	670-1800-205335	Custodial Support/Supplies	\$5,271.66	\$5,271.66	\$5,271.66
\$33,775.26	\$29,133.75	\$26,026.36	\$27,000.00	\$18,943.19	\$29,880.23	670-1800-205342	Plant Utilities	\$30,627.24	\$30,627.24	\$30,627.24
\$9,590.37	\$7,967.35	\$9,270.69	\$8,000.00	\$2,849.96	\$6,988.03	670-1800-205351	Main Plant Parts	\$8,000.00	\$8,000.00	\$8,000.00
\$14,453.29	\$26,745.24	\$19,483.15	\$20,000.00	\$19,974.57	\$26,265.98	670-1800-205352	Main Plant Consumables	\$20,000.00	\$20,000.00	\$20,000.00
\$27,043.75	\$17,016.48	\$33,978.81	\$20,000.00	\$11,580.05	\$13,889.79	670-1800-205353	Main Plant Outside Services	\$20,000.00	\$20,000.00	\$20,000.00
\$550.70	\$9,818.37	\$17,497.08	\$20,000.00	\$2,509.21	\$8,502.98	670-1800-205361	Field Parts	\$20,000.00	\$20,000.00	\$20,000.00
\$354.54	\$1,426.67	\$3,022.71	\$5,000.00	\$1,104.02	\$1,368.32	670-1800-205362	Field Consumables	\$5,000.00	\$5,000.00	\$5,000.00
\$9,399.92	\$16,809.64	\$11,372.43	\$15,000.00	\$4,984.36	\$5,984.13	670-1800-205363	Field Outside Services	\$15,000.00	\$15,000.00	\$15,000.00
\$119.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	670-1800-205440	Equipment & Furniture	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$230.04	\$5,000.00	\$949.60	\$1,975.28	670-1800-205470	Equipment Repair & Maintenance	\$11,000.00	\$11,000.00	\$11,000.00
\$2,001.00	\$2,122.00	\$3,116.00	\$2,000.00	\$944.00	\$1,816.86	670-1800-205474	Mowing	\$1,862.28	\$1,862.28	\$1,862.28
\$0.00	\$2,500.00	\$5,106.56	\$10,000.00	\$350.00	\$3,333.33	670-1800-205475	Tree Removal/Trimming	\$5,000.00	\$5,000.00	\$5,000.00
\$0.00	\$0.00	\$0.00	\$25,000.00	\$0.00	\$0.00	670-1800-208000	Operating Contingency	\$25,000.00	\$25,000.00	\$25,000.00
\$246,119.53	\$309,886.78	\$250,732.95	\$303,150.00	\$154,815.50	\$229,251.27		MATERIALS AND SERVICES	\$301,705.81	\$301,705.81	\$301,705.81
\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$100,000.00	\$200,000.00	670-1800-217126	Transfer To Wastewater Reserve	\$200,000.00	\$200,000.00	\$200,000.00
\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$100,000.00	\$200,000.00		TRANSFERS OUT	\$200,000.00	\$200,000.00	\$200,000.00
\$730,487.19	\$795,031.60	\$751,298.76	\$961,850.00	\$525,068.45	\$879,024.73		TOTAL REQUIREMENTS	\$963,348.81	\$963,348.81	\$963,348.81
\$13,786.38	\$39,909.96	\$93,865.18	(\$39,850.00)	\$80,572.37	\$15,461.32		RESOURCES OVER REQUIREMENTS	(\$66,198.73)	(\$66,198.73)	(\$66,198.73)
\$170,940.09	\$210,850.05	\$304,715.23	\$293,500.05	\$413,922.42	\$348,811.37		ENDING BALANCE	\$282,612.64	\$282,612.64	\$282,612.64

SPECIAL FUNDS

Debt Services Fund

Debt services represent the City's obligation to repay loans and bonds that were used to fund major infrastructure projects, such as improvements to the water and wastewater systems or construction of essential facilities. Instead of paying for large projects all at once, the City spreads the cost over time through financing. This makes necessary improvements more manageable and allows the City to preserve resources for other priorities.

The Debt Services Fund tracks these long-term payments, including both principal and interest, and ensures the City remains on schedule with its obligations.

Current debt obligations include:

- Water Revenue Bond
- Water General Obligation (GO) Bond
- South Tank Reservoir Construction Loan (IGA)
- Wastewater Treatment Plant Loan (DEQ)
- Wastewater Treatment Plant (IFA)

Water Revenue Bond

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

Debt Services - Revenue Water Bond 155-1200

2021-2022 3rd Preceding Year	2022-2023 2nd Preceding Year	(Soft Close 2) 2023-2024 1st Preceding Year	2024-2025 Adopted Budget	2024-2025 Actual to Feb 2025	2024-2025 Estimated Actual	Account Number	Description	2025-2026 Proposed Budget by Budget Officer	2025-2026 Approved Budget by Budget Committee	2025-2026 Adopted Budget by City Council
\$43,241.66	\$43,412.77	\$43,649.57	\$43,899.19	\$43,899.19	\$43,899.19	155-1200-300101	BEGINNING BALANCE	\$44,156.62	\$44,156.62	\$44,156.62
\$21.43	\$87.18	\$107.90	\$0.00	\$71.74	\$107.59	155-1200-301500	Interest Earned	\$1,854.58	\$1,854.58	\$1,854.58
\$43,000.00	\$43,000.00	\$43,000.00	\$43,000.00	\$21,500.00	\$43,000.00	155-1200-314890	Transfer From Water Ops	\$43,000.00	\$43,000.00	\$43,000.00
\$43,021.43	\$43,087.18	\$43,107.90	\$43,000.00	\$21,571.74	\$43,107.59		RESOURCES	\$44,854.58	\$44,854.58	\$44,854.58
\$11,966.70	\$11,011.36	\$10,026.40	\$9,010.96	\$4,634.35	\$9,010.96	155-1200-205720	Interest Expense - Water Bond	\$8,220.69	\$8,220.69	\$8,220.69
\$30,883.62	\$31,839.02	\$32,823.98	\$33,839.20	\$16,790.84	\$33,839.20	155-1200-207630	Principal Payments - Water Bond	\$34,629.69	\$34,629.69	\$34,629.69
\$42,850.32	\$42,850.38	\$42,850.38	\$42,850.16	\$21,425.19	\$42,850.16		DEBT SERVICES	\$42,850.38	\$42,850.38	\$42,850.38
\$42,850.32	\$42,850.38	\$42,850.38	\$42,850.16	\$21,425.19	\$42,850.16		TOTAL REQUIREMENTS	\$42,850.38	\$42,850.38	\$42,850.38
\$171.11	\$236.80	\$257.52	\$149.84	\$146.55	\$257.43	155-1200-208500	RESOURCES OVER REQUIREMENTS	\$2,004.20	\$2,004.20	\$2,004.20
\$43,412.77	\$43,649.57	\$43,907.09	\$44,049.03	\$44,045.74	\$44,156.62		ENDING BALANCE	\$46,160.82	\$46,160.82	\$46,160.82



SPECIAL FUNDS

Debt Services Fund

Water General Obligation (GO) Bond

The Water General Obligation (GO) Bond is the City's general obligation, and the City's full faith and credit are pledged to repay this debt. The interest rate on this debt is 3.0%, and the payoff date is 12/15/2031. This Bond is held at Washington Federal Bank.

South Tank Reservoir Construction Loan (IGA)

The South Tank Reservoir Construction Loan is a loan made by the State of Oregon, acting through the Oregon Infrastructure Authority. This loan was originally authorized in 2016; payments commenced in 2019 following the completion of the South Tank Reservoir. The interest rate on this debt is 1.0%, with a payoff date of 12/1/2048. The amortization of this loan provided annual payments of \$39,910.56. When

the City increased the loan amount in 2018, the lending agency required that the City enter into an Intergovernmental agreement (IGA) with the City's Urban Renewal Agency (URA) is pledging a single annual \$100,000 payment from the URA to the City for 14 years. The IGA required that the first Budget 24-04-18 URA payment to the City occur in 2018-2019; however, the first payment was not due until the 2019-2020 fiscal year.

Interesting Fact....

