

1. 1:00 P.M. Agenda

Documents:

[2025-06-18 City Council Regular Meeting Agenda FINAL.pdf](#)

2. Meeting Material

Documents:

[3a YMC Chapter 9.54 - Model Code Integration February 2025 DRAFT \(1\) \(1\).Pdf](#)

[4a1 June 2025 City Staff Report \(1\).Pdf](#)

[4b1 Copy Of Sheriff Report - June 2025 \(1\).Pdf](#)

[4b1a 05.2025 Dorsey Detail Report \(1\).Pdf](#)

[4b1b 05.2025 Collins Detail Report \(1\) \(1\).Pdf](#)

[4b1c Dorseys Diaries- June 2025 \(1\).Pdf](#)

[4c1 May Commission-Committee Summaries \(1\).Pdf](#)

[4d1 May Council Summary Minutes \(1\).Pdf](#)

[4e1 2025-05 May City Council Graphs \(1\).Pdf](#)

[4e2 2025-05 Financial Report Council \(1\).Pdf](#)

[4e3 2025-05 Fund Balances And Contract Exp \(1\).Pdf](#)

[5a1 Climate Art Project-Rsns Rts Deliverables-Yachats \(1\).Pdf](#)

[5a2YCACs-Reasons Rights Deliverables-Yachats \(1\) \(1\).Pdf](#)

[5b1 Tourism Promotion 2025 FINAL \(1\).Pdf](#)

[5c1 2nd And Cedar WL Recommendation Of Award \(1\).Pdf](#)

[5d1 2025-261 RES State Revenue Sharing \(1\).Pdf](#)

[5b2 Visitor Center Contract 2025- FINAL \(1\) \(1\).Pdf](#)

[5e1 RESOLUTION NO 2025-262 \(IMPOSING TAX\) V2.Pdf](#)

[5f1 COY 25-26 Budget Book FINAL \(1\).Pdf](#)

[5f2 RESOLUTION NO 2025-263 \(ADOPTING BUDGET\) V2.Pdf](#)

[7a COY 25-26 Budget Book V4 \(1\) \(1\).Pdf](#)

[7b RESOLUTION NO 2025-260 \(ADOPTING URD BUDGET\) V2.Pdf](#)

CITY OF YACHATS
441 N Hwy 101, Civic Meeting Room 1
Wednesday, June 18, 2025, 1:00 pm
To Be Held In-Person & Via Zoom

Join Zoom Meeting

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

Meeting ID: 896 5449 8587

Regular Council Meeting- 1:00 pm

- I. **Announcements, Proclamations, and Correspondence**
- II. **Public Comment** – limited to items not on the agenda
(*5-minute limitation per person*)
- III. **Public Hearing** – FEMA Model Ordinance
 - a. [Link to ordinance with markup](#)
- IV. **Consent Agenda** – vote to approve
 - a. The City Manager and City Staff report
 - i. [Link to report](#)
 - b. Lincoln County Sheriff Contract Report
 - i. [Link to report](#)
 - c. Commission/Committee May meeting summaries
 - i. [Link to summaries](#)
 - d. City Council May meeting summary
 - i. [Link to the meeting summary](#)
 - e. Financial Reports
 - i. [Link to May 2025 graph finance overview](#)
 - ii. [Link to May 2025 financial consolidated report, Council](#)
 - iii. [Link to May 2025 financial fund balance & contract expense](#)

V. New Business

- a. Community Presentation on Climate Resiliency
 - i. [Link to Suggested Climate Art Project](#)
 - ii. [Link to Climate Youth Advisory](#)
- b. City Destination Marketing Organization Contract Renewal
 - i. [Link to DMO Contract](#)
 - ii. [Link to Visitor Center Contract](#)
- c. Phase 3 E. 2nd Street Contract Review
 - i. [Link to Contract Recommendation](#)
- d. Department of Administrative Services (DAS) certifies all cities to receive State revenues
 - i. [Link to Resolution 2025-261 to Collect State Tax Distribution](#)
- e. The Budget Committee's resolution to collect taxes
 - i. [Link to Resolution 2025-262](#)
- f. Adopt Budget for FY 25/26
 - i. [Link to Final Budget FY 25/26](#)
 - ii. [Link to Resolution 2025-263](#)

VI. Adjourn Meeting

VII. Start Urban Renewal Agency

- i. FY 25/26 Urban Renewal Budget
- ii. [Link to Resolution 2025-260 adopting the FY 25/26 URD Budget](#)



VIII. Adjourn Urban Renewal Agency meeting

IX. Other Business

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

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

POSTED June 12, 2025 By: Kimmie Jackson, Recorder

CITY OF YACHATS
ORDINANCE 378
A ORDINANCE AMENDING THE YACHATS MUNICIPAL CODE TITLE 9;
CHAPTER 9.54.010 FLOOD DAMAGE PREVENTION REGULATIONS;
Amending Ord. 233, 2009; Ord. 287, 2009; Ord. 361 § 1, 2019

WHEREAS, notice of the proposed amendments were provided in Accordance with procedures established in the Yachats Municipal Code and Oregon Revised Statutes; and

WHEREAS,

WHEREAS, the City Council held a meeting on November 20, 2024, and February 19, 2025 to provide an open forum for discussion of the amendments; and

WHEREAS, the City Council held a public hearing on June 18, 2025, for the proposed amendments; and

NOW THEREFORE, the City of Yachats ordains as follows:

§ 9.54.010. Statutory authority, findings of fact, purpose, and methods.

A. Statutory Authorization. The State of Oregon has in ORS 197.175 delegated the responsibility to local governmental units to adopt floodplain management regulations designed to promote the public health, safety, and general welfare of its citizenry. Therefore, the City of Yachats does ordain as follows:

B. Findings of Fact.

1. The flood hazard areas of City of Yachats **preserve the natural and beneficial values served by floodplains but** are subject to periodic inundation which may result in loss of life and property, health and safety hazards, disruption of commerce and governmental services, extraordinary public expenditures for flood protection and relief, and impairment of the tax base, all of which adversely affect the public health, safety, and general welfare.
2. These flood losses may be caused by the cumulative effect of obstructions in special flood hazard areas which increase flood heights and velocities, and when inadequately anchored, cause damage in other areas. Uses that are inadequately floodproofed, elevated, or otherwise protected from flood damage also contribute to flood loss.

C. Statement of Purpose. It is the purpose of this chapter to promote public health, safety, and general welfare, and to minimize public and private losses due to flooding in **special** flood

hazard areas by provisions designed to:

1. Protect human life and health;
2. Minimize expenditure of public money for costly flood control projects;
3. **Preserve natural and beneficial floodplain functions;**
4. Minimize the need for rescue and relief efforts associated with flooding and generally undertaken at the expense of the general public;
5. Minimize prolonged business interruptions;
6. Minimize damage to public facilities and utilities such as water and gas mains; electric, telephone and sewer lines; and streets and bridges located in special flood hazard areas;
7. Help maintain a stable tax base by providing for the sound use and development of flood hazard areas so as to minimize blight areas caused by flooding;
8. Notify potential buyers that the property is in a special flood hazard area;
9. Notify those who occupy special flood hazard areas that they assume responsibility for their actions;
10. Participate in and maintain eligibility for flood insurance and disaster relief.

D. Methods of Reducing Flood Losses. In order to accomplish its purposes, this chapter includes methods and provisions for:

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1. Restricting or prohibiting development which is dangerous to health, safety, and property due to water or erosion hazards, or which result in damaging increases in erosion or in flood heights or velocities;
2. Requiring that development vulnerable to floods, including facilities which serve such uses, be protected against flood damage at the time of initial construction;
3. Controlling the alteration of natural floodplains, stream channels, and natural protective barriers, which help accommodate or channel flood waters;
4. Controlling filling, grading, dredging, and other development which may increase flood damage;
5. Preventing or regulating the construction of flood barriers which will unnaturally divert flood waters or may increase flood hazards in other areas.

6. Employing a standard of “no net loss” of natural and beneficial floodplain functions.

(Add, 05/12/2003; Ord. 233, 2009; Ord. 287, 2009; Ord. 361 § 1, 2019)

§ 9.54.020. Definitions.

Unless specifically defined below, words or phrases used in this chapter shall be interpreted so as to give them the meaning they have in common usage.

"Appeal": **A means a** request for a review of the interpretation of any provision of this chapter or a request for a variance.

"Area of shallow flooding": **A means a** designated Zone AO, AH, AR/AO or AR/AH **or VC** on a community's Flood Insurance Rate Map (FIRM) with a one-percent or greater annual chance of

flooding to an average depth of one to three feet where a clearly defined channel does not exist, where the path of flooding is unpredictable, and where velocity flow may be evident. Such flooding is characterized by ponding or sheet flow.

"Area of special flood hazard": ~~The means the~~ land in the floodplain within a community subject to a ~~1 one~~-percent or greater chance of flooding in any given year. It is shown on the Flood Insurance Rate Map (FIRM) as Zones A, AO, AH, AI-30, AE, A99, AR, V, ~~VO~~, V1-30 and VE. "Special flood hazard area" is synonymous in meaning and definition with the phrase "area of special flood hazard".

"Base flood": ~~The means the~~ flood having a one ~~1~~-percent chance of being equaled or exceeded in any given year.

"Base flood elevation (BFE)": ~~The means the~~ elevation to which floodwater is anticipated to rise during the base flood.

"Basement": ~~Any means any~~ area of the building having its floor subgrade (below ground level) on all sides.

"Breakaway wall": ~~A means a~~ wall that is not part of the structural support of the building and is intended through its design and construction to collapse under specific lateral loading forces, without causing damage to the elevated portion of the building or supporting foundation system.

"Coastal high hazard area": ~~An means an~~ area of special flood hazard extending from offshore to the inland limit of a primary frontal dune along an open coast and any other area subject to high velocity wave action from storms or seismic sources.

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"Development": ~~Any means any~~ man-made change to improved or unimproved real estate, including, but not limited to, buildings or other structures, mining, dredging, filling, grading, paving, excavation or drilling operations or storage of equipment or materials.

"Fill": Placement of any materials such as soil, gravel, crushed stone, or other materials that change the elevation of the floodplain. The placement of fill is considered "development."

"Fish Accessible Space": The volumetric space available to fish to access.

"Fish Egress-able Space": The volumetric space available to fish to exit or leave from. "Flood" or "flooding" ~~means~~:

1. A general and temporary condition of partial or complete inundation of normally dry land areas from:
 - a. The overflow of inland or tidal waters.
 - b. The unusual and rapid accumulation or runoff of surface waters from any source.
 - c. Mudslides (i.e., mudflows) which are proximately caused by flooding as defined in paragraph (1)(b) of this definition and are akin to a river of liquid and flowing mud on the surfaces of normally dry land areas, as when earth is carried by a current of water and deposited along the path of the current.
2. The collapse or subsidence of land along the shore of a lake or other body of water as a result of erosion or undermining caused by waves or currents of water exceeding anticipated cyclical levels or suddenly caused by an unusually high water level in a natural body of water, accompanied by a severe storm, or by an unanticipated force of nature, such as flash flood or an abnormal tidal surge, or by some similarly unusual and unforeseeable event which results in flooding as defined in paragraph (1)(a) of this definition.

"Flood elevation study": ~~An means an~~ examination, evaluation and determination of flood hazards and, if appropriate, corresponding water surface elevations, or an examination, evaluation and determination of mudslide (i.e., mudflow) and/or flood-related erosion hazards.

"Flood Insurance Rate Map (FIRM)": ~~The means the~~ official map of a community, on which the Federal Insurance Administrator has delineated both the special hazard areas and the risk premium zones applicable to the community. A FIRM that has been made available digitally is called a Digital Flood Insurance Rate Map (DFIRM).

Flood Insurance Study (FIS). See "Flood elevation study."

"Flood proofing" means any combination of structural and nonstructural additions, changes, or adjustments to structures which reduce or eliminate risk of flood damage to real estate or improved real property, water and sanitary facilities, structures, and their contents.

"Floodway": ~~The means the~~ channel of a river or other watercourse and the adjacent land areas that must be reserved in order to discharge the base flood without cumulatively increasing the water surface elevation more than a designated height. Also referred to as "regulatory floodway."

"Functionally dependent use": ~~A means a~~ use which cannot perform its intended purpose unless it is located or carried out in close proximity to water. The term includes only docking facilities, port facilities that are necessary for the loading and unloading of cargo or passengers, and ship building and ship repair facilities, ~~and but~~ does not include long term storage or related

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§ 9.54.030 § 9.54.040 manufacturing facilities.

"Green Infrastructure": Use of natural or human-made hydrologic features to manage water and provide environmental and community benefits. Green infrastructure uses management approaches and technologies that use, enhance, and/or mimic the natural hydrologic cycle processes of infiltration, evapotranspiration, and reuse. At a large scale, it is an interconnected network of green space that conserves natural systems and provides assorted benefits to human populations. At a local scale, it manages stormwater by infiltrating it into the ground where it is generated using vegetation or porous surfaces, or by capturing it for later reuse. Green infrastructure practices can be used to achieve no net loss of pervious surface by creating infiltration of stormwater in an amount equal to or greater than the infiltration lost by the placement of new impervious surface.

"Habitat Restoration Activities": Activities with the sole purpose of restoring habitats that have only temporary impacts and long-term benefits to habitat. Such projects cannot include ancillary structures such as a storage shed for maintenance equipment, must demonstrate that no rise in the BFE would occur as a result of the project and obtain a CLOMR and LOMR, and have obtained any other required permits (e.g., CWA Section 404 permit).

"Hazard Trees": Standing dead, dying, or diseased trees or ones with a structural defect that makes it likely to fail in whole or in part and that present a potential hazard to a structure or as defined by the community.

"Highest adjacent grade": ~~The means the~~ highest natural elevation of the ground surface prior to construction next to the proposed walls of a structure.

"Historic structure": ~~Any means any~~ structure that is:

1. Listed individually in the National Register of Historic Places (a listing maintained by the Department of Interior) or preliminarily determined by the Secretary of the Interior as meeting the requirements for individual listing on the National Register;
2. Certified or preliminarily determined by the Secretary of the Interior as contributing to the historical significance of a registered historic district or a district preliminarily determined by the Secretary to qualify as a registered historic district;
3. Individually listed on a state inventory of historic places in states with historic

- preservation programs which have been approved by the Secretary of Interior; or
4. Individually listed on a local inventory of historic places in communities with historic preservation programs that have been certified either:
 - a. By an approved state program as determined by the Secretary of the Interior; or
 - b. Directly by the Secretary of the Interior in states without approved programs.

“Hydraulically Equivalent Elevation”: A location (e.g., a site where no net loss standards are implemented) that is approximately equivalent to another (e.g., the impacted site) relative to the same 100-year water surface elevation contour or base flood elevation. This may be estimated based on a point that is along the same approximate line perpendicular to the direction of flow.

“Hydrologically Connected”: The interconnection of groundwater and surface water such that they constitute one water supply and use of either results in an impact to both.

“Impervious Surface”: A surface that cannot be penetrated by water and thereby prevents infiltration and increases the amount and rate of surface water runoff, leading to erosion of stream banks,

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degradation of habitat, and increased sediment loads in streams. Such surfaces can accumulate large amounts of pollutants that are then “flushed” into local water bodies during storms and can also interfere with recharge of groundwater and the base flows to water bodies.

“Low Impact Development”: An approach to land development (or redevelopment) that works with nature to manage stormwater as close to its source as possible. It employs principles such as preserving and recreating natural landscape features and minimizing effective imperviousness to create functional and appealing site drainage that treats stormwater as a resource rather than a waste product. Low Impact Development refers to designing and implementing practices that can be employed at the site level to control stormwater and help replicate the predevelopment hydrology of the site. Low impact development helps achieve no net loss of pervious surface by infiltrating stormwater in an amount equal to or greater than the infiltration lost by the placement of new impervious surface. LID is a subset of green infrastructure.

"Lowest floor": ~~The means the~~ lowest floor of the lowest enclosed area (including basement). An unfinished or flood resistant enclosure, usable solely for parking of vehicles, building access or storage in an area other than a basement area is not considered a building's lowest floor, provided that such enclosure is not built so as to render the structure in violation of the applicable non elevation design requirements of this chapter.

"Manufactured dwelling": ~~A means a~~ structure, transportable in one or more sections, which is built on a permanent chassis and is designed for use with or without a permanent foundation when attached to the required utilities. The term "manufactured dwelling" does not include a "recreational vehicle" and is synonymous with "manufactured home".

"Manufactured dwelling park or subdivision": ~~A means a~~ parcel (or contiguous parcels) of land divided into two or more manufactured dwelling lots for rent or sale.

“Mean Higher-High Water”: The average of the higher-high water height of each tidal day observed over the National Tidal Datum Epoch.

"Mean sea level": ~~For means for~~ purposes of the National Flood Insurance Program, the National Geodetic Vertical Datum (NGVD) of 1929 or other datum, to which Base Flood Elevations shown on a community's Flood Insurance Rate Map are referenced.

"New construction": ~~For means for~~ floodplain management purposes, **“new construction”** means structures for which the "start of construction" commenced on or after the effective date of a floodplain management regulation adopted by City of Yachats and includes any subsequent

improvements to such structures.

“No Net Loss”: A standard where adverse impacts must be avoided or offset through adherence to certain requirements so that there is no net change in the function Model Ordinance Language National Flood Insurance Program Page 3-7 NFIP-ESA Integration in Oregon Draft Model Ordinance from the existing condition when a development application is submitted to the state, tribal, or local jurisdiction. The floodplain functions of floodplain storage, water quality, and vegetation must be maintained.

“Offsite”: Mitigation occurring outside of the project area.

“Onsite”: Mitigation occurring within the project area.

“Ordinary High Water Mark”: The line on the shore established by the fluctuations of water and indicated by physical characteristics such as a clear, natural line impressed on the bank; shelving; changes in the character of soil; destruction of terrestrial vegetation; the presence of litter and debris; or other appropriate means that consider the characteristics of the surrounding areas.

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§ 9.54.030 § 9.54.040 “Qualified Professional”: Appropriate subject matter expert that is defined by the community.

“Reach”: A section of a stream or river along which similar hydrologic conditions exist, such as discharge, depth, area, and slope. It can also be the length of a stream or river (with varying conditions) between major tributaries or two stream gages, or a length of river for which the characteristics are well described by readings at a single stream gage.

“Recreational vehicle”: A means a vehicle which is:

1. Built on a single chassis;
2. Four hundred 400 square feet or less when measured at the largest horizontal projection;
3. Designed to be self-propelled or permanently towable by a light duty truck; and
4. Designed primarily not for use as a permanent dwelling but as temporary living quarters for recreational, camping, travel, or seasonal use.

“Riparian”: Of, adjacent to, or living on, the bank of a river, lake, pond, or other water body.

“Riparian Buffer Zone (RBZ)”: The outer boundary of the riparian buffer zone is measured from the ordinary high water line of a fresh waterbody (lake; pond; ephemeral, intermittent, or perennial stream) or mean higher-high water line of a marine shoreline or tidally influenced river reach to 170 feet horizontally on each side of the stream or 170 feet inland from the MHHW. The riparian buffer zone includes the area between these outer boundaries on each side of the stream, including the stream channel. Where the RBZ is larger than the special flood hazard area, the no net loss standards shall only apply to the area within the special flood hazard area.

“Riparian Buffer Zone Fringe”: The area outside of the RBZ and floodway but still within the SFHA.

“Silviculture”: The art and science of controlling the establishment, growth, composition, health, and quality of forests and woodlands.

“Special flood hazard area” See “area of special flood hazard” for this definition. “Start of construction”: Includes includes substantial improvement and means the date the building permit was issued, provided the actual start of construction, repair, reconstruction, rehabilitation, addition, placement, or other improvement was within 180 days from the date of the permit. The actual start means either the first placement of permanent construction of a structure on a site, such as the pouring of slab or footings, the installation of piles, the construction of columns, or any work beyond the stage of excavation; or the placement of a manufactured home on a

foundation. Permanent construction does not include land preparation, such as clearing, grading, and filling; nor does it include the installation of streets and/or walkways; nor does it include excavation for a basement, footings, piers, or foundations or the erection of temporary forms; nor does it include the installation on the property of accessory buildings, such as garages or sheds not occupied as dwelling units or not part of the main structure. For a substantial improvement, the actual start of construction means the first alteration of any wall, ceiling, floor, or other structural part of a building, whether or not that alteration affects the external dimensions of the building.

"Structure": ~~For means for~~ floodplain management purposes, a walled and roofed building, including a gas or liquid storage tank, that is principally above ground, as well as a manufactured dwelling.

"Substantial damage": ~~Damage means damage~~ of any origin sustained by a structure whereby the
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cost of restoring the structure to its before damaged condition would equal or exceed 50 ~~percent~~ ~~%~~ of the market value of the structure before the damage occurred.

"Substantial improvement": ~~Any means any~~ reconstruction, rehabilitation, addition, or other improvement of a structure, the cost of which equals or exceeds 50 ~~percent~~ ~~%~~ of the market value of the structure before the "start of construction" of the improvement. This term includes structures which have incurred "substantial damage," regardless of the actual repair work performed. The term does not, however, include either:

1. Any project for improvement of a structure to correct existing violations of state or local health, sanitary, or safety code specifications which have been identified by the local code enforcement official and which are the minimum necessary to assure safe living conditions; or
2. Any alteration of a "historic structure," provided that the alteration will not preclude the structure's continued designation as a "historic structure."

"Undeveloped Space": The volume of flood capacity and fish-accessible/egress-able habitat from the existing ground to the Base Flood Elevation that is undeveloped. Any form of development including, but not limited to, the addition of fill, structures, concrete Model Ordinance Language National Flood Insurance Program Page 3-9 NFIP-ESA Integration in Oregon Draft Model Ordinance structures (vaults or tanks), pilings, levees and dikes, or any other development that reduces flood storage volume and fish accessible/egress-able habitat must achieve no net loss.

"Variance": ~~A means a grant~~ of relief by City of Yachats from the terms of a flood plain management regulation.

"Violation": ~~The means the~~ failure of a structure or other development to be fully compliant with the community's floodplain management regulations. A structure or other development without the elevation certificate, other certifications, or other evidence of compliance required in this chapter is presumed to be in violation until such time as that documentation is provided.

(Add, 05/12/2003; Ord. 233, 2009; Ord. 287, 2009; Ord. 361 § 1, 2019)

§ 9.54.030. General provisions.

A. Lands to Which This Chapter Applies. This chapter shall apply to all special flood hazard areas within the jurisdiction of the City of Yachats.

B. Basis for Establishing the Special Flood Hazard Areas.

The special flood hazard areas identified by the Federal Insurance Administrator in a scientific and engineering report entitled "The Flood Insurance Study (FIS) for "Flood Insurance

Study for Lincoln County, Oregon and Incorporated Areas", dated September 28th, 2019 with accompanying Flood Insurance Rate Maps (FIRMs) 41041C0803E, 41041c0811E, and 41041C0815E are hereby adopted by reference and declared to be a part of this chapter. The FIS and FIRM panels are on file at City of Yachats Office, 501 441 N. Highway 101, Yachats, Oregon.

C. Coordination with State of Oregon Specialty Codes. Pursuant to the requirement established in ORS 455 that the City of Yachats administers and enforces the State of Oregon Specialty Codes, the City of Yachats does hereby acknowledge that the Oregon Specialty Codes contain certain provisions that apply to the design and construction of buildings and structures located in special flood hazard areas. Therefore, this chapter is intended to be administered and enforced in conjunction with the Oregon Specialty Codes.

D. Compliance and Penalties for Noncompliance.

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1. Compliance. All development within special flood hazard areas is subject to the terms of this chapter and required to comply with its provisions and all other applicable regulations.
2. Penalties for noncompliance. No structure or land shall hereafter be constructed, located, extended, converted, or altered without full compliance with the terms of this chapter and other applicable regulations. Violations of the provisions of this chapter by failure to comply with any of its requirements (including violations of conditions and safeguards established in connection with conditions) shall constitute a class A infraction under Yachats Municipal Code Sections 1.12.010 through 1.12.150.

E. Abrogation and Severability.

1. Abrogation. This chapter is not intended to repeal, abrogate, or impair any existing easements, covenants, or deed restrictions. However, where the ordinance codified in this chapter and another ordinance, easement, covenant, or deed restriction conflict or overlap, whichever imposes the more stringent restrictions shall prevail.
2. Severability. This chapter and the various parts thereof are hereby declared to be severable. If any section clause, sentence, or phrase of this chapter is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way effect the validity of the remaining portions of this chapter.

F. Interpretation. In the interpretation and application of this chapter, all provisions shall be:

1. Considered as minimum requirements;
2. Liberally construed in favor of the governing body; and
3. Deemed neither to limit nor repeal any other powers granted under state statutes.

G. Warning and Disclaimer of Liability.

1. Warning. The degree of flood protection required by this chapter is considered reasonable for regulatory purposes and is based on scientific and engineering considerations. Larger floods can and will occur on rare occasions. Flood heights may be increased by man-made or natural causes. This chapter does not imply that land outside the areas of special flood hazards or uses permitted within such areas will be free from flooding or flood damages.
2. Disclaimer of Liability. The ordinance codified in this chapter shall not create liability on the part of the City of Yachats, any officer or employee thereof, or the Federal Insurance

Administrator for any flood damages that result from reliance on this chapter or any administrative decision lawfully made hereunder.
(Add, 05/12/2003; Ord. 233, 2009; Ord. 287, 2009; Ord. 361 § 1, 2019)

§ 9.54.040. Administration.

A. Designation of the Floodplain Administrator. The City Manager, or the City Manager's designee, is hereby appointed to administer, implement, and enforce this chapter by granting or denying development permits in accordance with its provisions. The Floodplain Administrator may delegate authority to implement these provisions.

B. Duties and Responsibilities of the Floodplain Administrator. Duties of the Floodplain
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§ 9.54.030 § 9.54.040 Administrator, or their designee, shall include, but not be limited to:

1. Permit review. Review all development permits to ~~determine that~~:

- a. ~~The Determine that the~~ permit requirements of this chapter have been satisfied.
- b. ~~All Determine that all~~ other required local, State, and Federal permits have been obtained and approved.
- c. ~~Review all development permits to determine Determine~~ if the proposed development is located in a floodway. If located in the floodway assure that the floodway provisions of this chapter in Section 9.54.050(B)(4) are met; and
- d. ~~Review all development permits to determine Determine~~ if the proposed development is located in an area where Base Flood Elevation (BFE) data is available either through the Flood Insurance Study (FIS) or from another authoritative source. If BFE data is not available then ensure compliance with the provisions of Section 9.54.050(A)(7); and
- e. Provide to Building Officials the Base Flood Elevation (BFE) applicable to any building requiring a development permit.
- f. ~~Review all development permit applications to determine Determine~~ if the proposed development qualifies as a substantial improvement as defined in Section 9.54.020.
- g. ~~Review all development permits to determine Determine~~ if the proposed development activity is a watercourse alteration. If a watercourse alteration is proposed, ensure compliance with the provisions in Section 9.54.050(A)(1).
- h. ~~Review all development permits to determine Determine~~ if the proposed development activity includes the placement of fill or excavation.

i. Determine whether the proposed development activity complies with the no net loss standards in Section ~~6.0~~ 9.54.060.

2. Information to be obtained and maintained. The following information shall be obtained and maintained and shall be made available for public inspection as needed:

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- a. Obtain, record, and maintain the actual elevation (in relation to mean sea level) of the lowest floor (including basements) and all attendant utilities of all new or substantially improved structures where Base Flood Elevation (BFE) data is

provided through the Flood Insurance Study (FIS), Flood Insurance Rate Map (FIRM), or obtained in accordance with Section 9.54.050(A)(7).

- b. Obtain and record the elevation (in relation to mean sea level) of the natural grade of the building site for a structure prior to the start of construction and the placement of any fill and ensure that the requirements of Sections 9.54.050(B)(4), 9.54.050(C)(1)(f), and 9.54.040(B)(1)(b) are adhered to.
 - c. Upon placement of the lowest floor of a structure (including basement) but prior to further vertical construction, obtain documentation, prepared and sealed by a professional licensed surveyor or engineer, certifying the elevation (in relation to mean sea level) of the lowest floor (including basement).
 - d. Where base flood elevation data are utilized, obtain as-built certification of the elevation (in relation to mean sea level) of the lowest floor (including basement) prepared and sealed by a professional licensed surveyor or engineer, prior to the final inspection.
 - e. Maintain all Elevation Certificates (EC) submitted to the City of Yachats.
 - f. Obtain, record, and maintain the elevation (in relation to mean sea level) to which the structure and all attendant utilities were floodproofed for all new or substantially improved floodproofed structures where allowed under this chapter and where Base Flood Elevation (BFE) data is provided through the FIS, FIRM, or obtained in accordance with Section 9.54.050(A)(7).
 - g. Maintain all floodproofing certificates required under this chapter.
 - h. Record and maintain all variance actions, including justification for their issuance;
 - i. Obtain and maintain all hydrologic and hydraulic analyses performed as required under Section 9.54.050(B)(4).
 - j. Record and maintain all substantial improvement and substantial damage calculations and determinations as required under Section 9.54.040(B)(4).
 - k. Documentation of how no net loss standards have been met (see Section 6.0 9.54.060)
 - l. Maintain for public inspection all records pertaining to the provisions of this chapter.
3. Requirement to notify other entities and submit new technical data.
- a. Community boundary alterations. The Floodplain Administrator shall notify the Federal Insurance Administrator in writing whenever the boundaries of the community have been modified by annexation or the community has otherwise assumed authority or no longer has authority to adopt and enforce floodplain management regulations for a particular area, to ensure that all Flood Hazard

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Boundary Maps (FHBMs) and Flood Insurance Rate Maps (FIRM) accurately represent the community's boundaries. Include within such notification a copy of a map of the community suitable for reproduction, clearly delineating the new corporate limits or new area for which the community has assumed or relinquished floodplain management regulatory authority.