Debt services allow cities to fund major infrastructure projects without needing to pay the full cost upfront, making it possible to invest in long-term improvements

Debt Services - Water GO Bond 155-1218

2021-2022 3rd Preceding Year	2022-2023 2nd Preceding Year	(Soft Close 2) 2023-2024 1st Preceding Year	2024-2025 Adopted Budget	2024-2025 Actual to Feb 2025	2024-2025 Estimated Actual	Account Number	Description	2025-2026 Proposed Budget by Budget Officer	2025-2026 Approved Budget by Budget Committee	2025-2026 Adopted Budget by City Council
\$46,636.12	\$49,139.69	\$51,838.15	\$54,438.15	\$54,438.15	\$54,438.15	155-1218-300101	BEGINNING BALANCE	\$58,174.43	\$58,174.43	\$58,174.43
\$44,898.69	\$45,628.25	\$46,613.82	\$45,000.00	\$45,039.33	\$47,851.93	155-1218-304110	Tax - Property Current	\$49,122.93	\$49,122.93	\$49,122.93
\$1,484.88	\$916.58	\$771.82	\$500.00	\$401.98	\$734.35	155-1218-304120	Tax - Property Past Due	\$698.70	\$698.70	\$698.70
\$46,383.57	\$46,544.83	\$47,385.64	\$45,500.00	\$45,441.31	\$48,586.28		RESOURCES	\$49,821.63	\$49,821.63	\$49,821.63
\$11,880.00	\$10,846.37	\$9,900.00	\$8,850.00	\$4,695.00	\$8,850.00	155-1218-205720	Interest Expense - GO Bond	\$8,310.00	\$8,310.00	\$8,310.00
\$32,000.00	\$33,000.00	\$34,000.00	\$36,000.00	\$36,000.00	\$36,000.00	155-1218-207630	Principal Payments - GO Bond	\$38,000.00	\$38,000.00	\$38,000.00
\$43,880.00	\$43,846.37	\$43,900.00	\$44,850.00	\$40,695.00	\$44,850.00		DEBT SERVICES	\$46,310.00	\$46,310.00	\$46,310.00
\$43,880.00	\$43,846.37	\$43,900.00	\$44,850.00	\$40,695.00	\$44,850.00		TOTAL REQUIREMENTS	\$46,310.00	\$46,310.00	\$46,310.00
\$2,503.57	\$2,698.46	\$3,485.64	\$650.00	\$4,746.31	\$3,736.28	155-1218-208500	RESOURCES OVER REQUIREMENTS	\$3,511.63	\$3,511.63	\$3,511.63
\$49,139.69	\$51,838.15	\$55,323.79	\$55,088.15	\$59,184.46	\$58,174.43		ENDING BALANCE	\$61,686.06	\$61,686.06	\$61,686.06

Debt Services - South Tank Loan 155-1268

2021-2022 3rd Preceding Year	2022-2023 2nd Preceding Year	(Soft Close 2) 2023-2024 1st Preceding Year	2024-2025 Adopted Budget	2024-2025 Actual to Feb 2025	2024-2025 Estimated Actual	Account Number	Description	2025-2026 Proposed Budget by Budget Officer	2025-2026 Approved Budget by Budget Committee	2025-2026 Adopted Budget by City Council
\$120,178.88	\$120,268.32	\$120,357.76	\$120,447.20	\$120,447.20	\$120,447.20	155-1268-300101	BEGINNING BALANCE	\$120,536.64	\$120,536.64	\$120,536.64
\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$50,000.00	\$100,000.00	155-1268-314883	Transfer From Urban Renewal Fund	\$40,000.00	\$40,000.00	\$40,000.00
\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$50,000.00	\$100,000.00		RESOURCES	\$40,000.00	\$40,000.00	\$40,000.00
\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00	\$30,000.00	\$60,000.00	155-1268-217129	Transfer To WW Plant Loan	\$0.00	\$0.00	\$0.00
\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00	\$30,000.00	\$60,000.00		TRANSFERS OUT	\$0.00	\$0.00	\$0.00
\$9,756.43	\$9,454.88	\$9,150.33	\$8,842.72	\$8,842.72	\$8,842.72	155-1268-205720	Interest Expense - South Tank	\$8,532.04	\$8,532.04	\$8,532.04
\$30,154.13	\$30,455.68	\$30,760.23	\$31,067.84	\$31,067.84	\$31,067.84	155-1268-207630	Principal Payment - South Tank	\$31,378.52	\$31,378.52	\$31,378.52
\$39,910.56	\$39,910.56	\$39,910.56	\$39,910.56	\$39,910.56	\$39,910.56		DEBT SERVICES	\$39,910.56	\$39,910.56	\$39,910.56
\$99,910.56	\$99,910.56	\$99,910.56	\$99,910.56	\$69,910.56	\$99,910.56		TOTAL REQUIREMENTS	\$39,910.56	\$39,910.56	\$39,910.56
\$89.44	\$89.44	\$89.44	\$89.44	(\$19,910.56)	\$89.44	155-1268-208500	RESOURCES OVER REQUIREMENTS	\$89.44	\$89.44	\$89.44
\$120,268.32	\$120,357.76	\$120,447.20	\$120,536.64	\$100,536.64	\$120,536.64		ENDING BALANCE	\$120,626.08	\$120,626.08	\$120,626.08

SPECIAL FUNDS

Debt Services Fund

Wastewater Treatment Plant Loan (DEQ)

The Wastewater Plant Loan is a loan made by the State of Oregon, acting through the Department of Environmental Quality (DEQ). This loan was originally authorized in 2005; however, payments commenced in 2009 following the completion of the Wastewater Plant. The interest rate on this debt is 5%, with a payoff date of 4/1/2029. This loan requires a reserve requirement that equals 100% times one-half of the average annual debt service. As of 3/14/2019, that reserve requirement is \$225,687. This reserve is to be held in a separate Loan Reserve Account that shall be held in trust for the benefit of DEQ.

Wastewater Treatment Plant (IFA)

The IFA (Infrastructure Finance Agency) also holds the second smaller wastewater treatment plant

loan, which has an interest rate of 5%. The City explored the possibility of utilizing the \$60,000 difference between the Agency payment and the \$39,000 payment to the South Tank Loan to pay down the principal of this higher interest rate loan. The City has adequate loan reserves to repay this loan fully without appropriating additional funds.

Maintaining a dedicated Debt Services Fund helps ensure transparency, protects the City's financial health, and allows Yachats to invest in critical infrastructure without placing an undue burden on any single year's budget.

These payments are funded through a combination of utility revenue, property taxes, transfers from the Urban Renewal District, and Food & Beverage taxes.

Debt Services - Wastewater Plant 155-1276

2021-2022 3rd Preceding Year	2022-2023 2nd Preceding Year	(Soft Close 2) 2023-2024 1st Preceding Year	2024-2025 Adopted Budget	2024-2025 Actual to Feb 2025	2024-2025 Estimated Actual	Account Number	Description	2025-2026 Proposed Budget by Budget Officer	2025-2026 Approved Budget by Budget Committee	2025-2026 Adopted Budget by City Council
\$816,173.18	\$874,919.15	\$1,018,113.36	\$1,041,968.81	\$1,041,968.81	\$1,041,968.81	155-1276-300101	BEGINNING BALANCE	\$1,049,021.43	\$1,049,021.43	\$1,049,021.43
\$2,922.71	\$3,784.67	\$6,863.60	\$6,000.00	\$29,005.27	\$34,348.04	155-1276-301500	Interest Earned	\$44,058.90	\$44,058.90	\$44,058.90
\$403,175.76	\$484,935.04	\$514,887.62	\$460,000.00	\$295,936.50	\$509,413.13	155-1276-304245	Tax - Food & Beverage	\$503,996.85	\$503,996.85	\$503,996.85
\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00	\$30,000.00	\$60,000.00	155-1276-304501	Transfer From South Tank Loan	\$0.00	\$0.00	\$0.00
\$95,000.00	\$95,000.00	\$0.00	\$0.00	\$0.00	\$0.00	155-1276-314883	Transfer From Urban Renewal Fund	\$0.00	\$0.00	\$0.00
\$561,098.47	\$643,719.71	\$581,751.22	\$526,000.00	\$354,941.77	\$603,761.17		RESOURCES	\$548,055.75	\$548,055.75	\$548,055.75
\$11,540.00	\$11,226.92	\$9,942.69	\$8,594.20	\$14,251.45	\$8,594.20	155-1276-205720	Interest Expense - IFA	\$7,178.28	\$7,178.28	\$7,178.28
\$90,059.00	\$79,535.00	\$68,703.00	\$57,555.00	\$30,191.00	\$57,555.00	155-1276-205721	Interest Expense - DEQ	\$48,215.92	\$48,215.92	\$48,215.92
\$15,080.00	\$13,253.00	\$11,372.00	\$9,436.00	\$0.00	\$9,436.00	155-1276-205722	Loan Fee - DEQ	\$7,829.59	\$7,829.59	\$7,829.59
\$25,372.50	\$25,685.58	\$26,969.86	\$28,318.35	\$22,661.00	\$28,318.35	155-1276-207630	Principal Payments - IFA	\$29,734.22	\$29,734.22	\$29,734.22
\$360,301.00	\$370,825.00	\$381,657.00	\$392,805.00	\$194,989.00	\$392,805.00	155-1276-207631	Principal Payments - DEQ	\$402,144.08	\$402,144.08	\$402,144.08
\$502,352.50	\$500,525.50	\$498,644.55	\$496,708.55	\$262,092.45	\$496,708.55		DEBT SERVICES	\$495,102.09	\$495,102.09	\$495,102.09
\$0.00	\$0.00	\$0.00	\$100,000.00	\$50,000.00	\$100,000.00	155-1276-217130	Transfer Excess Reserves To WW	\$100,000.00	\$100,000.00	\$100,000.00
\$0.00	\$0.00	\$0.00	\$100,000.00	\$50,000.00	\$100,000.00		TRANSFERS OUT	\$100,000.00	\$100,000.00	\$100,000.00
\$502,352.50	\$500,525.50	\$498,644.55	\$596,708.55	\$312,092.45	\$596,708.55		TOTAL REQUIREMENTS	\$595,102.09	\$595,102.09	\$595,102.09
\$58,745.97	\$143,194.21	\$83,106.67	(\$70,708.55)	\$42,849.32	\$7,052.62	155-1276-208500	RESOURCES OVER REQUIREMENTS	(\$47,046.34)	(\$47,046.34)	(\$47,046.34)
\$874,919.15	\$1,018,113.36	\$1,101,220.03	\$971,260.26	\$1,084,818.13	\$1,049,021.43		ENDING BALANCE	\$1,001,975.09	\$1,001,975.09	\$1,001,975.09

Summary of Outstanding Debt

Loan #	Original Amount	Outstanding 30-Jun-25	Payments Due FY 2025-26
62761135821	\$512,000.00	\$268,072.89	\$42,850.38
62761135854	\$533,000.00	\$277,000.00	\$43,770.00
S16018	\$1,030,000.00	\$821,826.11	\$39,910.56
R99100	\$6,671,721.00	\$1,689,339.00	\$457,803.00
G06003	\$528,756.00	\$143,565.67	\$36,912.55
Total Debt Activities		\$3,752,914.00	\$624,499.94

SPECIAL FUNDS

System Development Charges (SDCs) - Restricted Fund

System Development Charges are one-time fees collected from new development when properties connect to the City's water, wastewater, or storm drain systems. These charges ensure that new growth helps pay for the added demand it places on public infrastructure.

SDCs are regulated by Oregon law under ORS 223.297 through 223.314 and can only be used for capital projects. This includes system expansions, new pipelines, and upgrades to treatment facilities. SDC funds cannot be used for regular maintenance or operating costs.

The City of Yachats tracks SDC revenue in a dedicated fund to ensure that all spending complies with legal requirements and supports long-term infrastructure needs.

Note...

There are funds budgeted for property acquisition for a new water storage reservoir from the System Development Charges fund for FY 25/26.

System Development Charges 160-1605

2021-2022 3rd Preceding Year	2022-2023 2nd Preceding Year	(Soft Close 2) 2023-2024 1st Preceding Year	2024-2025 Adopted Budget	2024-2025 Actual to Feb 2025	2024-2025 Estimated Actual	Account Number	Description	2025-2026 Proposed Budget by Budget Officer	2025-2026 Approved Budget by Budget Committee	2025-2026 Adopted Budget by City Council
\$588,135.10	\$751,225.06	\$814,536.39	\$877,236.39	\$877,236.39	\$877,236.39	160-1605-300101	BEGINNING BALANCE	\$637,957.79	\$637,957.79	\$637,957.79
\$2,803.16	\$14,377.01	\$26,421.13	\$15,000.00	\$24,015.51	\$37,626.18	160-1605-301500	Interest Earned	\$26,794.23	\$26,794.23	\$26,794.23
\$21,050.08	\$9,074.16	\$27,377.32	\$9,000.00	\$9,829.22	\$15,306.37	160-1605-304341	SDC Water Improvements	\$18,201.98	\$18,201.98	\$18,201.98
\$20,173.75	\$5,624.47	\$16,832.58	\$6,000.00	\$6,091.55	\$9,528.29	160-1605-304342	SDC Water Reimbursements	\$13,039.77	\$13,039.77	\$13,039.77
\$67,617.75	\$15,426.41	\$53,018.75	\$14,000.00	\$24,652.56	\$45,945.00	160-1605-304343	SDC Wastewater Reimbursement	\$45,501.98	\$45,501.98	\$45,501.98
\$8,379.34	\$4,428.06	\$17,302.09	\$5,000.00	\$6,408.00	\$8,855.57	160-1605-304344	SDC Storm Drain Improvement	\$9,741.27	\$9,741.27	\$9,741.27
\$43,065.88	\$14,381.22	\$4,610.57	\$0.00	\$3,459.99	\$3,459.99	160-1605-304435	LID Assessments	\$2,596.54	\$2,596.54	\$2,596.54
\$163,089.96	\$63,311.33	\$145,562.44	\$49,000.00	\$74,456.83	\$120,721.40		RESOURCES	\$115,875.77	\$115,875.77	\$115,875.77
\$0.00	\$0.00	\$49,000.00	\$60,000.00	\$30,000.00	\$60,000.00	160-1605-217126	Transfer To Water Reserves	\$250,000.00	\$250,000.00	\$250,000.00
\$0.00	\$0.00	\$0.00	\$300,000.00	\$150,000.00	\$300,000.00	160-1605-217130	Transfer To Wastewater Reserves	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$49,000.00	\$360,000.00	\$180,000.00	\$360,000.00		TRANSFERS OUT	\$250,000.00	\$250,000.00	\$250,000.00
\$0.00	\$0.00	\$49,000.00	\$360,000.00	\$180,000.00	\$360,000.00		TOTAL REQUIREMENTS	\$250,000.00	\$250,000.00	\$250,000.00
\$163,089.96	\$63,311.33	\$96,562.44	(\$311,000.00)	(\$105,543.17)	(\$239,278.60)		RESOURCES OVER REQUIREMENTS	(\$134,124.23)	(\$134,124.23)	(\$134,124.23)
\$751,225.06	\$814,536.39	\$911,098.83	\$566,236.39	\$771,693.22	\$637,957.79		ENDING BALANCE	\$503,833.56	\$503,833.56	\$503,833.56



GENERAL FUND SUMMARY

About the Budget Summary

The 2025–2026 Budget Summary for the City of Yachats provides a consolidated snapshot of projected revenues, expenditures, fund balances, and transfers across all departments. This summary is intended to offer a clear, high-level view of the City’s financial position for the upcoming fiscal year, reflecting key trends in service costs, capital investments, and fund sustainability.

Reminder...

City revenue flows in from taxes, fees, and grants, then gets collected into “buckets” like the General Fund. From there, it’s poured into other “buckets” for use on public works, capital projects, and other areas.

General Fund 2025-2026 Budget Summary

General Fund Financial Schedules - Total Year Ended June 30, 2025 through June 30, 2026

	2023-2024 Adopted Budget	2023-2024 Actual (Soft Close 2)	2024-2025 Adopted Budget	2024-2025 Estimated Actual*	2025-2026 Adopted Budget
Resources					
Taxes	\$1,444,700	\$1,430,355	\$1,469,700	\$1,509,152	\$1,441,381
Water Services	0	0	0	0	0
Wastewater Services	0	0	0	0	0
Grants	405,000	40,007	400,000	160,760	75,000
Interest	112,000	304,892	238,000	249,182	160,237
Franchise Fees	95,600	97,673	109,000	107,498	121,611
Licenses, Permits, SDCs	34,000	73,222	52,000	42,048	46,444
Miscellaneous	53,250	169,055	56,000	79,501	613,535
Transfers In	451,000	716,000	1,211,000	1,211,000	1,833,500
Total Resources	\$2,595,550	\$2,831,203	\$3,535,700	\$3,359,141	\$4,291,707
Requirements					
Personnel	\$431,160	\$458,304	\$568,040	\$627,670	\$682,072
Materials & Services	885,350	938,806	1,114,600	938,649	1,130,447
Capital Outlay	767,000	401,207	1,394,500	1,263,640	2,043,000
Debt Service	0	0	0	0	0
Transfers Out	799,000	1,064,000	720,000	720,000	1,957,500
Total Requirements	\$2,882,510	\$2,862,318	\$3,797,140	\$3,549,959	\$5,813,019
Resources Over (Under) Requirements	(\$286,960)	(\$31,115)	(\$261,440)	(\$190,818)	(\$1,521,312)
Beginning Fund Balance	\$3,777,321	\$3,919,732	\$4,005,973	\$4,005,973	\$3,815,155
Ending Fund Balance	\$3,490,361	\$3,888,618	\$3,744,533	\$3,815,155	\$2,293,844

*2024-2025 Estimated Actual is based upon data as of February 28, 2025.