- b. Watercourse alterations. Notify adjacent communities, the Department of Land

Conservation and Development, and other appropriate State and Federal agencies, prior to any alteration or relocation of a watercourse, and submit evidence of such notification to the Federal Insurance Administration. This notification shall be provided by the applicant to the Federal Insurance Administration as a Letter of Map Revision (LOMR) along with either:

- i. A proposed maintenance plan to assure the flood carrying capacity within the altered or relocated portion of the watercourse is maintained; or
- ii. Certification by a registered professional engineer that the project has been designed to retain its flood carrying capacity without periodic maintenance.

The applicant shall be required to submit a Conditional Letter of Map Revision (CLOMR) when required under Section 9.54.040(B)(3)(c). Ensure compliance with all applicable requirements in Sections 9.54.040(B)(3)(c) and 9.54.050(A)(1).

- c. Requirement to submit new technical data. A community's base flood elevations may increase or decrease resulting from physical changes affecting flooding conditions. As soon as practicable, but not later than six months after the date such information becomes available, a community shall notify the Federal Insurance Administrator of the changes by submitting technical or scientific data in accordance with Section 44 of the Code of Federal Regulations (CFR), Subsection 65.3. The community may require the applicant to submit such data and review fees required for compliance with this section through the applicable FEMA Letter of Map Change (LOMC) process.

The Floodplain Administrator shall require a Conditional Letter of Map Revision (CLOMR) prior to the issuance of a floodplain development permit for:

- i. Proposed floodway encroachments that increase the base flood elevation; and
- ii. Proposed development which increases the base flood elevation by more than one foot in areas where FEMA has provided base flood elevations but no floodway.

An applicant shall notify FEMA within six months of project completion when an applicant has obtained a Conditional Letter of Map Revision (CLOMR) from FEMA. This notification to FEMA shall be provided as a Letter of Map Revision (LOMR).

The property owner shall be responsible for preparing all technical data to support the CLMR/LOMR application and paying any processing or application fees associated with the CLMR/LOMR.

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The Floodplain Administrator shall be under no obligation to sign the Community Acknowledgement Form which is part of the CLMR/LOMR application, until the applicant demonstrates that the project will or has met the requirements of this code and all applicable State and Federal laws.

- 4. Substantial improvement and substantial damage assessments and determinations. Conduct Substantial Improvement (SI) (as defined in Section 9.54.020) reviews for all structural development proposal applications and maintain a record of SI calculations within permit files in accordance with Section 9.54.040(B)(2). Conduct Substantial Damage

(SD) (as defined in Section 9.54.020) assessments when structures are damaged due to a natural hazard event or other causes. Make SD determinations whenever structures within the special flood hazard area (as established in Section 9.54.030(B)) are damaged to the extent that the cost of restoring the structure to its before damaged condition would equal or exceed 50% of the market value of the structure before the damage occurred.

C. Establishment of Development Permit.

1. Floodplain development permit required. A development permit shall be obtained before construction or development begins within any area horizontally within the special flood hazard area established in Section 9.54.030(B). The development permit shall be required for all structures, including manufactured dwellings, and for all other development, as defined in Section 9.54.020, including fill and other development activities.
2. Application for a development permit may be made on forms furnished by the Floodplain Administrator and may include, but not be limited to, plans in duplicate drawn to scale showing the nature, location, dimensions, and elevations of the area in question; existing or proposed structures, fill, storage of materials, drainage facilities, and the location of the foregoing. Specifically the following information is required:
 - a. In riverine flood zones, the proposed elevation (in relation to mean sea level), of the lowest floor (including basement) and all attendant utilities of all new and substantially improved structures; in accordance with the requirements of Section 9.54.040(B)(2).
 - b. In coastal flood zones (V zones and coastal A zones), the proposed elevation in relation to mean sea level of the bottom of the lowest structural member of the lowest floor (excluding pilings and columns) of all structures, and whether such

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§ 9.54.040 § 9.54.040 structures contain a basement;

- c. Proposed elevation in relation to mean sea level to which any non-residential structure will be floodproofed.
 - d. Certification by a registered professional engineer or architect licensed in the State of Oregon that the floodproofing methods proposed for any nonresidential structure meet the floodproofing criteria for nonresidential structures in Section 9.54.050(B)(3)(c).
 - e. Description of the extent to which any watercourse will be altered or relocated.
 - f. Base flood elevation data for subdivision proposals or other development when required per Sections 9.54.040(B)(1) and 9.54.050(A)(6).
 - g. Substantial improvement calculation for any improvement, addition, reconstruction, renovation, or rehabilitation of an existing structure.
 - h. The amount and location of any fill or excavation activities proposed.
- D. Variance Procedure. The issuance of a variance is for floodplain management purposes only. Flood insurance premium rates are determined by Federal statute according to actuarial risk and will not be modified by the granting of a variance.
1. Conditions for variances.
 - a. Generally, variances may be issued for new construction and substantial improvements to be erected on a lot of one-half acre or less in size contiguous to

and surrounded by lots with existing structures constructed below the base flood level, in conformance with the provisions of Section 9.54.040(D)(1)(c) and (e), and Section 9.54.040(D)(2). As the lot size increases beyond one-half acre, the technical justification required for issuing a variance increases.

- b. Variances shall only be issued upon a determination that the variance is the minimum necessary, considering the flood hazard, to afford relief.
- c. Variances shall not be issued within any floodway if any increase in flood levels during the base flood discharge would result.
- d. Variances shall only be issued upon:
 - i. A showing of good and sufficient cause;
 - ii. A determination that failure to grant the variance would result in exceptional hardship to the applicant;
 - iii. A determination that the granting of a variance will not result in increased flood heights, additional threats to public safety, extraordinary public expense, create nuisances, cause fraud on or victimization of the public, or conflict with existing laws or ordinances.
- e. Variances may be issued by a community for new construction and substantial

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improvements and for other development necessary for the conduct of a functionally dependent use provided that the criteria of Section 9.54.040.(D)(1)(b) through (d) are met, and the structure or other development is protected by methods that minimize flood damages during the base flood and create no additional threats to public safety.

f. Variances shall not be issued unless it is demonstrated that the development will not result in net loss of the following proxies for the three floodplain functions in the SFHA: undeveloped space; pervious surface; or trees 6 inches dbh or greater (see Section 6.0-9.54.060 and associated options in Table 1).

- 2. Variance notification. Any applicant to whom a variance is granted shall be given written notice that the issuance of a variance to construct a structure below the base flood elevation will result in increased premium rates for flood insurance and that such construction below the base flood elevation increases risks to life and property. Such notification and a record of all variance actions, including justification for their issuance shall be maintained in accordance with Section 9.54.040(B)(2).

(Add, 05/12/2003; Ord. 233, 2009; Ord. 287, 2009; Ord. 361 § 1, 2019)

§ 9.54.050. Provisions for flood hazard reduction.

A. General Standards. In all special flood hazard areas, the no net loss standards (see Section 6.0 9.54.060) and the following standards shall be adhered to:

- 1. Alteration of watercourses. Require that the flood carrying capacity within the altered or relocated portion of said watercourse is maintained. Require that maintenance is provided within the altered or relocated portion of said watercourse to ensure that the flood carrying capacity is not diminished. Require compliance with Sections 9.54.040(B)(3)(b) and 9.54.040(B)(3)(c).
- 2. Anchoring.

- a. All new construction and substantial improvements shall be anchored to prevent flotation, collapse, or lateral movement of the structure resulting from hydrodynamic and hydrostatic loads, including the effects of buoyancy.
- b. All manufactured dwellings shall be anchored per Section 9.54.050(B)(3)(d).

3. Construction materials and methods.

- a. All new construction and substantial improvements shall be constructed with materials and utility equipment resistant to flood damage.
- b. All new construction and substantial improvements shall be constructed using methods and practices that minimize flood damage.

4. Utilities and equipment.

- a. Water supply, sanitary sewer, and on-site waste disposal systems.

- i. All new and replacement water supply systems shall be designed to minimize or eliminate infiltration of flood waters into the system.

- ii. New and replacement sanitary sewage systems shall be designed to minimize

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- or eliminate infiltration of flood waters into the systems and discharge from the systems into flood waters.

- iii. On-Site waste disposal systems shall be located to avoid impairment to them or contamination from them during flooding consistent with the Oregon Department of Environmental Quality.

- b. Electrical, mechanical, plumbing, and other equipment. Electrical, heating, ventilating, airconditioning, plumbing, duct systems, and other equipment and service facilities shall be elevated at or above the base flood level or shall be designed and installed to prevent water from entering or accumulating within the components and to resist hydrostatic and hydrodynamic loads and stresses, including the effects of buoyancy, during conditions of flooding. In addition, electrical, heating, ventilating, air-conditioning, plumbing, duct systems, and other equipment and service facilities shall:

- i. If replaced as part of a substantial improvement shall meet all the requirements of this section.

- ii. Not be mounted on or penetrate through breakaway walls.

5. Tanks.

- a. Underground tanks shall be anchored to prevent flotation, collapse and lateral movement under conditions of the base flood.
- b. Above-ground tanks shall be installed at or above the base flood level or shall be anchored to prevent flotation, collapse, and lateral movement under conditions of the base flood.
- c. In coastal flood zones (V Zones or coastal A Zones) when elevated on platforms, the platforms shall be cantilevered from or knee braced to the building or shall be supported on foundations that conform to the requirements of the State of Oregon Specialty Code.

6. Subdivision proposals and other proposed developments.

- a. All new subdivision proposals and other proposed new developments (including proposals for manufactured home parks and subdivisions) greater than 50 lots or five acres, whichever is the lesser, shall include within such proposals, base flood elevation data.
- b. All new subdivision proposals and other proposed new developments (including proposals for manufactured home parks and subdivisions) shall:
 - i. Be consistent with the need to minimize flood damage.
 - ii. Have public utilities and facilities such as sewer, gas, electrical, and water systems located and constructed to minimize or eliminate flood damage.
 - iii. Have adequate drainage provided to reduce exposure to flood hazards.

iv. Comply with no net loss standards in section 6.0-9.54.060.

7. Use of other base flood data. When base flood elevation data has not been

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provided in accordance with Section 9.54.030(B) the local floodplain administrator shall obtain, review, and reasonably utilize any base flood elevation data available from a Federal, State, or other source, in order to administer Section 9.54.050. All new subdivision proposals and other proposed new developments (including proposals for manufactured dwelling parks and subdivisions) must meet the requirements of Section 9.54.050(A)(6).

Base flood elevations shall be determined for development proposals that are five acres or more in size or are 50 lots or more, whichever is lesser in any A zone that does not have an established base flood elevation. Where elevation data is not available either through the flood insurance study or from another authoritative source listed above, applications for building permits shall be reviewed to assure that proposed construction will be reasonably safe from flooding. Development proposal located within a riverine unnumbered A zone shall be reasonable safe from flooding. Structures shall be elevated at a minimum of two feet above the highest adjacent grade. Failure to elevate at least two feet above grade in these zones may result in higher insurance rates.

8. Structures located in multiple or partial flood zones.

- a. When a structure is located in multiple flood zones on the community's Flood Insurance Rate Maps (FIRM) the provisions for the more restrictive flood zone shall apply.
- b. When a structure is partially located in a special flood hazard area, the entire structure shall meet the requirements for new construction and substantial improvements.

9. Critical facilities. Construction of new critical facilities shall be, to the extent possible, located outside the limits of the special flood hazard area. Construction of new critical facilities shall be permissible within the SFHA only if no feasible alternative site is available. Critical facilities constructed within the SFHA shall have the lowest floor elevated three feet above the Base Flood Elevation (BFE) or to the height of the 500 year flood, whichever is higher. Access to and from the critical facility shall also be protected to the height utilized above. Floodproofing and sealing measures must be taken to ensure that toxic substances will not be displaced by or released into floodwaters.

B. Specific standards for riverine (including all non-coastal) flood zones. These specific standards shall apply to all new construction and substantial improvements in addition to the general

standards contained in Section 9.54.050(A) of this chapter.

1. Flood openings. All new construction and substantial improvements with fully enclosed areas below the lowest floor (excluding basements) are subject to the following requirements. Enclosed areas below the base flood elevation, including crawl spaces shall:

- a. Be designed to automatically equalize hydrostatic flood forces on walls by allowing for the entry and exist of floodwaters;
- b. Be used solely for parking, storage, or building access;
- c. Be certified by a registered professional engineer or architect or meet or exceed all

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§ 9.54.050 § 9.54.050 of the following minimum criteria:

- i. A minimum of two openings,
- ii. The total net area of non-engineered openings shall be not less than one square inch for each square foot of enclosed area, where the enclosed area is measured on the exterior of the enclosure walls.
- iii. The bottom of all openings shall be no higher than one foot above grade.
- iv. Openings may be equipped with screens, louvers, valves, or other coverings or devices provided that they shall allow the automatic flow of floodwater into and out of the enclosed areas and shall be accounted for in the determination of the net open area.
- v. All additional higher standards for flood openings in the State of Oregon Residential Specialty Codes Section R322.2.2 shall be complied with when applicable.

2. Garages.

- a. Attached garages may be constructed with the garage floor slab below the Base Flood Elevation (BFE) in riverine flood zones, if the following requirements are met:
 - i. If located within a floodway the proposed garage must comply with the requirements of Section 9.54.050(B)(4).
 - ii. The floors are at or above grade on not less than one side;
 - iii. The garage is used solely for parking, building access, and/or storage;
 - iv. The garage is constructed with flood openings in compliance with Section 9.54.050(B)(1) to equalize hydrostatic flood forces on exterior walls by allowing for the automatic entry and exit of floodwater.
 - v. The portions of the garage constructed below the BFE are constructed with materials resistant to flood damage;
 - vi. The garage is constructed in compliance with the standards in Section 9.54.050(A); and
 - vii. The garage is constructed with electrical, and other service facilities located and installed so as to prevent water from entering or accumulating within the components during conditions of the base flood.
- b. Detached garages must be constructed in compliance with the standards for

appurtenant structures in Section 9.54.050(B)(3)(f) or nonresidential structures in Section 9.54.050(B)(3)(c) depending on the square footage of the garage.

3. For riverine(non-coastal) special flood hazard areas with base flood elevations. In addition to the general standards listed in Section 9.54.050(A) the following specific

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standards shall apply in riverine (non-coastal) special flood hazard areas with Base Flood Elevations (BFE): Zones A1-A30, AH, and AE.

a. Before regulatory floodway. In areas where a regulatory floodway has not been designated, no new construction, substantial improvement, or other development (including fill) shall be permitted within Zones A1-30 and AE on the community's Flood Insurance Rate Map (FIRM), unless it is demonstrated that the cumulative effect of the proposed development, when combined with all other existing and anticipated development, will not increase the water surface elevation of the base flood more than one foot at any point within the community and will not result in the net loss of flood storage volume. When determined that structural elevation is not possible and where the placement of fill cannot meet the above standard, impacts to undeveloped space must adhere to the no net loss standards in section 6.1.C.

b. Residential construction.