PUBLIC WORKS SUMMARY

Public Works 2025-2026 Budget Summary

Public Works Financial Schedules - Total Year Ended June 30, 2025 through June 30, 2026

	2023-2024 Adopted Budget	2023-2024 Actual (Soft Close 2)	2024-2025 Adopted Budget	2024-2025 Estimated Actual*	2025-2026 Adopted Budget
Resources					
Taxes	\$80,000	\$80,589	\$72,000	\$80,032	\$82,033
Water Services	890,000	892,236	977,000	936,083	1,072,500
Wastewater Services	840,000	834,355	911,000	890,051	877,500
Grants	250,000	276,425	40,000	40,000	180,000
Interest	63,000	136,080	137,000	219,218	170,870
Franchise Fees	0	0	0	0	0
Licenses, Permits, SDCs	42,300	119,141	34,000	83,095	89,082
Miscellaneous	7,200	17,434	16,000	22,406	15,000
Transfers In	1,283,000	1,283,000	1,055,000	1,055,000	1,510,000
Total Resources	\$3,455,500	\$3,639,261	\$3,242,000	\$3,325,886	\$3,996,985
Requirements					
Personnel	\$931,204	\$689,461	\$973,100	\$1,007,901	\$1,042,889
Materials & Services	687,700	576,197	730,690	535,825	720,562
Capital Outlay	1,587,170	1,147,245	2,343,000	1,533,340	2,621,000
Debt Service	0	0	0	0	0
Transfers Out	542,000	542,000	853,000	853,000	693,000
Total Requirements	\$3,748,074	\$2,954,903	\$4,899,790	\$3,930,066	\$5,077,451
Resources Over (Under) Requirements	(\$292,574)	\$684,358	(\$1,657,790)	(\$604,181)	(\$1,080,466)
Beginning Fund Balance	\$4,233,455	\$4,427,291	\$4,902,831	\$4,902,831	\$4,298,651
Ending Fund Balance	\$3,940,881	\$5,111,649	\$3,245,041	\$4,298,651	\$3,218,185

*2024-2025 Estimated Actual is based upon data as of February 28, 2025.



DEBT SERVICE SUMMARY

Debt Service 2025-2026 Budget Summary

Debt Service Financial Schedules - Total Year Ended June 30, 2025 through June 30, 2026

	2023-2024 Adopted Budget	2023-2024 Actual (Soft Close 2)	2024-2025 Adopted Budget	2024-2025 Estimated Actual*	2025-2026 Adopted Budget
Resources					
Taxes	\$504,600	\$562,273	\$505,500	\$557,999	\$553,818
Water Services	0	0	0	0	0
Wastewater Services	0	0	0	0	0
Grants	0	0	0	0	0
Interest	5,656	6,972	6,000	34,456	45,913
Franchise Fees	0	0	0	0	0
Licenses, Permits, SDCs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Transfers In	203,000	203,000	203,000	203,000	83,000
Total Resources	\$713,256	\$772,245	\$714,500	\$795,455	\$682,732
Requirements					
Personnel	\$0	\$0	\$0	\$0	\$0
Materials & Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service	625,305	625,305	624,319	624,319	624,173
Transfers Out	60,000	60,000	160,000	160,000	100,000
Total Requirements	\$685,305	\$685,305	\$784,319	\$784,319	\$724,173
Resources Over (Under) Requirements	\$27,951	\$86,939	(\$69,819)	\$11,136	(\$41,441)
Beginning Fund Balance	\$1,199,183	\$1,233,959	\$1,260,753	\$1,260,753	\$1,271,889
Ending Fund Balance	\$1,227,134	\$1,320,898	\$1,190,934	\$1,271,889	\$1,230,448

*2024-2025 Estimated Actual is based upon data as of February 28, 2025.



YACHATS BUDGET SUMMARY

City of Yachats 2025-2026 Budget Summary

Consolidated Financial Schedules Year Ended June 30, 2025 through June 30, 2026

	2023-2024 Adopted Budget	2023-2024 Actual (Soft Close 2)	2024-2025 Adopted Budget	2024-2025 Estimated Actual*	2025-2026 Adopted Budget
Resources					
Taxes	\$2,029,300	\$2,073,217	\$2,047,200	\$2,147,184	\$2,077,233
Water Services	890,000	892,236	977,000	936,083	1,072,500
Wastewater Services	840,000	834,355	911,000	890,051	877,500
Grants	655,000	316,432	440,000	200,760	255,000
Interest	180,656	447,943	381,000	502,855	377,020
Franchise Fees	95,600	97,673	109,000	107,498	121,611
Licenses, Permits, SDCs	76,300	192,363	86,000	125,144	135,526
Miscellaneous	60,450	186,489	72,000	101,908	628,535
Transfers In**	1,937,000	2,202,000	2,469,000	2,469,000	3,426,500
Total Resources	\$6,764,306	\$7,242,709	\$7,492,200	\$7,480,481	\$8,971,425
Requirements					
Personnel	\$1,362,364	\$1,147,766	\$1,541,140	\$1,635,570	\$1,724,961
Materials & Services	1,573,050	1,515,004	1,845,290	1,474,474	1,851,009
Capital Outlay	2,354,170	1,548,452	3,737,500	2,796,980	4,664,000
Debt Service	625,305	625,305	624,319	624,319	624,173
Transfers Out**	1,401,000	1,666,000	1,733,000	1,733,000	2,750,500
Total Requirements	\$7,315,890	\$6,502,527	\$9,481,249	\$8,264,344	\$11,614,643
Resources Over (Under) Requirements	(\$551,583)	\$740,182	(\$1,989,049)	(\$783,863)	(\$2,643,218)
Beginning Fund Balance	\$9,209,959	\$9,580,983	\$10,169,558	\$10,169,558	\$9,385,695
Ending Fund Balance	\$8,658,376	\$10,321,165	\$8,180,508	\$9,385,695	\$6,742,477

*2024-2025 Estimated Actual is based upon data as of February 28, 2025.

**Transfers In exceed Transfers Out by amounts received from the URD Fund.



CAPITAL IMPROVEMENTS (CIP)

Key Capital Improvement Projects

Water Improvements

Water system improvements in Yachats focus on increasing storage capacity, strengthening emergency preparedness, and enhancing seismic resilience. Recent and upcoming projects include SCADA system upgrades, clarifier improvements, new pipeline installations, and the acquisition of land near existing water facilities. These efforts support long-term system stability, drought preparedness, and the City's goal of ensuring a safe and reliable water supply under both everyday and emergency conditions.

Wastewater Improvements

The City is addressing aging wastewater infrastructure through a series of targeted upgrades, including lift station improvements, UV disinfection system enhancements, infiltration and inflow (I and I) rehabilitation, and modernization of key treatment plant equipment. These projects are essential for improving system efficiency, reducing the risk of overflows, and maintaining compliance with state and federal environmental regulations. They also ensure that the wastewater system is well-prepared to support future growth and changing demands in the community.



What is a Capital Improvement Project?

Capital Improvement Projects, are major investments in infrastructure, facilities, and equipment that support the long-term needs of the community. These projects are typically large in scale, cost over five thousand dollars, and are expected to last at least five years.

Streets & Storm Drain Improvements

The City of Yachats continues to invest in street rehabilitation and storm drain improvements to support safe, reliable transportation and effective stormwater management. These capital projects are designed to enhance traffic flow, improve pedestrian safety, and extend the life of critical infrastructure.

Recent upgrades include the installation of traffic delineators along Highway 101 and Oceanview Drive to increase visibility and calm traffic in high-use areas. Additional planned improvements focus on resurfacing and maintaining aging roadways, improving crosswalks, and upgrading drainage systems to handle seasonal coastal rainfall. These efforts are part of a broader strategy to ensure long-term system performance, improve public access, and protect both infrastructure and natural resources from storm-related impacts.

City Hall Improvements

City Hall serves as the administrative heart of Yachats, housing essential services and acting as a central point of contact for the public. To ensure this facility remains secure, accessible, and operational in both everyday and emergency situations, the City is investing in a series of capital improvements.

Planned projects include emergency preparedness upgrades, exterior building repairs to address weathering and wear, and internal security enhancements to better protect staff, records, and equipment. These improvements will strengthen the building's resilience and help ensure

CAPITAL IMPROVEMENTS (CIP)

uninterrupted service during critical times. By maintaining a safe and functional City Hall, Yachats is reinforcing its commitment to dependable local government and public accessibility.

Yachats Commons

The Yachats Commons is a vital gathering place at the heart of the community, hosting everything from public meetings and civic functions to cultural events and recreational programs. As part of the Civic Campus Master Plan, the Commons is undergoing a series of capital improvements designed to enhance its functionality, safety, and long-term resilience.

Planned upgrades include improvements to sound and lighting systems, pavilion renovations, and broader resiliency planning to ensure the facility remains usable in both everyday and emergency scenarios. These projects support the City's goals of fostering community connection, improving public infrastructure, and preparing key spaces to meet the needs of a growing and active population. The Commons will continue to serve as a welcoming and adaptable space for residents and visitors alike.

Little Log Church Museum

Capital work at the Little Log Church Museum focuses on preserving and restoring one of Yachats' most cherished historic landmarks. The building serves not only as a museum but also as a cultural space that reflects the heritage and creative spirit of the community.

Current efforts include structural rehabilitation and long-term preservation measures to protect the facility from coastal wear and aging. A contract has been signed to begin this work, marking a key step toward safeguarding the building for future generations. These improvements will help ensure the space remains welcoming, accessible, and functional as both a historical archive and a public gathering place.

Parks & Trails

Ongoing efforts to enhance Yachats' outdoor spaces reflect the City's commitment to recreation, environmental stewardship, and community

well-being. Capital projects in this area include engineering and design for new trails, construction of the Estuary Walkway, and the strategic acquisition of land for future parks and open spaces.

These investments are aimed at improving public access to natural areas, promoting low-impact recreation, and protecting key landscapes for future generations. They also support the City's goals around tourism and education by creating spaces where visitors and residents alike can experience the coastal environment in a meaningful way. Each project is designed to balance usability, preservation, and long-term community value.



Interesting Fact....

Capital improvement projects are typically planned five or more years in advance and can take just as long to complete, making them one of the most important tools cities use to shape long-term growth and infrastructure reliability.

CAPITAL IMPROVEMENTS

CITY OF YACHTS

5/2/2025

CAPITAL IMPROVEMENT PROJECTS

PRIORITY	MASTERPLAN	DEPARTMENT / DETAIL	CIP BUDGET		FISCAL 2024-2025		SPEND OR CARRY		CIP 5 YEAR PROJECTION						TOTAL CIP	
			ADOPTED APPROV	APPROPS AFTER RECLAS	(ACTUAL) SPEND TO DATE	(REMAINING) AVAILABLE TO YEAR END	Estimated Spending Apr-Jun	CARRY FORWARD	FISCAL CIP YR1	FISCAL CIP YR2	FISCAL CIP YR3	FISCAL CIP YR4	FISCAL CIP YR5	FISCAL CIP >5YRS		
			2024-2025		4/2/2025				2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	>2030		2025<
WATER (WTP)																
1	MP D-02	System Pressure Release Valve Rehab/ Update	50,000								50,000					50,000
1	MP D-03	Windsong Street Service Reconnections	11,000								11,000					11,000
1	MP D-04	New PRV at 7th Street & Radar Road	101,000								101,000					101,000
1	MP D-05	New PRV on King Street Between 7th and Prospect Ave	101,000								101,000					101,000
1	MP D-06	New 8" Water Main on Radar Road at Prospect Ave	57,000								57,000					57,000
1	MP D-07	New 8" Water Main on King Street at Prospect Ave	86,000								86,000					86,000
1	MP D-10	Combs Circle Pressure Release Valve Rehab	40,000								40,000					40,000
1	MP D-13	2ND ST PH3 Loma to River Rd Engineering - Water	15,000	15,000	1,750	13,250	13,250									0
1	MP D-13	2ND ST PH3 Loma to River Rd Waterline Construction	150,000	75,000	42,756	42,756		42,756	150,000							150,000
1	MP S-03	Analysis / Engineering SWLCPUD	75,000	70,000	70,000	14,362	55,638				50,000	50,000	50,000	50,000	50,000	300,000
1	MP S-05	Ready Creek Raw Water Pipeline Improvements	208,000	104,000	104,000	25,000	79,000		79,000	300,000						300,000
1	MP T-01	Water Plant Electrical Control Systems - MCC (Master Control)	814,000								407,000	407,000				814,000
1	MP T-01	WTP Upgrade CIP Annually	30,000	30,000	30,000	16,797	13,203	5,000		30,000	30,000	30,000	30,000	30,000	30,000	180,000
2	MP D-08	New 8" Water Main on West Third Street	167,000								210,000					210,000
2	MP D-08	West Third Street Engineering Water								30,000						30,000
2	MP D-09	New 4" Water Main and PRV on Horizon Hill Road (Hillside Rock)	737,000												737,000	737,000
2	MP D-11	Yachats Ocean Road Service Reconnections	20,000												20,000	20,000
2	MP D-15	Pontiac Street Waterline - 3rd to 4th	88,000								88,000					88,000
2	MP D-16	Shell Street Waterline	79,000												79,000	79,000
2	MP D-17	Gender Drive and Windy Way Waterlines	254,000												254,000	254,000
2	MP D-18	Pontiac Street Waterline - 2nd to 3rd	105,000								105,000					105,000
2	MP D-19	Hanley Drive Waterline	47,000												47,000	47,000
2	MP P-01	New Radar Road Pump Station	767,000												767,000	767,000
2	MP P-02	New Horizon Hill Pump Station & Reservoir	1,079,000												1,079,000	1,079,000
2	MP ST-01	New 200,000-gallon Lower Radar Road Reservoir	2,000,000												2,000,000	2,000,000
2	MP ST-02	Water Tank Seismic Retrofit Engineering	60,000	30,000	30,000	26,141	3,859	3,859								0
2	MP ST-04	Feasibility Study For Water Tank - New Reservoir Site			3,430	3,430				210,000						210,000
2	MP ST-05	1,000,000-gallon Reservoir Replacement	6,000,000									4,000,000	4,000,000	2,000,000		10,000,000
		Property Acquisition for Reservoir Replacement								750,000						0
2	MP T-02	Water Plant Clarifier - Rehabilitation of Drives (\$641K)	250,000	250,000	250,000		250,000		250,000		250,000					250,000
2	MP T-03	WTP Mixed Media Filter Rehabilitation	350,000												350,000	350,000
2	MP T-04	WTP Pump and Compressor Upgrades	402,000								402,000				402,000	804,000
2	MP T-07	WTP Building Seismic Retrofit	270,000												270,000	270,000
3	MP D-20	Automated Water Meter Reading System	318,000												318,000	318,000
		Annual Hydrant Replacements	10,000	10,000	10,000	12,399				30,000	30,000	30,000	30,000	30,000	30,000	180,000
		Blackstone 126 res Fence	25,000		25,000		25,000		25,000							25,000
		Property Acquisition, Surveys, Geotech	250,000	280,000	276,570	221,268	55,302		55,302							0
		Public Works Slide Gate	20,000		20,000		20,000	20,000								0
		SCADA Upgrade	60,000	30,000	30,000		30,000		30,000	30,000	30,000	30,000	30,000	30,000	30,000	180,000
		South Tank Seismic Improvements			37,244	37,244										0
		Water Booster Stations Gensets	70,000	70,000	70,000		70,000		70,000	80,000						80,000
		Water Meter Upgrades			20,000	9,908	10,092	10,092		25,000	25,000	25,000	25,000	25,000	25,000	150,000
		Water Treatment Plant Fence	20,000	20,000	20,000		20,000		20,000							20,000
		Water Unplanned / Contingency		25,000						25,000	25,000	25,000	25,000	25,000	25,000	150,000
		TOTAL WTP	15,186,000	1,054,000	1,054,000	368,299	688,100	52,201	572,058	1,755,000	1,652,000	5,043,000	4,190,000	2,190,000	6,513,000	20,593,000
WASTEWATER (WWTP)																
1	MP G-01	Manhole D-270	140,000									140,000				140,000
1	MP G-02	Mainline A Manhole between A-040 to A-050	141,000							15,000					141,000	156,000
1	MP G-03	Mainline D Manhole D-010 to D-030, Ocean View Drive	263,000									45,000	263,000			308,000
1	MP G-04	Hanley Drive Sewer Manholes	40,000	20,000	20,000		20,000	20,000		20,000						20,000
1	MP G-05	Wastewater Collection System Design Standards	5,000		20,000		20,000	20,000								0
1	MP P-01	Submersible Pump Plug Engineering & Installation	371,000	300,000	300,000	261,992	38,008	38,008								0
1	MP P-02	WW Portable + Backup Generator			36,138	36,138										0
1	MP P-03	Quiet Water Lift Station Improvements	493,000							50,000	250,000	193,000				493,000
1	MP T-02	SBR and Digester Diffuser Membrane Replacement	15,000												15,000	15,000
1	MP T-04	PW Rehab - Roofing	200,000											100,000	100,000	200,000
1	MP T-04	PW Rehab - Exterior Panels	350,000											100,000	250,000	350,000
1	MP T-05	Outfall Pipeline Improvements	120,000							30,000	200,000					230,000
2	MP F-01	Pontiac Lift Station Force Main Engineering	45,000							12,000						12,000
2	MP F-01	Pontiac Lift Station Force Main Improvements	121,000								121,000					121,000
2	MP F-02	Riverside Lift Station Force Main Engineering								33,000						33,000
2	MP F-02	Riverside Lift Station Force Main Improvements	326,000										326,000			326,000
2	MP P-04	Main Lift Station Improve	405,000	166,000	166,000	65,575	100,425	100,425		166,000						166,000
2	MP P-05	Parkside Lift Station Improvements	218,000								109,000	109,000				218,000
2	MP P-06	Riverside Lift Station Improvements	250,000	50,000	50,000	35,468	14,532				100,000	100,000				200,000
2	MP P-07	Pontiac Lift Station Improvements	218,000								109,000	109,000				218,000
2	MP T-07	New Biosolids Disposal Site Acquisition	50,000												50,000	50,000
2	MP T-08	Biosolids Manure Spreader	100,000												100,000	100,000
2	MP T-09	Aerobic Digester and Sludge Storage Tank Air Supply System Imps.	223,000												223,000	223,000
2	MP T-10	Aerobic Digester Tank Coating and Piping Improvements	330,000												330,000	330,000
2	MP T-11	SBR, EQ Basin, & Digester Control System Upgrades	972,000												972,000	972,000
2	MP T-12	UV Disinfection Control Upgrades	85,000	85,000	85,000	8,900	76,100	76,100								0
2	MP T-13	SBR Basin #3	1,236,000													1,236,000
		Annual Inflow and Infiltration (I&I) Rehabilitation	40,000	40,000	40,000		40,000	40,000		40,000	40,000	40,000	40,000	40,000	40,000	240,000
		Multi-VFD Upgrades	50,000	25,000	25,000		25,000	25,000								0
		Man Doors PW Bldg #2	15,000	15,000	15,000		15,000	15,000								0
		Public Works Slide Gate	25,000		25,000		25,000	25,000								0
		GIS Mapping & Geolocation Utility Line Hardware	25,000	25,000	25,000	10,597	14,403									0
		2ND PH3 Loma to River Rd Wasteline Engineering	10,000	10,000	10,000	875	9,125	9,125								0
		2ND PH3 Loma to River Rd Wasteline Construction	50,000	50,000						50,000						50,000
		PW Fuel Tank & Trailer	15,000	15,000	15,000		15,000	15,000								0
		Wastewater Treatment Plant Upgrades	240,000	248,000	185,709	17,464	168,245	168,245		85,000						