- i. New construction and substantial improvement of any residential structure shall have the lowest floor, including basement, elevated a minimum of two feet above the Base Flood Elevation (BFE).
- ii. Enclosed areas below the lowest floor shall comply with the flood opening requirements in Section 9.54.050(B)(1).

c. Nonresidential construction.

- i. New construction and substantial improvement of any commercial, industrial, or other non-residential structure shall:
 - (1) Have the lowest floor, including basement elevated at a minimum of two feet above the Base Flood Elevation (BFE) or, together with attendant utility and sanitary facilities;
 - (2) Be floodproofed so that below the base flood level the structure is watertight with walls substantially impermeable to the passage of water;
 - (3) Have structural components capable of resisting hydrostatic and hydrodynamic loads and effects of buoyancy;
 - (4) Be certified by a registered professional engineer or architect that the design and methods of construction are in accordance with accepted standards of practice for meeting provisions of this section based on their development and/or review of the structural design, specifications and plans. Such certifications shall be provided to the Floodplain Administrator as set forth Section 9.54.040(B)(2).
- ii. Nonresidential structures that are elevated, not floodproofed, shall comply with the standards for enclosed areas below the lowest floor in Section 9.54.050(B)(1).

- iii. Applicants floodproofing nonresidential buildings shall be notified that flood insurance premiums will be based on rates that are one foot below the floodproofed level (e.g. a building floodproofed to the base flood level will be

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rated as one foot below.

- iv. Applicants shall supply a maintenance plan for the entire structure to include, but not limited to: exterior envelop of structure; all penetrations to the exterior of the structure; all shields, gates, barriers, or components designed to provide floodproofing protection to the structure; all seals or gaskets for shields, gates, barriers, or components; and, the location of all shields, gates, barriers, and components, as well as all associated hardware, and any materials or specialized tools necessary to seal the structure.
- v. Applicants shall supply an Emergency Action Plan (EAP) for the installation and sealing of the structure prior to a flooding event that clearly identifies what triggers the EAP and who is responsible for enacting the EAP.

d. Manufactured dwellings.

- i. New or substantially improved manufactured dwellings supported on solid foundation walls shall be constructed with flood openings that comply with Section 9.54.050(B)(1);
- ii. The bottom of the longitudinal chassis frame beam shall be at or above base flood elevation;
- iii. New or substantially improved manufactured dwellings shall be anchored to prevent flotation, collapse, and lateral movement during the base flood. Anchoring methods may include, but are not limited to, use of over-the-top or frame ties to ground anchors (Reference FEMA's "Manufactured Home Installation in Flood Hazard Areas" guidebook for additional techniques), and;
- iv. Electrical crossover connections shall be a minimum of 12 inches above Base Flood Elevation (BFE).

e. Recreational vehicles. Recreational vehicles placed on sites are required to: i.

Be on the site for fewer than 180 consecutive days,

- ii. Be fully licensed and ready for highway use, on its wheels or jacking system, is attached to the site only by quick disconnect type utilities and security devices, and has no permanently attached additions; or
- iii. Meet the requirements of Section 9.54.050(B)(3)(d), including the anchoring and elevation requirements for manufactured dwellings.

f. Appurtenant (accessory) structures. Relief from elevation or floodproofing requirements for residential and nonresidential structures in riverine (non-coastal) flood zones may be granted for appurtenant structures that meet the following requirements:

- i. Appurtenant structures located partially or entirely within the floodway must comply with requirements for development within a floodway found in Section 9.54.050(B)(4).

- ii. Appurtenant structures must only be used for parking, access, and/or storage and shall not be used for human habitation;
 - iii. In compliance with State of Oregon Specialty Codes, appurtenant structures on properties that are zoned residential are limited to one-story structures less than 200 square feet, or 400 square feet if the property is greater than two acres in area and the proposed appurtenant structure will be located a minimum of 20 feet from all property lines. Appurtenant structures on properties that are zoned as non-residential are limited in size to 120 square feet;
 - iv. The portions of the appurtenant structure located below the base flood elevation must be built using flood resistant materials;
 - v. The appurtenant structure must be adequately anchored to prevent flotation, collapse, and lateral movement of the structure resulting from hydrodynamic and hydrostatic loads, including the effects of buoyancy, during conditions of the base flood;
 - vi. The appurtenant structure must be designed and constructed to equalize hydrostatic flood forces on exterior walls and comply with the requirements for flood openings in Section 9.54.050(B)(1);
 - vii. Appurtenant structures shall be located and constructed to have low damage potential;
 - viii. Appurtenant structures shall not be used to store toxic material, oil, or gasoline, or any priority persistent pollutant identified by the Oregon Department of Environmental Quality unless confined in a tank installed in compliance with Section 9.54.050(A)(5).
 - ix. Appurtenant structures shall be constructed with electrical, mechanical, and other service facilities located and installed so as to prevent water from entering or accumulating within the components during conditions of the base flood.
4. Floodways. Located within the special flood hazard areas established in Section 9.54.030(B) are areas designated as floodways. Since the floodway is an extremely hazardous area due to the velocity of the floodwaters which carry debris, potential projectiles, and erosion potential, the following provisions apply:

- a. Encroachments, including fill, new construction, substantial improvements, and other development within the adopted regulatory floodway, are prohibited unless:
 - i. Certification by a registered professional civil engineer is provided demonstrating through hydrologic and hydraulic analyses performed in accordance with standard engineering practice that the proposed encroachment shall not result in any increase in flood levels within the community during the occurrence of the base flood discharge; or

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- ii. A Conditional Letter of Map Revision (CLOMR) that indicates a community may permit encroachments within the adopted regulatory floodway that would result in an increase in base flood elevations and that is applied for and approved by the Federal Insurance Administrator provided that the requirements for such revision as established under Volume 44 of the Code of Federal Regulations, Section 65.12 are fulfilled, and the encroachment(s)

comply with the no net loss standards in section.

- b. If the requirements of Section 9.54.050(B)(4)(a) are satisfied, all new construction, substantial improvements, and other development shall comply with all other applicable flood hazard reduction provisions of Section 9.54.050.

5. Standards for shallow flooding areas. Shallow flooding areas appear on FIRMs as AO zones with depth designations or as AH zones with base flood elevations. For AO zones the base flood depths range from one to three feet above ground where a clearly defined channel does not exist, or where the path of flooding is unpredictable and where velocity flow may be evident. Such flooding is usually characterized as sheet flow.

For both AO and AH zones, adequate drainage paths are required around structures on slopes to guide floodwaters around and away from proposed structures.

- a. Standards for AH Zones. Development within AH Zones must comply with the standards in Sections 9.54.050(A), 9.54.050(B) and 9.54.050(B)(5)(a).
- b. Standards for AO Zones. In AO zones, the following provisions apply in addition to the requirement in Section 9.54.050(B)(5)(a):
 - i. New construction and substantial improvement of residential structures and manufactured dwellings within AO zones shall have the lowest floor, including the basement, elevated above the highest grade adjacent to the building, at minimum or above the depth number specified on the Flood Insurance Rate Maps (FIRM) (at least two feet if no depth number is specified). For manufactured dwellings the lowest floor is considered to be the bottom of the longitudinal chassis frame beam.
 - ii. New construction and substantial improvements of nonresidential structures within AO zones shall either:
 - (1) Have the lowest floor (including basement) elevated above the highest adjacent grade of the building site, at minimum or above the depth number specified on the Flood Insurance Rate Maps (FIRMS) (at least two feet if no depth number is specified); or
 - (2) Together with attendant utility and sanitary facilities, be completely floodproofed to or above the depth number specified on the FIRM or a minimum of two feet above the highest adjacent grade if no depth number is specified, so that any space below that level is watertight with walls substantially impermeable to the passage of water and with structural components having the capability of resisting hydrostatic and hydrodynamic loads and effects of buoyancy. If this method is used, compliance shall be certified by a registered professional engineer or

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§ 9.54.050 § 9.54.050 architect as stated in Section 9.54.050(B)(3)(a)(4).

- iii. Recreational vehicles placed on sites within AO Zones on the community's Flood Insurance Rate Maps (FIRM) shall either:
 - (1) Be on the site for fewer than 180 consecutive days, and
 - (2) Be fully licensed and ready for highway use, on its wheels or jacking system, is attached to the site only by quick disconnect type utilities and security devices, and has no permanently attached additions; or

(3) Meet the requirements of Sections 9.54.050(A) and 9.54.050(B) above, including the elevation and anchoring requirements for manufactured dwellings.

iv. In AO zones, new and substantially improved appurtenant structures must comply with the standards in Section 9.54.050(B)(3)(f).

v. In AO zones, enclosed areas beneath elevated structures shall comply with the requirements in Section 9.54.050(B)(1).

C. Specific standards for coastal high hazard flood zones. Located within special flood hazard areas established in Section 9.54.030(B) are coastal high hazard areas, designated as Zones V1-V30, VE, V, or coastal A zones as identified on the FIRMs as the area between the Limit of Moderate Wave Action (LiMWA) and the Zone V boundary. These areas have special flood hazards associated with high velocity waters from surges and, therefore, in addition to meeting all provisions of this chapter and the State of Oregon Specialty Codes, the following provisions shall apply in addition to the general standards provisions in Section 9.54.050(A).

1. Development standards.

a. All new construction and substantial improvements in Zones V1-V30 and VE, V, and coastal A zones (where base flood elevation data is available) shall be elevated on pilings and columns such that:

i. The bottom of the lowest horizontal structural member of the lowest floor (excluding the pilings or columns) is elevated a minimum of one foot above the base flood level; and

ii. The pile or column foundation and structure attached thereto is anchored to resist flotation, collapse and lateral movement due to the effects of wind and water loads acting simultaneously on all building components. Water loading values used shall be those associated with the base flood. Wind loading values used shall be those specified by the State of Oregon Specialty Codes;

b. A registered professional engineer or architect shall develop or review the structural design, specifications and plans for the construction, and shall certify that the design and methods of construction to be used are in accordance with accepted standards of practice for meeting the provisions of this section.

c. Obtain the elevation (in relation to mean sea level) of the bottom of the lowest

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structural member of the lowest floor (excluding pilings and columns) of all new and substantially improved structures and whether or not such structures contain a basement. The local floodplain administrator shall maintain a record of all such information in accordance with Section 9.54.040(B)(2).

d. Provide that all new construction and substantial improvements have the space below the lowest floor either free of obstruction or constructed with non supporting breakaway walls, open wood lattice-work, or insect screening intended to collapse under wind and water loads without causing collapse, displacement, or other structural damage to the elevated portion of the building or supporting foundation system.

For the purpose of this section, a breakaway wall shall have a design safe loading resistance of not less than 10 and no more than 20 pounds per square foot. Use of

breakaway walls which exceed a design safe loading resistance of 20 pounds per square foot (either by design or when so required by local or State codes) may be permitted only if a registered professional engineer or architect certifies that the designs proposed meet the following conditions:

- i. Breakaway wall collapse shall result from water load less than that which would occur during the base flood; and
 - ii. If breakaway walls are utilized, such enclosed space shall be useable solely for parking of vehicles, building access, or storage. Such space shall not be used for human habitation.
 - iii. Walls intended to break away under flood loads shall have flood openings that meet or exceed the criteria for flood openings in Section 9.54.050(B)(1).
- e. The elevated portion of the building and supporting foundation system shall not be subject to collapse, displacement, or other structural damage due to the effects of wind and water loads acting simultaneously on all building components (structural and nonstructural). Maximum water loading values to be used in this determination shall be those associated with the base flood. Maximum wind loading values used shall be those specified by the State of Oregon Specialty Codes.
- f. Prohibit the use of fill for structural support of buildings.
- g. All new construction shall be located landward of the reach of mean high tide.
- h. Prohibit man-made alteration of sand dunes which would increase potential flood damage.
- i. All structures, including, but not limited to, residential structures, nonresidential structures, appurtenant structures, and attached garages shall comply with all the requirements of Section 9.54.050(C)(1). Floodproofing of non-residential structures is prohibited.

2. Manufactured dwelling standards for coastal high hazard zones. All manufactured dwellings to be placed or substantially improved within coastal high hazard areas

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§ 9.54.050 § 9.54.060 (Zones V, V1-30, VE, or Coastal A) shall meet the following requirements:

- a. Comply with all of the standards within Section 9.54.050(C);
 - b. The bottom of the longitudinal chassis frame beam shall be elevated to a minimum of one foot above the Base Flood Elevation (BFE); and
 - c. Electrical crossover connections shall be a minimum of 12 inches above the BFE.
3. Recreational vehicle standards for coastal high hazard zones. Recreational vehicles within coastal high hazard areas (Zones V, V1-30, VE, or Coastal A) shall either:
- a. Be on the site for fewer than 180 consecutive days, and
 - b. Be fully licensed and ready for highway use, on its wheels or jacking system, is attached to the site only by quick disconnect type utilities and security devices, and has no permanently attached additions; or
 - c. Meet the permit requirements of Section 9.54.040 and the requirements for manufactured homes in Section 9.54.050(C)(1)(a).
4. Tank standards for coastal high hazard zones. Tanks shall meet the requirements of Section

9.54.050(A)(5).

(Add, 05/12/2003; Ord. 233, 2009; Ord. 287, 2009; Ord. 361 § 1, 2019)

§ 9.54.060. Variances.

A. General Conditions. Variances as interpreted in the National Flood Insurance Program are based on the general zoning law principle that they pertain to a physical piece of property; they are not personal in nature and do not pertain to the structure, its inhabitants, or to economic or financial circumstances. They primarily address small lots in densely populated residential neighborhoods. As such, variances from the flood elevations should be quite rare.

1. Generally, the only condition under which a variance from the elevation standard may be issued is for new construction and substantial improvements to be erected on a lot of one-half acre or less in size contiguous to and surrounded by lots with existing structures constructed below the base flood level, providing items Section 9.54.060(A)(4)(a) through (k) below have been fully considered. As the lot size increases the technical justification required for issuing the variance increases.

2. Variances shall not be issued within a designated floodway if any increase in flood levels during the base flood discharge would result.

3. Variances may be issued for nonresidential buildings in very limited circumstances to allow a lesser degree of flood proofing than watertight or dry flood proofing, where it can be determined that such action will have low damage potential, complies with all other variance criteria except Section 9.54.060(A)(1) and otherwise complies with Section 9.54.050(A)(1) and (2) of General Standards.

4. Any applicant to whom a variance is granted shall be given written notice that the structure will be permitted to be built with a lowest floor elevation below the base flood

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elevation and that the cost of flood insurance will be commensurate with the increased risk resulting from the reduced lowest floor elevation.

5. In evaluating requests for variances from the requirements of this ordinance, the Planning Commission and City Council shall consider all technical evaluations, all relevant factors, standards specified in other sections of these code sections, and

a. The danger that materials may be swept onto other lands to the injury of others;

b. The danger to life and property due to flooding or erosion damage;

c. The susceptibility of the proposed facility and its contents to flood damage and the effect of such damage on the individual owner;

d. The importance of the services provided by the proposed facility to the community;

e. The necessity to the facility of a waterfront location, where applicable;

f. The availability of alternative locations for the proposed use which are not subject to flooding or erosion damage;

g. The compatibility of the proposed use with existing and anticipated development;

h. The relationship of the proposed use to the comprehensive plan and flood plain management program for that area;

- i. The safety of access to the property in times of flood for ordinary and emergency vehicles;
- j. The expected heights, velocity, duration, rate of rise, and sediment transport of the flood waters and the effects of wave action, if applicable, expected at the site; and,
- k. The costs of providing governmental services during and after flood conditions, including maintenance and repair of public utilities and facilities such as sewer, gas, electrical, and water systems, and streets and bridges.