CAPITAL IMPROVEMENTS

CITY OF YACHATS

5/2/2025

CAPITAL IMPROVEMENT PROJECTS

PRIORITY	MASTERPLAN	DEPARTMENT / DETAIL	CIP BUDGET		FISCAL 2024-2025		SPEND or CARRY		CIP 5 YEAR PROJECTION						TOTAL CIP
			ADOPTED APPROV	APPROPS AFTER RECLAS	(ACTUAL) SPEND TO DATE	(REMAINING) AVAILABLE TO YEAR END	Estimated Spending Apr-Jun	CARRY FORWARD	FISCAL CIP YR1	FISCAL CIP YR2	FISCAL CIP YR3	FISCAL CIP YR4	FISCAL CIP YR5	FISCAL CIP >5YRS	
			2024-2025		4/2/2025				2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	>2030	2025<
STREETS															
		EAST 2nd Street PH 3 - Loma to River Rd 560'													
		Loma to River Rd General Engineering	13,000	20,000	10,000	1,750	8,250	8,250		20,000					20,000
		Loma to River Rd General Construction	187,000						30,000						30,000
		STREET PROJECTS													0
		Gimlet Gates	70,000	35,000											0
		Oceanview Drive	50,000												50,000
		Hwy 101 Curve Delineators**	40,000	35,000	80,000	79,274	726	726							0
		Street Repairs	100,000	100,000	100,000		100,000	100,000		110,000	110,000	110,000	110,000	110,000	660,000
		West 3rd Street Engineering - Streets							5,000						5,000
		West 3rd Street Construction								250,000					250,000
		Hwy 101 Phase 2								10,000					10,000
		TOTAL GENERAL STREETS BEFORE CAPITALIZED LABOR	460,000	190,000	190,000	81,024	108,976	108,976	0	165,000	370,000	110,000	110,000	110,000	160,000
		STORM DRAINS													
		Loma to River Rd Storm Drains	40,000							40,000					40,000
		Marine/101 Storm Drain	60,000							60,000					60,000
		West 3rd Street Engineering - Storm Drains								7,000					7,000
		West 3rd Street Storm Drains Construction								100,000					100,000
		Oceanview Drive Storm Drains									20,000				20,000
		TOTAL BEFORE CAPITALIZED LABOR	100,000	0	0	0	0	0	0	107,000	100,000	20,000	0	0	227,000
		CITY HALL													
		Conex replacement and supplies	11,000							11,000					11,000
		Emergency Preparedness	20,000	20,000	20,000		20,000			20,000	20,000	20,000	20,000	20,000	100,000
		501 Gutters and Fascia, Building Repair	20,000	20,000	20,000		20,000								0
		Exterior Rehabilitation: ADA Compliant/Code & Safety Review	60,000	60,000	60,000	51,786	8,214	8,214		60,000					60,000
		Interior Security Remodel	90,000	30,000	30,000	29,279	721	721		60,000					60,000
		Fake Police Car	5,000	5,000	5,000		5,000			5,000					0
		Code Compliance Vehicle								10,000					10,000
		Masterplan Project Implementations - City Hall									100,000	50,000	50,000	50,000	300,000
		City Hall Lighting Upgrade	5,609							6,000					6,000
		Generator Relocating and Relocation for City Hall								45,000					45,000
		Trolley Purchase	10,000	20,000	20,000		20,000	3,000		121,000					121,000
		Security Upgrade								5,000	15,000				20,000
		TOTAL BEFORE CAPITALIZED LABOR	221,609	155,000	155,000	81,065	73,935	11,935	22,000	153,000	300,000	70,000	70,000	70,000	733,000
		PARKS & TRAILS													
		Bayside Boardwalk Engineering	125,000	60,000	41,189	41,189									0
		Extension of Walkway to State Park	750,000								100,000	100,000	100,000	100,000	500,000
		Landmark Gateway Overlook and Improvements	450,000							150,000	100,000	100,000	100,000	100,000	450,000
		Boardwalk Construction	875,000	125,000						250,000	250,000	150,000	150,000	150,000	1,100,000
		Underground Utilities	200,000							100,000	100,000				200,000
		O'Neill Landmark Property				153,767	153,767								0
		Masterplan Project Implementations - Parks and Trails									100,000	50,000	50,000	50,000	300,000
		TOTAL BEFORE CAPITALIZED LABOR	2,400,000	185,000	194,957	194,957	0	0	0	350,000	700,000	400,000	400,000	400,000	2,550,000
		COMMONS													
		Gutters and Fascia and Roof Repair	50,000	20,000								60,000			60,000
		Emergency Shelter - Commons	30,000							10,000	10,000	10,000			30,000
		M/E/P Updates	25,000	20,000											0
		Fire & Safety Updates; Egress, Hardware and Lighting	25,000	20,000											0
		Security Updates	10,000	5,000	5,000		5,000	5,000							0
		Sound / Lighting Updates	25,000	20,000	20,000		20,000			50,000					50,000
		Generator Relocating and Relocation - Resiliency Measure	15,000	15,000	15,000		15,000			15,000	15,000				15,000
		Interior Remodel and Security Enhancements	80,000	15,000	15,000		15,000			15,000	15,000				15,000
		Park Plan / Civic Plan / Masterplan		120,000	120,000	16,000	104,000	84,000		20,000	20,000				20,000
		Masterplan Project Implementations	470,000								100,000	100,000	100,000	100,000	500,000
		Resiliency - Solar Energy	175,000	50,000											0
		Public Restroom	150,000							25,000	125,000				150,000
		Stairs NE Entrance	30,000	25,000	25,000	8,800	16,200			16,200	45,000				45,000
		Commons NE Entrance	105,000								105,000				105,000
		Pavilion Upgrades	40,000	35,000	125,000	59,782	65,218	65,218		85,000					85,000
		Basketball Hoop Replacement			5,000	5,000									0
		Commons Storage Improvements	14,500	14,500	6,500		6,500	750							0
		TOTAL BEFORE CAPITALIZED LABOR	1,244,500	359,500	336,500	89,582	246,918	154,968	86,200	250,000	355,000	170,000	100,000	100,000	1,075,000
		LIBRARY													
		Website and Branding	10,000	10,000	10,000			10,000							0
		Evaluate Suitability of Site	35,000	35,000											0
		Preconstruction and Construction	1,150,000	550,000	585,000	75,068	509,932	509,932		880,000					880,000
		Interior Finishing	100,000							100,000					100,000
		Interior Wall Felt	25,000							25,000					25,000
		Final Landscaping	55,000							55,000					55,000
		TOTAL BEFORE CAPITALIZED LABOR	1,375,000	595,000	595,000	75,068	509,932	519,932	0	1,005,000	55,000	0	0	0	1,060,000
		LLM													
		LLM Rehabilitation	500,000	100,000	100,000	12,439	87,561	87,561		285,000					285,000
		TOTAL BEFORE CAPITALIZED LABOR	500,000	100,000	100,000	12,439	87,561	87,561	0	285,000	0	0	0	0	285,000
		ENTERPRISE FUNDS TOTAL	22,373,000	2,153,000	2,153,000	885,396	1,270,003	605,169	572,058	2,349,000	2,606,000	5,804,000	4,844,000	2,455,000	9,995,000
		GENERAL FUNDS TOTAL	6,201,109	1,584,500	1,571,457	534,135	1,027,322	883,372	108,200	2,315,000	1,880,000	770,000	680,000	680,000	6,728,000
		GRAND TOTAL	28,574,109	3,737,500	3,724,457	1,419,531	2,297,325	1,488,541	680,258	4,664,000	4,486,000	6,574,000	5,524,000	3,135,000	10,625,000
						(13,043)									

NOTES:
* \$100,000 approved Grant

TRANSFERS CHART

Transfers Between Funds

Sometimes, funds are transferred from one part of the budget to another to support specific needs or planned projects. These transfers do not represent new revenue or additional spending, but rather a way of moving money between accounts to ensure resources are available where they are needed.

For example, money might be transferred:

- From the General Fund to the Capital Reserve Fund to support a facility improvement
- From an Enterprise Fund to the Debt Services Fund to make a loan payment
- From the General Fund to a Special Fund to meet restricted-use obligations

The Transfers Chart shows all planned transfers in and out of funds for the fiscal year. This helps maintain transparency and gives a clear picture of how the City allocates resources across departments and long-term priorities.

Interesting Fact....

Fund transfers allow cities to move money between accounts for specific purposes, and while they don't increase overall spending, they play a critical role in making sure the right funds are in the right place at the right time to support services and projects.



TRANSFERS CHART

City of Yachats
2025-2026 Budget Year
Summary of Transfers Between Funds

Transfer From	Transfer To	Amount
City Services Operations	City Services Reserve	\$50,000
City Services Operations	Commons Operations	100,000
City Services Operations	Library Operations	180,000
City Services Operations	Little Log Museum Operations	2,500
City Services Operations	Storm Drain Operations	30,000
City Services Operations	Storm Drain Reserve	30,000
City Services Operations	Streets Reserve	100,000
Library Operations	Library Reserve	525,000
Little Log Museum Operations	Little Log Museum Reserve	130,000
System Development Charges	Water Reserve	250,000
Water Operations	Water Reserve	200,000
Water Operations	Water Revenue Bond	43,000
Wastewater Operations	Wastewater Reserve	200,000
Wastewater Plant Loan (DEQ)	Wastewater Reserve	100,000
Visitor Amenities	Commons Operations	75,000
Visitor Amenities	Commons Reserve	150,000
Visitor Amenities	Little Log Museum Operations	20,000
Visitor Amenities	Little Log Museum Reserve	130,000
Visitor Amenities	Parks & Trails Operations	35,000
Visitor Amenities	Parks & Trails Reserve	400,000
Subtotal		\$2,750,500
Urban Renewal Fund	City Services Operations	36,000
Urban Renewal Fund	South Tank Loan (IFA)	40,000
Urban Renewal Fund	Storm Drain Reserve	50,000
Urban Renewal Fund	Streets Reserve	50,000
Urban Renewal Fund	Water Reserve	\$500,000
Subtotal		\$676,000
Total		\$3,426,500

SUMMARY OF FY25/26 BUDGET

City of Yachats - Summary of 2025-2026 Budget-At-A-Glance

Where Is the Money Budgeted to Come From?

Source	Resources	% Total
Transient Lodging Tax	\$1,350,000	22.01%
Water Services	1,072,500	17.49%
Wastewater Services	877,500	14.31%
URD Fund Property Tax	573,311	9.35%
Food & Beverage Tax	503,997	8.22%
Gifts/Donations	538,000	8.77%
Interest Earned	346,017	5.64%
Grants (ODOT)	255,000	4.16%
System Development Charges	89,082	1.45%
State Highway Tax	82,033	1.34%
Franchise Electricity	74,286	1.21%
GO Bond Property Tax	49,822	0.81%
General Property Tax	48,815	0.80%
Rents or Fees; Fines or Liens	52,531	0.86%
Debt Services Interest Earned	45,913	0.75%
Vacation Rental Licenses	30,000	0.49%
Marijuana Tax	24,390	0.40%
Franchise Cable	24,175	0.39%
Franchise Disposal Services	19,834	0.32%
State Revenue Share	20,000	0.33%
State OLCC Tax	17,611	0.29%
Installation Charges	12,500	0.20%
Business Licenses	8,683	0.14%
Permits/Filing Fees	7,761	0.13%
Other Local Resources	3,479	0.06%
Franchise Telephone	3,316	0.05%
Other State Resources	1,025	0.02%
Inventory Sale	1,000	0.02%
Tobacco Tax	566	0.01%
Total	\$6,133,145	100.00%

How Much Is Budgeted to Be Spent?

Description	Expenditures	% Total
Capital Outlay - Library (CIP)	\$1,005,000	11.33%
Capital Outlay - Water (CIP)	1,755,000	19.79%
Capital Outlay - Wastewater (CIP)	594,000	6.70%
Payments on Bonds and Loans	624,173	7.04%
Personnel - City Services	474,436	5.35%
Personnel - Water	509,891	5.75%
Personnel - Wastewater	468,824	5.29%
Materials & Services - City Services	451,847	5.10%
Materials & Services - Visitor Amenities	456,552	5.15%
Capital Outlay - Parks & Trails (CIP)	350,000	3.95%
Materials & Services - Water	358,345	4.04%
Capital Outlay - Streets (CIP)	165,000	1.86%
Materials & Services - Wastewater	301,706	3.40%
Capital Outlay - Commons (CIP)	250,000	2.82%
Capital Outlay - LLM (CIP)	285,000	3.21%
Materials & Services - Commons	160,239	1.81%
Capital Outlay - City Services (CIP)	153,000	1.73%
Capital Outlay - Storm Drains (CIP)	107,000	1.21%
Personnel - Commons	119,960	1.35%
Personnel - Streets & Storm Drains	64,174	0.72%
Materials & Services - Streets & Storm Drains	60,511	0.68%
Personnel - Library	43,422	0.49%
Materials & Services - Parks & Trails	25,998	0.29%
Materials & Services - Library	20,166	0.23%
Materials & Services - LLM	15,645	0.18%
Personnel - LLM	17,005	0.19%
Personnel - Parks & Trails	8,589	0.10%
Personnel - Visitor Amenities	18,660	0.21%
Materials & Services - URD Fund	3,000	0.03%
Total	\$8,867,143	100.00%

Resources Over Expenditures: (\$2,733,998)





CITY GOALS & WORKPLAN

2025 City Council Goals

Each year, the Yachats City Council sets goals to guide decision-making, prioritize resources, and ensure the City remains responsive to the needs of its residents.

For 2025, the Council has outlined six key focus areas. These goals reflect a commitment to infrastructure resilience, community livability, transparency, and long-term planning.

INFRASTRUCTURE GOAL

Achieve Water Sustainability

Yachats continues to prioritize the safety and reliability of its water system. In 2025, the City is focused on strengthening long-term water capacity, improving infrastructure resilience, and identifying solutions that can support both growth and emergency preparedness.

2025 Action Items:

- Calculate needed water capacity for resilience and housing expansion
- Develop a planning and funding pathway for seismically stable water storage
- Implement a street rehabilitation plan and communicate the sequence to the public
- Reduce winter wastewater infiltration
- Develop plans and calculate the cost for new Public Works storage and emergency shelter



Interesting Fact....

Through a strategic process, the Yachats City Council sets annual goals to guide budgeting, projects, and community priorities.

LIVABILITY GOAL

Improve Access to City Infrastructure, Parks, and Trails

The City is committed to creating a safe, walkable, and inclusive environment. In the year ahead, Yachats will continue improving public spaces, strengthening pedestrian safety, and investing in community-focused amenities that support quality of life.

2025 Action Items:

- Continue pursuing traffic calming measures and pedestrian safety with ODOT
- Evaluate the effectiveness of code enforcement and public safety programs
- Review existing ordinances related to loitering, dogs, and camping
- Develop a park plan for the Landmark property and reapply for the Estuary Boardwalk Grant
- Establish and fund a Public Art initiative to encourage community participation
- Begin implementing the Civic Campus Master Plan

HOUSING SUPPLY GOAL

Expand and Diversify Housing Options

Yachats faces growing demand for housing that serves year-round residents and the local workforce. The City is working to expand housing options through zoning updates, reuse strategies, and infrastructure planning that supports long-term livability.

2025 Action Items:

- Amend zoning regulations to increase housing density
- Focus on creating options suitable for full-time residents, especially those who work in Yachats
- Explore strategies for repurposing existing

CITY GOALS & WORKPLAN

2025 City Council Goals

housing stock

- Perform a capacity analysis of the existing water system to determine maximum delivery capability

ENVIRONMENTAL STEWARDSHIP GOAL

Make Sustainable Choices in City Decisions

Environmental responsibility remains a guiding value for Yachats. The City is working to preserve natural spaces, promote low-impact development, and consider the environment in every decision related to planning, infrastructure, and operations.

2025 Action Items:

- Identify opportunities to expand open spaces, parks, and trails
- Encourage land donations and conservation easements
- Complete the Wetlands Inventory and provide education on the Wetlands Pond
- Prioritize sustainability in future City construction projects
- Review ordinances related to trees and invasive species

FISCAL SUSTAINABILITY GOAL

Plan and Manage the City's Financial Health

The City is focused on building a strong financial foundation that supports current needs while preparing for the future. In 2025, efforts will center on financial oversight, long-range planning, and evaluating funding strategies for major infrastructure systems.