B. Circumstances for Granting a Variance. Variances shall be issued only upon all of the following conditions being met:

- 1. A showing of good and sufficient cause;
- 2. A determination that failure to grant the variance would result in exceptional hardship to the applicant;
- 3. A determination that the granting of a variance will not result in increased flood heights, additional threats to public safety, extraordinary public expense, create nuisances, cause fraud on or victimization of the public or conflict with existing local laws, ordinances or codes; and
- 4. A determination that the variance is the minimum necessary, considering the flood hazard, to afford relief.

C. Procedure for Variance Applications.

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- 1. A request for a variance from the requirements of these code sections shall be made by filing an application with the City Recorder. The application shall be accompanied by a site plan drawn to scale showing the condition to be varied and the dimensions and arrangement of the proposed development. The City Council or Planning Commission may request other drawings or material essential to an understanding of the requested variance.
- 2. The City Recorder shall set a time for a public hearing before the Planning Commission on the request within 40 days of the filing thereof and shall cause notice to be given in accordance with subsection (C)(7) of this section.
- 3. At the conclusion of the public hearing the Planning Commission may recommend to the City Council the approval or denial of the request.
- 4. Upon receiving the recommendation of the Planning Commission, the City Recorder shall set a time for a public hearing before the City Council within 40 days from the date of receiving the Planning Commission's recommendation and shall cause notice to be given in accordance with subsection (C)(7) of this section.
- 5. At the conclusion of the public hearing, the City Council may approve or deny the request for a variance. In granting a variance, the City Council may attach such conditions as it deems necessary to further the purpose of these code sections.
- 6. An applicant to whom a variance is granted shall be given written notice that the structure will be permitted to be built with a lowest floor elevation below the base flood elevation and that the cost of flood insurance will be commensurate with the increased risk resulting from the reduced lowest floor elevation.

7. Notice of Public Hearing. Each notice of a public hearing shall be published in a newspaper of general circulation in the County at least 10 days prior to the date of the hearing. In addition, at least 10 days prior to the date of the hearing, notices shall be posted in three public and conspicuous places within 250 feet of the exterior boundary of the property for which the application is made.

(Add, 05/12/2003; Ord. 233, 2009; Ord. 287, 2009)

§ 9.54.060. Standards for Protection of SFHA Floodplain Functions.

The standards described below apply to all special flood hazard areas as defined in Section 9.54.020.

NOTE: Beyond this point, chapter and section references do not correlate to the YMC.

6.1 NO NET LOSS STANDARDS

A. No net loss of the three proxies for the floodplain functions mentioned in Section 1 is required for development in the special flood hazard area that would reduce undeveloped space, increase impervious surface, or result in a loss of trees that are 6-inches dbh or greater. No net loss can be achieved by first avoiding negative effects to floodplain functions to the degree possible, then

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minimizing remaining effects, then replacing and/or otherwise compensating for, offsetting, or rectifying the residual adverse effects to the three floodplain functions. Prior to the issuance of any development authorization, the applicant shall:

i. Demonstrate a legal right by the project proponent to implement the proposed activities to achieve no net loss (e.g., property owner agreement);

ii. Demonstrate that financial assurances are in place for the long-term maintenance and monitoring of all projects to achieve no net loss;

iii. Include a management plan that identifies the responsible site manager, stipulates what activities are allowed on site, and requires the posting of signage identifying the site as a mitigation area.

B. Compliance with no net loss for undeveloped space or impervious surface is preferred to occur prior to the loss of habitat function but, at a minimum, shall occur concurrent with the loss. To offset the impacts of delay in implementing no net loss, a 25 percent increase in the required minimum area is added for each year no net loss implementation is delayed.

C. No net loss must be provided within, in order of preference: 1) the lot or parcel that floodplain functions were removed from, 2) the same reach of the waterbody where the development is proposed, or 3) the special flood hazard area within the same hydrologically connected area as the proposed development. Table 1 presents the no net loss ratios, which increase based on the preferences listed above.

6.1.1 UNDEVELOPED SPACE

A. Development proposals shall not reduce the fish-accessible and egress-able undeveloped space

within the special flood hazard area.

B. A development proposal with an activity that would impact undeveloped space shall achieve no net loss of fish-accessible and egress-able space.

C. Lost undeveloped space must be replaced with fish-accessible and egress-able compensatory volume based on the ratio in Table 1 and at the same flood level at which the development causes an impact (i.e., plus or minus 1 foot of the hydraulically equivalent elevation).

i. Hydraulically equivalent sites must be found within either the equivalent 1-foot elevations or the same flood elevation bands of the development proposal. The flood elevation bands are identified as follows:

(1) Ordinary High Water Mark to 10-year,

(2) 10-year to 25-year,

(3) 25-year to 50-year,

(4) And 50-year to 100-year

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§ 9.54.060 § 9.54.070 ii. Hydrologically connected to the waterbody that is the flooding source;

iii. Designed so that there is no increase in velocity; and

iv. Designed to fill and drain in a manner that minimizes anadromous fish stranding to the greatest extent possible.

6.1.2 IMPERVIOUS SURFACES

Impervious surface mitigation shall be mitigated through any of the following options:

A. Development proposals shall not result in a net increase in impervious surface area within the SFHA, or

B. use low impact development or green infrastructure to infiltrate and treat stormwater produced by the new impervious surface, as documented by a qualified professional, or

C. If prior methods are not feasible and documented by a qualified professional stormwater retention is required to ensure no increase in peak volume or flow and to maximize infiltration, and treatment is required to minimize pollutant loading. See section 6.2.C for stormwater retention specifications.

6.1.3 TREES

A. Development proposals shall result in no net loss of trees 6-inches dbh or greater within the special flood hazard area. This requirement does not apply to silviculture where there is no development.

i. Trees of or exceeding 6-inches dbh that are removed from the RBZ, Floodway, or RBZ fringe must be replaced at the ratios in Table 1.

ii. Replacement trees must be native species that would occur naturally in the Level III ecoregion of the impact area.

6.2 STORMWATER MANAGEMENT

Any development proposal that cannot mitigate as specified in 6.1.2(A)-(B) must include the following:

A. Water quality (pollution reduction) treatment for post-construction stormwater runoff from any net increase in impervious area; and

B. Water quantity treatment (retention facilities) unless the outfall discharges into the ocean.

C. Retention facilities must:

i. Limit discharge to match the pre-development peak discharge rate (i.e., the discharge rate of the site based on its natural groundcover and grade before any development occurred) for the 10-year peak flow using a continuous simulation for flows between 50 percent of the 2-year event and the 10-year flow event (annual series).

ii. Treat stormwater to remove sediment and pollutants from impervious surfaces such that at least 80 percent of the suspended solids are removed from the stormwater prior to

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§ 9.54.060 § 9.54.070 discharging to the receiving water body.

iii. Be designed to not entrap fish and drain to the source of flooding.

iv. Be certified by a qualified professional.

D. Stormwater treatment practices for multi-parcel facilities, including subdivisions, shall have an enforceable operation and maintenance agreement to ensure the system functions as designed. This agreement will include:

i. Access to stormwater treatment facilities at the site by the City for the purpose of inspection and repair.

ii. A legally binding document specifying the parties responsible for the proper maintenance of the stormwater treatment facilities. The agreement will be recorded and bind subsequent purchasers and sellers even if they were not party to the original agreement.

iii. For stormwater controls that include vegetation and/or soil permeability, the operation and maintenance manual must include maintenance of these elements to maintain the functionality of the feature.

iv. The responsible party for the operation and maintenance of the stormwater facility shall have the operation and maintenance manual on site and available at all times. Records of the maintenance and repairs shall be retained and made available for inspection by the City for five years.

6.3 ACTIVITIES EXEMPT FROM NO NET LOSS STANDARDS

The following activities are not subject to the no net loss standards in Section 6.1; however, they may not be exempt from floodplain development permit requirements.

A. Normal maintenance of structures, such as re-roofing and replacing siding, provided there is no change in the footprint or expansion of the roof of the structure;

B. Normal street, sidewalk, and road maintenance, including filling potholes, repaving, and installing signs and traffic signals, that does not alter contours, use, or alter culverts. Activities exempt do not include expansion of paved areas;

C. Routine maintenance of landscaping that does not involve grading, excavation, or filling;

D. Routine agricultural practices such as tilling, plowing, harvesting, soil amendments, and ditch

cleaning that does not alter the ditch configuration provided the spoils are removed from special flood hazard area or tilled into fields as a soil amendment;

E. Routine silviculture practices that do not meet the definition of development, including harvesting of trees as long as root balls are left in place and forest road construction or maintenance that does not alter contours, use, or alter culverts;

F. Removal of noxious weeds and hazard trees, and replacement of non-native vegetation with native vegetation;

G. Normal maintenance of above ground utilities and facilities, such as replacing downed power lines and utility poles provided there is no net change in footprint;

H. Normal maintenance of a levee or other flood control facility prescribed in the operations and maintenance plan for the levee or flood control facility. Normal maintenance does not include repair

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from flood damage, expansion of the prism, expansion of the face or toe or addition of protection on the face or toe with rock armor.

I. Habitat restoration activities.

6.4 RIPARIAN BUFFER ZONE (RBZ)

A. The Riparian Buffer Zone is measured from the ordinary high-water line of a fresh waterbody (lake; pond; ephemeral, intermittent, or perennial stream) or mean higher-high water of a marine shoreline or tidally influenced river reach to 170 feet horizontally on each side of the stream or inland of the MHHW. The riparian buffer zone includes the area between these outer boundaries on each side of the stream, including the stream channel.

B. Habitat restoration activities in the RBZ are considered self-mitigating and are not subject to the no net loss standards described above.

C. Functionally dependent uses are only subject to the no net loss standards for development in the RBZ. Ancillary features that are associated with but do not directly impact the functionally dependent use in the RBZ (including manufacturing support facilities and restrooms) are subject to the beneficial gain standard in addition to no net loss standards.

D. Any other use of the RBZ requires a greater offset to achieve no net loss of floodplain functions, on top of the no net loss standards described above, through the beneficial gain standard.

E. Under FEMA's beneficial gain standard, an area within the same reach of the project and equivalent to 5% of the total project area within the RBZ shall be planted with native herbaceous and shrub vegetation and designated as open space.

NOTE: Add Table 1

~~§ 9.54.070. Penalties.~~

~~A. No structure or land shall hereafter be constructed, located, extended, converted, or altered without full compliance with the terms of these code sections and other applicable regulations.~~

~~B. Any violation of Sections 9.54.010 to 9.54.070 shall constitute a class A infraction under Yachats Municipal Code Sections 1.12.010 through 1.12.150. A person violating a provision of these code sections shall be deemed guilty of a separate infraction for each day during which the violation continues.~~

~~C. Procedure for adjudicating violations of these code sections shall be as provided in Yachats Municipal Code Section 1.12.010 through 1.12.150, entitled "Civil Infractions." (Add, 05/12/2003; Ord. 233, 2009; Ord. 287, 2009)~~

SEVERABILITY. Any provision of this Ordinance which proves to be invalid, void, or illegal shall in no way affect, impair or invalidate any other provision of this Ordinance, and the remaining provisions of this Ordinance shall remain in full force and effect.

EFFECTIVE DATE. This ordinance shall take effect on the 30th day after its adoption.

Passed and approved by the Yachats City Council on this 18th day of June, 2025.

ADOPTED on June 18, 2025

-	YES	NO	NOT PRESENT
Craig Berdie, Mayor			
Mary Ellen O'Shaughnessey			
Catherine Whitten-Carey			
Barry Collins			
Nicole Hedlund			

Craig Berdie, Mayor

Attest by:

Bobbi Price, City Manager



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CITY MANAGER (Bobbi Price)

Budget Work

The Committee met on May 15 and May 22 to review the proposed budget, beginning with the General Fund. Changes suggested during the May 15 meeting were incorporated and reflected in the budget sheets presented during the May 22 meeting. The Committee revisited the General Fund and voted to approve it. They then examined the enterprise funds, debt services, and the Urban Renewal District. They voted to pass all the proposed budgets with amendments noted for adoption by the City Council during their June meeting.

The next steps for the budget involve making all the edits from the budget meetings in the proposed budget to prepare the final document that will be presented to the City Council, along with the LB-1 form, in June.

Destination Marketing and Visitor Center Contracts

The City's contracts with the Yachats Area Chamber of Commerce to perform the duties as our Destination Marketing Organization, a capacity extension to the City in Tourism Promotions and Visitor Services. These contracts are due to expire on June 30th and are up for renewal at the June City Council meeting.

ADA Restroom Workgroup

The City has a workgroup to evaluate the best location and positioning for the new ADA bathrooms on the north side of the building. While doing this, they are also considering the space usage of that entire side of the building and how it could be utilized more efficiently as part of the Great Commons Master Plan. The bathrooms are identified as phase 1 in this project, and we will get to work on them as soon as we settle on the final design.

Estuary Walkway

The Estuary Walkway workgroup will create an outline for the presentation to the Oregon State Parks Commission as the next step beyond the application. The City Manager will prepare and deliver the presentation in Salem at the end of July.

Landmark/O'Neil Property

The project is at a standstill; the City Manager received the appropriate application and contact to send our plan concepts to for review with the ODOT right-of-ways.

Community Support

The City is working on a grant process for all community support funding requests, which is due to be approved in July.

Library & Little Log Church Museum

Updates on these projects are in the CIP Coordinators' report

Year-End Evaluations

Completing all staff annual evaluations in June & July

Street Fee

Public Works and the City Manager are developing a street maintenance implementation plan and communication strategy to assist the Council in continuing to evaluate the inclusion of a street and stormwater fee on utility bills.

CITY DEPUTY RECORDER (Kimmie Jackson)

Over the past month, work was completed on a variance for the Planning Department, including preparation and mailing of associated Orders of Approval. Unsigned resolutions were updated and filed, and additional resolutions were prepared for upcoming City Council meetings. Monthly document filing was completed to maintain compliance with records retention requirements, and multiple lien requests were processed. Commission, committee, and Budget meetings were prepared for, posted, attended, and summarized with corresponding Meeting summaries. The Agenda Center was updated with meeting audio, video, and summary content to ensure accessibility and transparency. Meetings were attended regarding CivicPlus licensing and CivicClerk module changes and possible consideration of upgrading the Certified Municipal Clerk (CMC) designation request was completed and submitted for myself. Preparation for Budget Meetings and coordinating refreshments. Public records requests were fulfilled; administrative support was provided for departmental operations. Updates were made to website content to reflect current public notices and meeting schedules. Both the Council banner and staff flags were ordered and received in advance of the City's participation in the Fourth of July Parade.

PUBLIC WORKS (Rick McClung and Dave Buckwald)

Rainfall at Yachats Public Works:

	<u>Inches</u>			
	2025	2024	2023	2022
May	1.66	4.16	0.42	7.60
Rain year to date:	26.78	43.47	33.44	30.85

Total water produced: **3,767,100** gallons

Total water accounted for: **3,097,012** gallons Water loss efficiency: 78%

Total wastewater treated: **3,581,000** gallons

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

Streets:

- Multiple potholes filled.
- Removed multiple broken delineators from Ocean View Drive.
- Side arm mowing.
- Began improving upper Crestview Drive.

Storm Drainage:

- Storm drain clearing.

Water Treatment Plant:

- Water systems operations.
- Water plant maintc.
- Reedy Creek water line locate.

Distribution Sys:

- Meter reading and rereads.
- Meter maintc.
- Leak inspections.
- Hydrant maintc. & flushing.
- Valve can maintc.

- Search for meter location on Yachats River Road.
- Assisted contractor with hydrant replacement on Lemwick Lane.
- Water main break on Shell Street. (Repaired).
- Repaired water leak south of the bridge.

Wastewater Treatment Plant:

- Wastewater systems operations.
- Plant maintc. & clean-up.
- Biosolids operations.
- One load of biosolids sent to Heard Farms.
- Assisted contractor with CIP installations.

Collection Sys:

- Lift station inspections.
- Degreased lift stations.
- Float cleaning.
- Located unknown manhole on Hwy 101 S.
- Assisted contractor with CIP installations.

Public Works:

- Shop maintc. and clean up.
- Customer complaints.
- Fleet maintc. & repair.
- Equipment maintc. & repair and fueling.
- Multiple locates.
- Brush box handling.
- PW administration.
- Piles picked up for Trails crew.
- Garbage removal at the Commons.
- Samples to Newport.
- City Hall and Commons work orders.
- PW yard organizing.
- Brush cutting.
- Repaired playground equipment.
- Code Enforcement.
- Spoils sent to the city fill site.

WASTEWATER CIP PROJECTS

- **PW Design Standards:**
Still reviewing.
- **Storm Drain Master Plan:**
Still reviewing.
- **2024-25 FY Street Paving:**
Paving work begins June 16, 2025.
- **WWTP Upgrades:**
Grit control panel, PLC units for the Wastewater Plant complete.
- **Main Lift Station:**
PLC and control work is in progress.

WATER TREATMENT PLANT

- Cross training
- General plant maintenance

Reedy Cr .

Design engineering is coming along good. The reedy cr raw water transmission line was installed in 1945. The new pipe will be pipe burst through the old line. Here is a link to a short video showing the process - [pipe bursting \(how it works\)](#)

E. 2nd St.

Bids have been received. Attached are the Bid results and the engineer's recommendation. I support his recommendation and would like to see

New Reservoir Site

Excavation of path to the reservoir site and scheduling of the Geotech investigation should be starting this month.

Oceanview Dr Pathway

Engineers have begun analysis of the different aspects necessary for foot traffic and storm water drainage. The initial design and cost estimates of a curb will first be presented as a concept to allow the council to consider other options and designs before agreeing on a final design.

Oceanview Dr Underground Power

Engineer and PUD are discussing the layout and street light placement. The streetlights will resemble the Hwy 101 sidewalk lights. Hopefully there will be a cost estimate provided by next month.

SWLCWPUD

will renew this year's annual water sales agreement with the city this summer. Additionally, we will be testing the intertie in the coming weeks.

FINANCE (Diane Gruver)

Work inside the Finance office proceeds as usual, with bill paying, payroll and generating reports as needed. I've started training Becca Parrish on accounts payables procedures, for cross training and backup purposes; she is a quick and willing student. Payroll will remain in my hands, with the city accountant Janet Cline as backup. I've also successfully implemented our new method of tracking credit card purchases, which will provide us with better vendor history and documentation. This method was not available to us when we first starting using our current accounting software; our work-around was cumbersome and inadequate to our needs and I'm very happy to have better record keeping in place. An additional upside is that using it takes considerably less time compared to the old method.

Bobbi and I have begun our review of our out-of-date finance policies (some of which go back to the days of the City contracting finance office services with the Cascade Council of Governments). While some of the administrative policies need no change, others are completely out of sync with how we do things, and with best practice. In addition, the fraud controls we have implemented over the last couple of years are not addressed at all. My goal is to draft a policy which will hold finance personnel and the City to good standards and practices, while using language that describes the goals and desired results, rather than specific procedures, as these do change over time.

PLANNING

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

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

We have a temporary contract with the Council of Governments for Planning Services. They have a Planner dedicated to answering questions that our City Infrastructure Clerk has as he interacts with residents. The contract Planner will be attending the Planning

Commission meetings in May and June. He is working on a Variance Application that will be part of a public hearing at the June 17th meeting.

CODE COMPLIANCE (David Fortmeyer)

Completed Tasks

- Worked with Neal and Lorraine to get bare lot maintenance reminders out
- Contacted Oregon Department of State Lands about Wetland Lot maintenance options. I was referred to and spoke with Carrie Landrum, the Aquatic Resource Coordinator, and Josh Goldsmith, the Wetland Ecologist. I gathered information about wetland maintenance and shared said information with a local landscaper
- Contacted Dahl Disposal in Response to a local request for an additional public garbage can to be placed on 4th St. Near Crystal Corner.
- Sent out 1 notice for damaged sewer clean-out
- Sent out 1 notice for swimming pool backflow prevention device install
- Sent out 2 notices for potential Hazardous Trees
- Sent out 2 notices for uprooted trees
- Sent out 1 notice to remove vehicle from city right of way
- Sent out 1 letter requesting removal of wood debris from ditch on King St.
- Sent out 4 notices for overgrown vegetation
- Sent out 3 notices for overgrown wetland lot maintenance
- Responded to 1 noise complaint and closed the request
- Responded to 4 Miscellaneous complaints and closed the requests
- Called residents and responded to numerous voicemails
- Collaborated with City Hall staff to determine courses of action
- Used Request Tracker to follow up on various complaints
- Used Excel spreadsheet to track existing violations and complaints
- Resolved outstanding code cases
- Responded to citizen complaints/inquiries

Field Work

- Made 2 visits to swimming pool backflow prevention device to check compliance
- Met with 2 residents to clarify the nature of code violations
- Took photos at various locations to send with notices

Ongoing Initiatives

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

LIBRARY (Traci Altson)

May was spent refining and updating our new website.

I've also continued to work with Emily Rawls and Janet Rackleff to order and plan for our Summer Reading program as well as the Jr Conservationist speaker series.

Because we need to use Room 8 for the 10-12 Monday morning sessions with YYFAP (Summer Reading) and use Room 8 again from 1:30-2:30 Monday afternoons for the Jr

Conservationist series we are only able to open the library to patrons from 12-1. This will only be on the 4 Mondays in July.

I will put up signage on the door as well as on social media to reflect the limited Monday hours in July.

Also, we are able to offer 5 spots for each of the Jr Conservationist series lectures and will be promoting this through our website, social media, posters as well as looping in the Chamber. The website currently has Katherine Rose with DePave speaking on 7/28 and this speaker has moved to 7/7. We will be adding View the Future to 7/28. The changes will be on the website this week.

www.yachatslibrary.org

I will be on vacation from 7/3-7/13.

CITY UTILITY CLERK (Becca Parrish)

-
- May billing was sent out on time.
 - Completed Leadership Lincoln class.
 - Answer customer inquiries.
 - Take and process utility payments.
 - Continue to clean up our billing system, ensuring all information is accurate and up to date.
 - Shadowed Diane while she handled invoices and checks in the accounts payable process.
 - Attended Emergency Response Training with Lincoln County and Red Cross.

CIP UPDATE/CITY CLERK (Neal Morphis)

-
- Helping with customer service for Planning questions. Reaching out to our contract Planner with COG and Katherine with questions as needed.
 - Coordinating with Little Log Church Museum Contractor, Top to Bottom Contractors LLC. The bell has been refurbished and is back in storage in Yachats until it is reinstalled. The church section of the building has been raised and a new foundation has been poured. [Schedule of work](#)
 - Working with Unitus Construction, LLC regarding questions about the Library project. Coordinating with the Architect and structural engineer. Foundation is

poured, walls are up, trusses are being installed. The building should be “dried-in” this week. [Schedule of work – Gantt Chart](#)

- Met with Island Fence company and Doug’s Electric with Dave, we are working to add the powered slide gate in front of the Wastewater Treatment Plant. This should be completed within the next month or so.
- Meetings with Scharen Design for City Building and Parks Master Plan – provided them with documents.
- Making updates to the city website.
- Posting news flashes on the website.
- Uploading documents to the document center.
- Assisting Fortmeyer with code compliance questions.
- Attended training with Lincoln County and Red Cross, participated in Input Session for Master Plan, and was part of the budget committee meetings.

CITY HALL/CITY COORDINATOR (Lorraine Fritz Barrett)

- Continue to greet people, answer phones, retrieve and open mail, respond to emails;
- proofread newsletter and documents going to the public;
- continue to collect and post donations for Commons;
- continue to work with Rosa and make reservations for the Commons;
- continue to post events on Reader Board;
- continue removing large plans from files and storing in file boxes;
- attended Emergency Response Training with Lincoln County and Red Cross; and
- post occasional social media information to City FB page

I missed several days this past month due to a work-related injury.

Community Spaces Coordinator (Rosa Marchand)

The Commons

Links and documents to review

Grants For Yachats

[Grants For Yachats.docx](#)

Commons Policy Revised with cross-outs and suggestions:

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

Commons Policy Revised with accepted changes:

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

Commons Report

[Link for Schedule Spreadsheet](#)

Quarterly User Charts

[Link for Community Space Usage Chats](#)

Commons

- Revised the Commons Policy
- I continue to work with Lorraine on scheduling reservations for the Commons
- I facilitated and assisted in all aspects of events at the Commons
- Cleaned and organized the multipurpose room storage, the stage, the kitchen and room 7.
- I facilitated and assisted in all aspects of events at the Commons
- I continue to create and maintain great working relationships with all users of the Commons, as well as been a mediator for different user groups, to ensure fair usage of the facility.
- Searose Construction has agreed to take on the job of putting up the Basketball Hoops in the Commons Multipurpose room.
- All user group equipment has proper storage and protocols
- Lorraine repapered and organized both bulletin boards
- Submitted a budget proposal for items needed for the Commons to run proper events
- The Sound Engineer came out to inspect the stage for structural integrity for mounting new speakers.
- Airrow heating came out for service and maintenance
- Public Works serviced the grease trap and repaired the playground treehouse
- The Pavillion picnic tables have been moved to the blacktop to create a beautiful, seated area. Kristi Anderson made beautiful potted flower arrangements for this seated area.
- AED/CPR/First Aid training for the city of Yachats staff, Library staff and Volunteers, Farmers Market staff, and YYFAP staff have been scheduled for June 11th, and 12th, from 12pm-3pm
- AED Mapping for Commons and City Hall
 - Lifevac choking devices have arrived to be placed with AEDs in the Commons and City Hall.

- George and Paul have begun work on the under the stage project.
- We are beginning to put together a work group for the Commons ADA restroom build.

Events

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



City Council Regular Meeting

Meeting Date: June 18, 2025

ITEM TITLE: Lincoln County Sheriff's Report

DISCUSSION/BACKGROUND/ISSUE:

The Cities of Yachats and Waldport have been sharing a full-time sheriff's deputy contract for the fiscal year 2024-2025. This arrangement allows Yachats to have a consistent deputy who builds relationships, gets to know the community's residents, monitors traffic patterns, and enforces speed limits.

The monthly activity reports for April show that the majority of the activity is traffic stops and welfare checks.

[May Activity Report- Dorsey](#)

[May Activity Report](#) - Collins. This is the Waldport full-time deputy, who also shows Yachats' activity.

[Written Report from Deputy Dorsey](#)

All Sheriff activity in Yachats averages about 50 calls per month.

FISCAL IMPACT:

Annual part-time contract split with the City of Waldport, \$95,000

RELEVANCE TO 2025 COUNCIL GOALS:

1. Achieve water sustainability
2. Provide safe access to and use of city infrastructure, trails, and parks
3. Identify ways to expand the housing supply and diversify housing options
4. Environmentally aware in all we do
5. Effectively manage and plan for the city's financial needs
6. Deliver efficient, effective, transparent municipal services
7. Synchronize and update city policies and administrative rules.

PREPARED BY:

Bobbi Price, City Manager

Call Type	Call Type Description	Address	Call Date/Time	Beat	Venue	Source
TRF	TRAFFIC STOP	HIGHWAY 101 N / 4TH ST	5/1/25 9:09	NPS03-YACHATS	YACHATS	Field Initiated
DOMDIS2	DOMESTIC DIST2	855 SE KIRA LN	5/1/25 10:26	NPS03-SOUTH	WALDPORT	Phone
DOMDIS4	DOMESTIC DIST4	545 SW PACIFIC VIEW CT	5/1/25 12:02	NPS03-WALDPORT	WALDPORT	Phone
FIR	FIELD INTERROGATION REPORT	328 W 3RD ST	5/2/25 7:49	NPS03-YACHATS	YACHATS	Field Initiated
CRIME4	MISCELLANEOUS CRIME	640 SW KELSIE LN	5/2/25 16:08	NPS03-WALDPORT	WALDPORT	Phone
DISTRB	DISTURBANCE	2589 E ALSEA HW	5/6/25 11:42	NPS03-SOUTH	WALDPORT	911
FIR	FIELD INTERROGATION REPORT	462 4TH ST	5/8/25 14:51	NPS03-YACHATS	YACHATS	Field Initiated
HANGUP	E911 HANGUP	665 SW GREEN DR	5/8/25 15:19	NPS03-WALDPORT	WALDPORT	911
DRIVING	DRIVING COMPLAINT	NW HEMLOCK ST / NW HIGHWAY 101	5/8/25 16:20	NPS03-WALDPORT	WALDPORT	Phone
CIVIL1	CIVIL COMPLAINT/PROBLEM	485 W WILLOW ST 20	5/14/25 10:10	NPS03-WALDPORT	WALDPORT	Phone
CIVIL3	CIVIL COMPLAINT LATE	705 NW HIGHLAND CR	5/14/25 15:35	NPS03-WALDPORT	WALDPORT	Phone
CIVIL2	CIVIL COMPLAINT	2421 SE SHASTA WY	5/14/25 15:50	NPS03-SOUTH	WALDPORT	Field Initiated
HARASS3	HARASSMENT	417 1ST ST	5/15/25 10:42	NPS03-YACHATS	YACHATS	Phone
TRF	TRAFFIC STOP	HIGHWAY 101 S / REEVES CR	5/15/25 12:57	NPS03-YACHATS	YACHATS	Field Initiated
TRF	TRAFFIC STOP	HIGHWAY 101 N / NW TROUT ST	5/16/25 14:30	NPS03-SOUTH	YACHATS	Field Initiated
TRF	TRAFFIC STOP	HIGHWAY 101 N / LORI LN	5/16/25 15:00	NPS03-YACHATS	YACHATS	Field Initiated
DISTRB	DISTURBANCE	5110 SW KAMELA PL	5/16/25 15:23	NPS03-SOUTH	WALDPORT	Phone
FRAUD3	FRAUDULENT DOCUMENT	1560 SW OCEAN TR	5/20/25 14:16	NPS03-WALDPORT	WALDPORT	Phone
CRASH1	CRASH1	SW PACIFIC COAST HW / SW WAZIYATA AV	5/20/25 15:59	NPS03-SOUTH	WALDPORT	Field Initiated
HITRUN3	HITRUN3	1881 HIGHWAY 101 N	5/21/25 9:34	NPS03-YACHATS	YACHATS	Phone
HARASS3	HARASSMENT	385 NE GRANT ST 4	5/21/25 12:04	NPS03-WALDPORT	WALDPORT	Phone
COMEVT	COMMUNITY EVENT	501 HIGHWAY 101 N	5/21/25 12:57	NPS03-YACHATS	YACHATS	Field Initiated
CITCON	CITIZEN CONTACT	265 NW HEMLOCK ST	5/22/25 11:49	NPS03-WALDPORT	WALDPORT	Phone
COMEVT	COMMUNITY EVENT	265 NW HEMLOCK ST	5/22/25 15:54	NPS03-WALDPORT	WALDPORT	Field Initiated
FRAUD3	FRAUDULENT DOCUMENT	1882 HIGHWAY 101 N	5/27/25 14:14	NPS03-YACHATS	YACHATS	Phone
DOA	DEATH INVESTIGATION	175 SW STRAWBERRY LN	5/27/25 16:33	NPS03-WALDPORT	WALDPORT	911
TRFASS	TRAFFIC ASSIST/TRAFFIC HAZARD	760 NW PACIFIC COAST HW	5/28/25 9:15	NPS03-SOUTH	WALDPORT	911
CKWELF	WELFARE CHECK	235 SW HIGHWAY 101	5/28/25 11:57	NPS03-WALDPORT	WALDPORT	Phone
ANIMAL4	ANIMAL COMPLAINT FOLLOW UP	USFS 1045 RD / USFS 5360 RD	5/29/25 11:09	NPS03-SOUTH	YACHATS	Phone
TRF	TRAFFIC STOP	88 HIGHWAY 101 N	5/29/25 11:23	NPS03-YACHATS	YACHATS	Field Initiated
TRESP1	TRESPASSING	231 HIGHWAY 101 N	5/29/25 13:33	NPS03-YACHATS	YACHATS	Phone
TRF	TRAFFIC STOP	HIGHWAY 101 N / YACHATS RIVER RD	5/30/25 10:08	NPS03-YACHATS	YACHATS	Field Initiated
ANIMAL3	ANIMAL COMPLAINT	1126 YACHATS RIVER RD	5/30/25 11:09	NPS03-SOUTH	YACHATS	Phone
TRF	TRAFFIC STOP	501 HIGHWAY 101 N	5/30/25 12:19	NPS03-YACHATS	YACHATS	Field Initiated

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SILETZ				
LOGSDEN				

Call Type	Call Type Description	Address	Call Date/Time	Beat	Venue	Source
STLVEH4	STOLEN VEHICLE	585 NE WALDPORT HEIGHTS DR	5/1/25 9:33	NPS03-WALDPORT	WALDPORT	Phone
DOMDIS2	DOMESTIC DIST2	855 SE KIRA LN	5/1/25 10:26	NPS03-SOUTH	WALDPORT	Phone
MSG	MESSAGE CAD	125 NW ALSEA HW	5/1/25 12:25	NPP02-WALDPORT	WALDPORT	Phone
CIVIL3	CIVIL COMPLAINT LATE	530 SW PACIFIC VIEW CT	5/2/25 12:40	NPS03-WALDPORT	WALDPORT	Phone
ALRMS	SILENT ALARM	425 NW HEMLOCK ST	5/8/25 8:07	NPS03-WALDPORT	WALDPORT	Phone
ASLT3	ASSAULT, SIMPLE	2589 E ALSEA HW	5/8/25 10:32	NPS03-SOUTH	WALDPORT	Field Initiated
BURG3	BURGLARY	7160 SW PACIFIC COAST HW	5/8/25 13:25	NPS03-SOUTH	WALDPORT	Phone
AOA	ASSIST OTHER AGENCY	645 N BAY ST	5/8/25 13:39	NPS03-WALDPORT	WALDPORT	Phone
TRF	TRAFFIC STOP	3049 E ALSEA HW	5/9/25 7:32	NPS03-SOUTH	WALDPORT	Field Initiated
TRF	TRAFFIC STOP	2815 E ALSEA HW	5/9/25 7:40	NPS03-SOUTH	WALDPORT	Field Initiated
FOLLUP	FOLLOW UP	2113 NW VIEW RIDGE DR	5/9/25 9:56	NPS03-SOUTH	WALDPORT	Field Initiated
AREACK	AREA CHECK	3299 E ALSEA HW	5/9/25 10:16	NPS03-SOUTH	WALDPORT	Field Initiated
CRIME3	MISCELLANEOUS CRIME	140 SW BRENTWOOD DR	5/9/25 14:06	NPS03-WALDPORT	WALDPORT	Phone
HARASS3	HARASSMENT	220 NW SPRUCE ST 1	5/10/25 8:08	NPS03-WALDPORT	WALDPORT	Phone
AOAOSP	ASSIST OSP	245 SW HIGHWAY 101	5/10/25 13:57	NPS03-WALDPORT	WALDPORT	Field Initiated
TRF	TRAFFIC STOP	NE ALSEA HW / NE WALDPORT HEIGHTS DR	5/10/25 15:21	NPS03-WALDPORT	WALDPORT	Field Initiated
DOMDIS2	DOMESTIC DIST2	2421 SE SHASTA WY	5/11/25 7:04	NPS03-SOUTH	WALDPORT	911
TRF	TRAFFIC STOP	127 SW ARROW ST	5/11/25 9:15	NPS03-WALDPORT	WALDPORT	Field Initiated
DOMDIS1	DOMESTIC DIST1	3752 YACHATS RIVER RD	5/11/25 10:32	NPS03-SOUTH	YACHATS	Phone
TRF	TRAFFIC STOP	COMBS CR / JENNIFER DR	5/12/25 8:13	NPS03-YACHATS	YACHATS	Field Initiated
DRIVING	DRIVING COMPLAINT	825 SW WAKONDA BEACH RD	5/12/25 12:15	NPS03-SOUTH	WALDPORT	Phone
HANGUP	E911 HANGUP	3752 YACHATS RIVER RD	5/12/25 14:23	NPS03-SOUTH	YACHATS	911
DRIVING	DRIVING COMPLAINT	HIGHWAY 101 N / LEMWICK LN	5/12/25 15:28	NPS03-YACHATS	YACHATS	911
TRF	TRAFFIC STOP	340 NE ALSEA HW	5/12/25 19:39	NPS03-WALDPORT	WALDPORT	Field Initiated
TRF	TRAFFIC STOP	E 7TH ST / HIGHWAY 101 N	5/12/25 21:35	NPS03-YACHATS	YACHATS	Field Initiated
DOMDIS1	DOMESTIC DIST1	645 N BAY ST	5/13/25 0:01	NPS03-WALDPORT	WALDPORT	Phone
STLVEH3	STOLEN VEHICLE	SW DICKS FORK LN / SW PACIFIC COAST HW	5/13/25 15:31	NPS03-SOUTH	WALDPORT	911
CRIME3	MISCELLANEOUS CRIME	3703 E ALSEA HW B5	5/15/25 9:40	NPS03-SOUTH	WALDPORT	911
FIR	FIELD INTERROGATION REPORT	0 USFS 1045 RD	5/15/25 12:36	NPS03-SOUTH	WALDPORT	Field Initiated
VEHPED1	CRASH INVOLVING PED	10111 NW PACIFIC COAST HW	5/15/25 13:46	NPS03-SOUTH	SEAL ROCK	911
CRIME4	MISCELLANEOUS CRIME	3703 E ALSEA HW	5/15/25 16:31	NPS03-SOUTH	WALDPORT	911
SUSACT2	SUSPICIOUS ACTIVITY	606 NW LEGION RD	5/16/25 12:28	NPS03-SOUTH	WALDPORT	Phone
DOMDIS3	DOMESTIC DIST3	SW DICKS FORK LN / USFS 1045 RD	5/16/25 14:58	NPS03-SOUTH	WALDPORT	Phone
AOAOSP	ASSIST OSP	88 OREGON COAST HW	5/16/25 16:42	NPS03-YACHATS	YACHATS	Field Initiated
DOA	DEATH INVESTIGATION	2166 E ALSEA HW	5/17/25 13:09	NPS03-SOUTH	WALDPORT	Phone
HOUSE	HOUSE FIRE	280 NE SPENCER ST	5/17/25 15:57	NPS03-WALDPORT	WALDPORT	911
CRIMIS3	CRIMINAL MISCHIEF	825 N BAY ST	5/17/25 16:19	NPS03-WALDPORT	WALDPORT	Phone
MSG	MESSAGE CAD	2166 E ALSEA HW	5/18/25 10:40	NPS03-SOUTH	WALDPORT	Phone
FOLLUP	FOLLOW UP	180 SW HIGHWAY 101	5/19/25 7:29	NPS03-WALDPORT	WALDPORT	Field Initiated
TRF	TRAFFIC STOP	S CRESTLINE DR / SW OVERLOOK DR	5/19/25 9:14	NPS03-WALDPORT	WALDPORT	Field Initiated
ARSON	ARSON	SW DICKS FORK LN / SW PACIFIC COAST HW	5/21/25 7:48	NPS03-SOUTH	WALDPORT	911
CITCON	CITIZEN CONTACT	125 NW ALSEA HW	5/21/25 8:59	NPP02-SOUTH	WALDPORT	Phone
MSG	MESSAGE CAD	SW DICKS FORK LN / SW PACIFIC COAST HW	5/21/25 9:28	NPS03-SOUTH	WALDPORT	Phone

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SILETZ				
LOGSDEN				

Hello all,

The last month has been primarily focused on traffic enforcement; I am excited to order the new speed trailer. As far as calls for service, the biggest issue the last month has been a couple of the houseless folks causing problems, i.e.: trespassing, being belligerent, harassing people. I did my best to offer what services I could to find a solution other than jail and so far, it seemed to work as there were no additional calls regarding them.

With the weather getting better I am enjoying driving around and chatting with all the local folks out landscaping and enjoying the weather and of course giving the tourists the low down on all the good places to eat and things to see and do around Yachats.

Abby



CITY OF YACHATS
EMERGENCY PREPAREDNESS COMMITTEE
MEETING SUMMARY MINUTES
City Hall, 441 Hwy 101 N, OR 97498
Monday, May 5, 2025

- I. **Call to Order Emergency Preparedness Meeting 2:00 pm**
II. **Roll Call**

Committee Members	P/A
Linn West, Chair	P
Don Groth	P
Drew Roslund	P
Kathryn Torrence	P
Mary Reeves	P
Kathy McCulloch	A
Susan Oppenheimer	A
Seve Oppenheimer	A
Jill Asch	A
Tom Rafalski	P

Staff Members	
Kimmie Jackson, City Recorder	Neal Morphis, City Infrastructure Clerk

- III. **Discussion with Chief Frankie** – Chief Frankie provided insights into the Rural Fire Protection System District's role in emergency preparedness and the importance of being ready for significant disasters (e.g., earthquakes, tsunamis) that could displace large numbers of people and require immediate response efforts. The discussion included talks about utilizing the conex for emergency supplies; the appropriate amount of first aid supplies to stock should be balanced with other essential resources based on the situation and the available fire and medical services support.

Medical supplies have expiration dates and complicated storage and utility, so the focus should be more on food and shelter provisions. Local facilities would be pivotal in organizing and supporting displaced individuals during

emergencies. The discussion concluded with the need for a strategic approach to emergency preparedness.

IV. Announcements / Correspondence

- a. None

V. Citizens' Concerns (5 Minute Limit)

- a. None

VI. Reports

- b. Finance Report – No report

VII. Current Business

- a. [Wildfire Tabletop](#)—The discussion focused on preparedness and response, the growing risk of wildfires, and the need for proactive measures, community education on fire safety, creating defensible spaces, understanding evacuation routes, and the importance of clear emergency plans and effective communication strategies to alert residents about threats.
- b. Chair West reported on the demonstration of the water purifier equipment, and would like Public Works to demonstrate the water purifier and discuss the water sources for the large unit. Will continue to schedule periodic demonstrations of the water purifier system.
- c. Morphis, the City Clerk, mentioned the need to update the Emergency Operating Procedures (EOP) and create a new document based on the Newport Municipal Code, and will look into the \$2,500 grant and if it has been received.
- d. Committee member Torrence will submit an article on pet preparedness for the newsletter.

VIII. Ongoing/New Business

- a. The committee members will reorganize Radar Conex on Thursday, May 8, at 10:30 a.m. No date has been set for the Crestview Conex.
- b. The discussion on redistributing supplies centered on ensuring that essential resources are allocated effectively to areas in need, assessing inventory levels, and improving logistics for distributing food, shelter, and medical supplies during emergencies.

The meeting ended with member Roslund agreeing to contact local business owners about attending the wildfire tabletop exercise and discussing emergency preparedness at an upcoming Chamber event.

The Committee will consider combining efforts with Waldport for an emergency preparedness fair.

Adjourn City Council Meeting 3:28 pm

Minutes prepared by: Kimmie Jackson, City Recorder



CITY OF YACHATS BUDGET COMMITTEE

MEETING SUMMARY MINUTES
City Hall, 441 Hwy 101 N, OR 97498
Tuesday, May 15, 2023 at 4:00 PM

I. Call to Order

II. Roll Call

Committee Members	P/A
Bobbi Price, City Manager	P
Craig Berdie, Mayor & Chair	P
Mary Ellen O'Shaughnessey, Council President	P
Catherine Whitten-Carey	P
Nicole Hedlund	P
Barry Collins	P
Brad Webb	P
Don Groth	P
Rick Sant	P
Marc Sakamoto	P
Julie Ekdom	P

Staff Members	
Kimmie Jackson, Recorder	Rick McClung, Water Lead
Neal Morphis, City Infrastructure Clerk	Dave Buckwald, Wastewater Lead

Audience
18

III. Announcements and Correspondence

a. None

IV. Citizens' Concerns

V. [Elect Budget Chair](#)

Motion:	A motion was made to elect Mayor Craig Berdie as Chair:			
Ayes:	O'Shaughnessy, Whitten-Carey, Hedlund, Collins, Webb, Groth, Sant, Sakamoto, Ekdom, and Berdie	Nays: 0	Absent: 0	Recused: 0
Passed:	10/0			

VI. City Budget Review for FY25- 26 Fiscal Year

a. [Budget Message](#) and Budget at a Glance read into the record.

b. [Revenue Forecasting](#) - City Manager Bobbi Price led the discussion on the city's budget review, focusing on revenue forecasting. The team discussed the fund accounting overview, the city's primary use funds, enterprise funds, revenue forecasting, rolling and planned revenue, transient lodging tax, food and beverage tax, and water and wastewater revenue.

c. [Personnel](#) - City Manager Price provided an overview of the personnel budget, stating that the city is fully staffed for the first time in recent memory. The budget includes a 5% cost-of-living increase and employee step raises based on tenure. The city uses full-time equivalents (FTEs) to count staff, with each position's salary distributed across different funds based on estimated work percentages. Also, a breakdown of personnel costs, including benefits and PERS (Public Employees Retirement System), which accounts for a significant portion of non-salary expenses, and the importance of cross-training and productivity measurement in managing staff.