2025 Action Items:

- Designate the Finance Committee as the audit review committee
- Explore funding strategies for long-term water reserve sustainability
- Continue contractual agreement with the Sheriff's Department
- Evaluate funding options for future wastewater treatment plant upgrades
- Document Urban Renewal District expiration and develop preliminary replacement plans

PUBLIC AWARENESS GOAL

Deliver Transparent and Engaging City Services

Yachats is working to strengthen communication with the public by making information more accessible and building greater understanding of City operations. Efforts this year will focus on outreach, education, and encouraging civic involvement.

2025 Action Items:

- Enhance the City's online presence and improve citizen engagement
- Modernize and optimize the City website
- Foster public understanding of City issues and priorities
- Create a user-friendly citizen's budget book and promote budget education
- Increase awareness of City Council proceedings
- Explore short video recaps of Council meetings



RESOLUTIONS

Budget Resolutions

Reserved for
Budget Resolutions

RESOLUTIONS

Budget Resolutions

Reserved for
Budget Resolutions

URBAN RENEWAL DISTRICT

About the Urban Renewal District (URD)

What is a Urban Renewal District?

The Yachats Urban Renewal District (URD) is a special area within the city designated for strategic investment and redevelopment. Its purpose is to support long-term economic growth, improve infrastructure, and encourage revitalization in key areas of town.

The URD is funded through Tax Increment Financing (TIF), a method that does not raise new taxes. Instead, when property values within the district increase due to public or private investment, the additional tax revenue—known as the “increment”—is set aside for use within the URD. These funds can only be used on projects within the district boundary and must align with the goals set in the City’s Urban Renewal Plan.

In Yachats, URD funds have supported major projects such as the South Tank Reservoir construction loan, which helps secure the community’s water infrastructure. As the district matures, URD funds will continue to play a role in financing improvements that strengthen the city’s livability and sustainability.

Note...

There are funds budgeted for property acquisition for a new water storage reservoir from the Urban Renewal District for FY 25/26.

Urban Renewal District Fund

Urban Renewal 900-9000

2021-2022 3rd Preceding Year	2022-2023 2nd Preceding Year	(Soft Close 2) 2023-2024 1st Preceding Year	2024-2025 Adopted Budget	2024-2025 Actual to Feb 2025	2024-2025 Estimated Actual	Account Number	Description	2025-2026 Proposed Budget by Budget Officer	2025-2026 Approved Budget by Budget Committee	2025-2026 Adopted Budget by City Council
\$421,085.26	\$290,175.21	\$471,711.99	\$496,426.99	\$496,426.99	\$496,426.99	900-9000-300101	BEGINNING BALANCE	\$355,001.26	\$355,001.26	\$355,001.26
\$3,358.84	\$15,387.13	\$29,938.09	\$25,000.00	\$19,289.93	\$30,948.88	900-9000-301500	Interest Earned	\$14,910.05	\$14,910.05	\$14,910.05
\$452,561.28	\$489,206.39	\$525,523.71	\$530,000.00	\$526,815.34	\$559,657.23	900-9000-304110	Tax - Property Current	\$565,000.00	\$565,000.00	\$565,000.00
\$10,097.01	\$7,888.89	\$7,149.27	\$5,000.00	\$4,463.01	\$8,107.10	900-9000-304120	Tax - Property Past Due	\$8,310.57	\$8,310.57	\$8,310.57
\$822.82	\$54.37	\$25.05	\$0.00	\$34.20	\$61.06	900-9000-304491	Other Local Sources	\$0.00	\$0.00	\$0.00
\$466,839.95	\$512,536.78	\$562,636.12	\$560,000.00	\$550,602.48	\$598,774.27		RESOURCES	\$588,220.62	\$588,220.62	\$588,220.62
\$1,750.00	\$0.00	\$300.00	\$2,000.00	\$0.00	\$4,200.00	900-9000-205261	Auditor	\$3,000.00	\$3,000.00	\$3,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	900-9000-205263	Bank Charges/Credit Card Fees	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	900-9000-205422	Advertising/Legal Notice	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	900-9000-208000	Operating Contingency	\$0.00	\$0.00	\$0.00
\$1,750.00	\$0.00	\$300.00	\$2,000.00	\$0.00	\$4,200.00		MATERIALS AND SERVICES	\$3,000.00	\$3,000.00	\$3,000.00
\$15,000.00	\$16,000.00	\$36,000.00	\$36,000.00	\$18,000.00	\$36,000.00	900-9000-217140	Transfer To City Services Ops	\$36,000.00	\$36,000.00	\$36,000.00
\$0.00	\$0.00	\$0.00	\$600,000.00	\$300,000.00	\$600,000.00	900-9000-217122	Transfer To Library Reserve	\$0.00	\$0.00	\$0.00
\$44,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$0.00	900-9000-217128	Transfer To Parks & Trails Reserve	\$0.00	\$0.00	\$0.00
\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$50,000.00	\$100,000.00	900-9000-217137	Transfer To South Tank Loan	\$40,000.00	\$40,000.00	\$40,000.00
\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	900-9000-217133	Transfer To Storm Drains Reserve	\$50,000.00	\$50,000.00	\$50,000.00
\$230,000.00	\$13,000.00	\$0.00	\$0.00	\$0.00	\$0.00	900-9000-217131	Transfer To Streets Reserve	\$50,000.00	\$50,000.00	\$50,000.00
\$50,000.00	\$25,000.00	\$400,000.00	\$0.00	\$0.00	\$0.00	900-9000-217130	Transfer To Wastewater Reserve	\$0.00	\$0.00	\$0.00
\$12,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	900-9000-217126	Transfer To Water Reserve	\$500,000.00	\$500,000.00	\$500,000.00
\$95,000.00	\$95,000.00	\$0.00	\$0.00	\$0.00	\$0.00	900-9000-217129	Transfer To WW Plant Loan	\$0.00	\$0.00	\$0.00
\$596,000.00	\$331,000.00	\$536,000.00	\$736,000.00	\$368,000.00	\$736,000.00		TRANSFERS OUT	\$676,000.00	\$676,000.00	\$676,000.00
\$597,750.00	\$331,000.00	\$536,300.00	\$738,000.00	\$368,000.00	\$740,200.00		TOTAL REQUIREMENTS	\$679,000.00	\$679,000.00	\$679,000.00
(\$130,910.05)	\$181,536.78	\$26,336.12	(\$178,000.00)	\$182,602.48	(\$141,425.73)		RESOURCES OVER REQUIREMENTS	(\$90,779.38)	(\$90,779.38)	(\$90,779.38)
\$290,175.21	\$471,711.99	\$498,048.11	\$318,426.99	\$679,029.47	\$355,001.26		ENDING BALANCE	\$264,221.88	\$264,221.88	\$264,221.88

URBAN RENEWAL DISTRICT

URD Budget Summary

Urban Renewal District 2025-2026 Budget Summary

Urban Renewal District Financial Schedules

Year Ended June 30, 2025 through June 30, 2026

	2023-2024 Adopted Budget	2023-2024 Actual (Soft Close 2)	2024-2025 Adopted Budget	2024-2025 Estimated Actual*	2025-2026 Adopted Budget
Resources					
Taxes	\$535,881	\$532,673	\$535,000	\$567,764	\$573,311
Water Services	0	0	0	0	0
Wastewater Services	0	0	0	0	0
Grants	0	0	0	0	0
Interest	10,000	29,938	25,000	30,949	14,910
Franchise Fees	0	0	0	0	0
Licenses, Permits, SDCs	0	0	0	0	0
Miscellaneous	0	25	0	61	0
Transfers In**	0	0	0	0	0
Total Resources	\$545,881	\$562,636	\$560,000	\$598,774	\$588,221
Requirements					
Personnel	\$0	\$0	\$0	\$0	\$0
Materials & Services	3,000	300	2,000	4,200	3,000
Capital Outlay	0	0	0	0	0
Debt Service	0	0	0	0	0
Transfers Out**	536,000	536,000	736,000	736,000	676,000
Total Requirements	\$539,000	\$536,300	\$738,000	\$740,200	\$679,000
Resources Over (Under) Requirements	\$6,881	\$26,336	(\$178,000)	(\$141,426)	(\$90,779)
Beginning Fund Balance	\$449,396	\$471,712	\$496,427	\$496,427	\$355,001
Ending Fund Balance	\$456,277	\$498,048	\$318,427	\$355,001	\$264,222

*2024-2025 Estimated Actual is based upon data as of February 28, 2025.

**Transfers Out exceed Transfers In by amounts distributed from the URD Fund.

Reserved





City of Yachats Annual Budget

City of Yachats
501 HWY 101 N
Yachats, Oregon 97498
541-547-3565