Review personnel allocations for public works staff on capital projects.

d. [Capital Improvement Budget](#) -Water Improvements: potential land purchase for a new reservoir; I/I rehabilitation; funds allocated for street and Storm Drain Improvements; city hall upgrades; Library Development; Little Log Church Museum renovations; Estuary Boardwalk, with a grant applied for.

Budget Changes - Addition for new water reservoir land; placeholder amount; wastewater outfall pipeline engineering, deferred from complete project; City Hall trolley purchase; master plan funds of postponed until next year. Including an additional \$75,000 for the pavilion, making it a \$160,000.

Motion:	The motion was called to approve the additional \$75,000 for the pavilion.
----------------	--

Ayes:	Sant, Groth, Ekdom Sakamoto, Collins, O'Shaughnessey, Hedlund, Whitten-Carey, and Berdie	Nays: 1 Webb	Absent: 0	Abstained: 0
Passed:	9/1			

e. [General Fund](#) – Anticipated stable revenue from the transient lodging tax, the largest revenue source. Infrastructure Investment allocated for rehabilitating city-owned facilities, including the little log church and the new library.

\$350,000 capital outlay was discussed, which is related to preparation for the estuary and a transfer from visitor amenities. The project includes \$250,000 for boardwalk construction and \$100,000 for underground utilities; the estimated total cost for the estuary boardwalk project is around \$915,000, with a grant application for \$735,000 in progress; View the Future is contributing \$70,000 from their 804 trail fund, along with an applied \$10,000 grant from the 3 Rivers Casino tribe for the project. \$400,000 transfer from visitor amenities was noted to cover city contributions to the project's construction and utilities.

Other items for staff:

- Staff to develop fiscal policies, including 60-day operating expense reserve requirements for next year's budget document
- Evaluate computer needs and Windows 10 replacements with the IT team, given the upcoming Windows 10 end-of-support
- Transfer an additional fund from the Visitor Amenities fund to the Little Log Church Museum fund to address the negative balance.
- Increase the capital outlay for the pavilion from \$85,000 to \$160,000 and adjust the beginning balance based on updated figures.
- Transfer \$50,000 from visitor amenities to support the museum's launch; increase the materials and services budget for Little Log Church Museum from \$1,000 to \$10,000 for displays and setup needs; review and correct the library fund transfers to ensure accurate accounting between city services and library operations; add a new line item for custodial services to the Little Log Church budget.

Adjourn Budget Committee Meeting 8:20 pm
Minutes prepared by: Kimmie Jackson, Recorder



CITY OF YACHATS BUDGET COMMITTEE

**MEETING SUMMARY MINUTES
City Hall, 441 Hwy 101 N, OR 97498
Tuesday, May 27, 2025 at 2:30 PM**

I. Call to Order

II. Roll Call

Committee Members	P/A
Bobbi Price, City Manager	P
Craig Berdie, Mayor & Chair	P
Mary Ellen O'Shaughnessey, Council President	P
Catherine Whitten-Carey	P
Nicole Hedlund	P
Barry Collins	A
Brad Webb	P
Don Groth	P
Rick Sant	P
Marc Sakamoto	P
Julie Ekdom	P

Staff Members	
Kimmie Jackson, Recorder	Rick McClung, Water Lead
Neal Morphis, City Infrastructure Clerk	Dave Buckwald, Wastewater Lead

Audience
16

III. Announcements and Correspondence

- a. None

IV. Citizens' Concerns

V. Continue City Budget review FY 2025-2026

- a. City Manager Price reviewed the following changes made from the first budget meeting on May 15th. Adjustments were made to FTE (Full-Time

Equivalent) counts and allocations across various funds to reflect the actual workload. The City manager's time has been allocated to additional funds beyond water and wastewater. Distribution changes were made to public works projections for utility foremen and workers, code enforcement, and public works roles across various projects.

The budget committee reviewed and approved changes to the 2025-2026 budget, and the vote was called to approve said changes throughout the general Fund.

Motion:	A motion was made to accept the proposed general fund budget by the Budget Officer:			
Moved	O'Shaughnessey			
Ayes:	O'Shaughnessey, Whitten-Carey, Hedlund, Groth, Sant, Sakamoto, Ekdom, and Berdie	Nays: 1- Webb	Absent: 1 Collins	Recused: 0
Passed:	8/1			

- b. Enterprise Funds - Discussion centered on the water and wastewater operating and reserve funds, highlighting that these are funded through fees collected from utility services, and the importance of sustainable infrastructure and the city's investment in water and wastewater systems.

Adjustments to the budget summary included the separation of street and storm drain funding from the Enterprise Fund into the general fund to accurately reflect funding sources, as well as a change involving a street grant and the addition of a \$100,000 grant from Business Oregon.

Also reviewed the breakdown of revenue sources, including permits, licenses, and system development charges (SDCs), Personnel costs, materials and services, and capital outlays, a feasibility study for a new water reservoir, with a \$750,000 property purchase pending.

The total capital outlay budgeted for water and wastewater services is \$2,621,000. An investment of \$940,000 is planned into reserves, resulting in an ending reserve balance of approximately \$3.5 million for both accounts.

Motion:	A motion was made to accept the Water and Wastewater Enterprise Funds as amended, transferring \$200,00 to \$250,000 by the Budget Officer:			
Moved	Hedlund			
Ayes:	O'Shaughnessey, Whitten-Carey, Hedlund, Groth, Sant, Sakamoto, Ekdom, and Berdie	Nays: 0	Absent: 1 Collins	Recused: 0
Passed:	9/0			

- c. Debt Service Fund – Primarily funded by taxes and fees assessed to residents and businesses, ensuring that the funds are available to meet debt obligations. The current year's budget reflects the necessary payments, and the required amounts for both principal and interest are allocated appropriately. Part of the City's obligations is to pay \$100,000 to the South Tank from the Urban Renewal District.

Motion:	A motion was made to approve the Debt Service Fund budget for the 2025-26 fiscal year as presented, ensuring that all required payments for principal and interest are fully funded and appropriately allocated to support the city's financial commitments with the amendment to add \$100,000 payment to the South Tank from the Urban Renewal District:			
Moved	Whitten-Carey			
Ayes:	O'Shaughnessey, Whitten-Carey, Hedlund, Groth, Sant, Sakamoto, Ekdom, and Berdie	Nays: 0	Absent: 1 Collins	Recused: 0
Passed:	9/0			

- d. The System Development Charges (SDC) discussion centered on fees collected from new developments to fund infrastructure improvements. No changes were made to the section.

Motion:	A motion was made to approve the allocation of System Development Charges for the 2025-26 fiscal year:			
Moved	Whitten-Carey			
Ayes:	O'Shaughnessey, Whitten-Carey, Hedlund, Groth, Sant, Sakamoto, Ekdom, and Berdie	Nays: 0	Absent: 1 Collins	Recused: 0
Passed:	9/0			

- e. The property tax discussion focused on the city's tax rates and revenue generated from property assessments.

Motion:	A motion was made to approve the proposed property tax rate of .1717 per \$1,000 for the upcoming fiscal year to support city services while considering community impact:			
Moved	Whitten-Carey			
Ayes:	O'Shaughnessey, Whitten-Carey, Hedlund, Groth, Sant, Sakamoto, Ekdom, and Berdie	Nays: 0	Absent: 1 Collins	Recused: 0
Passed:	9/0			

Motion:	A motion was made to ask Lincoln County to release the taxes of \$49,122, with the increase that happens each year from Lincoln County to pay the Water Bond:			
Moved	O'Shaughnessey			
Ayes:	O'Shaughnessey, Whitten-Carey, Hedlund, Groth,	Nays: 0	Absent: 1 Collins	Recused: 0

	Sant, Sakamoto, Eklom, and Berdie			
Passed:	9/0			

- I. Closed the Regular Budget Meeting and entered into the URD Budget.
The discussion on the Urban Renewal District Agency centered on funding mechanisms and redevelopment plans aimed at revitalizing specific areas of the city. Review tax increment financing used to fund urban renewal projects that capture future tax revenues generated by increased property values within the district.

Motion:	A Motion was made to approve the Urban Renewal Agency for the District/, the Budget FY 2025-26, with the amendment of \$100,000 being moved to the South Tank:			
Ayes:	O'Shaughnessey, Whitten-Carey, Hedlund, Groth, Sant, Sakamoto, Eklom, Webb, and Berdie	Nays: 0	Absent: 1 Collins	Recused: 0
Passed:	9/0			

Motion:	A Motion was made to accept \$548,000.55 from Lincoln County:			
Ayes:	O'Shaughnessey, Whitten-Carey, Hedlund, Groth, Sant, Sakamoto, Eklom, Webb, and Berdie	Nays: 0	Absent: 1 Collins	Recused: 0
Passed:	9/0			

Adjourn Budget Committee Meeting 5:30 pm

Minutes prepared by: Kimmie Jackson, Recorder



**CITY OF YACHATS
PARK & COMMONS COMMISSION
MEETING MINUTES
Civic Meeting Room 1, 441 Hwy 101 N. OR 97498
Tuesday, May 6, 2025 at 2:00 pm**

I. Call to Order

II. Roll Call

Commission Members	P/A
Meg Simans	P
Dan Sterling	P
Ron Simans	P
George Giroux	P
Adam Altson	p
John Pravel	p
Dan Wright	P

Staff Members	
Bobbi Price, City Manager	Kim Jackson, City Recorder
Neal Morphis, City Clerk	Rosa Marchand, Commons Coordinator

III. Announcements

- a. Scharen Designs will hold its last public input meeting on May 14, 2025, at 5:00 PM in the Commons and will meet with the Parks & Commons Commission on June 4, 2025, at 2:00 PM.
- b. Wildfire Emergency event is scheduled for May 19th from 3 to 5:30 PM in the Commons, focusing on emergency shelter discussions with Red Cross sponsorship.

IV. Public Comment

- a. Jim Welch presented the Bird City initiative, recognizing communities committed to wildlife protection and conservation. Yachats aims to achieve this designation by joining many communities across North and South America.

Jim Welch and local members are forming a steering committee and have met with the Bird City, Oregon, director to discuss the application process. The initiative highlights Yachats' conservation efforts and aims to address threats to wildlife, such as light pollution and invasive species. Interested commissioners can contact Jim Welch for more information.

- b. Catherine Whitten-Carey, E 3rd Street, Whale Tail Park, needs improvements in areas such as park maintenance, more seating, upgrading facilities, and enhancing signage to improve accessibility and safety for visitors.

Would like to see a memorial somewhere on the 804 Trail for Sean, who passed trying to save two people from drowning. Lastly, safety concerns would be to see boulders of some size at the end of the road or the cliff's edge at Ocean View Drive and Pontiac Street. This cliff to the ocean is perilous without a visible physical barrier, especially at night or in the rain, for those unfamiliar with the area.

V. [Reports](#)

- a. Review & Approve [April Summary Minutes](#)
- b. Commons Data Report [Link](#)
- c. Commons Narrative Report [Link](#)
- d. Workgroups Report [Link](#)
- e. Parks Maintenance Report [Link](#)

VI. [VI. New Business](#)

- a. [Beginning discussion on the scope of the signage project for the wetlands boardwalk](#) - Highlights mentioned were the scope of a signage project for the Wetlands Boardwalk, which aligns with a city Council goal. The commission is tasked with determining the content for signs that will enhance public information in the park. The city manager will handle the design and ordering of the signs. A subcommittee may be formed to streamline the project, aiming for completion by early summer, and focused on establishing clear objectives for the signage project to enhance the visitor experience at the Wetlands Boardwalk. After the discussion, the sub-group was formed with members Meg Simans, John Pravel, and Adam Altson.
- b. [Consider Mayor Berdie's proposed replacement of the Yachats' noxious weed policy](#) - Yachats Municipal Code Section 5.08.110 Noxious and Invasive Vegetation: The discussion on noxious and invasive vegetation discussed a range of viewpoints among the participants, such as Concern for Ecosystem Health. Many participants express strong concern about the impact of noxious and invasive species on local ecosystems. They highlight that these plants can outcompete native species, disrupt habitats, and harm local wildlife populations, leading to a loss of biodiversity; a proactive management plan is necessary to control and mitigate the spread of invasive vegetation; educational signage about these species could inform park visitors and residents about the threats posed by invasives; balancing Human Use and Nature Conservation; and long-term Commitment and ongoing efforts, rather than a one-time removal initiative.
- c. [Discuss reimagined PCC Guidelines](#) - The discussion on reimagining the Parks and Commons guidelines focused on enhancing community experience and accessibility. Commission members identified improvements to promote inclusivity and ensure that amenities meet the diverse needs of visitors. Key points included enhancing signage for clear information, gathering community input to inform better programs and events, and emphasizing sustainability in both maintenance and design. The goal is to establish guidelines that promote safe, enjoyable, and environmentally responsible use of parks while fostering community connection. The document will require some editing and will continue the discussion at the June meeting.

Adjourn Parks & Commons Commission Meeting 4:08 pm

Minutes prepared by Kimmie Jackson, City Recorder



CITY OF YACHATS PLANNING WORK SESSION & REGULAR COMMISSION

**MEETING SUMMARY MINUTES
City Hall, 441 Hwy 101 N, OR 97498
Tuesday, May 20, 2025**

WORK SESSION

- 1. Planning Work Session Commission Meeting 2:00 pm**
- 2. Call to Order**
- 3. Roll Call**

Committee Members	P/A
Marc Sakamoto, Chair	P
Craig Hogan	P
Loren Dickinson	A
Mary Aebi, Vice Chair	P
Jolene Gosselin	A

Staff Members	
Bobbi Price, City Manager	Kimmie Jackson, City Recorder
Dan Fleishman, OCWCOG, Planner	Neal Morphis, Planner Asst. (City Clerk)

Audience
14

II. Cascadia Meeting Update

In the meeting with the Cascadia Advisory Committee, Mary Aebi discussed compliance issues stemming from a recent code audit. The

committee found residential homes to be compliant, but identified partial compliance as needed for manufactured homes and subdivisions. Significant revisions were suggested for occupancy limits and regulations regarding affordable housing on commercial land. The commission's priorities included addressing middle housing, accessory dwelling units (ADUs), reforming residential regulations, and increasing affordable housing in Yachats.

Discussion continued on the terms "family" and "household" as they relate to the city code, particularly in the context of single room occupancy (SRO) regulations. The term "family" has been identified as having an ambiguous connotation within the current code. This ambiguity may affect housing and occupancy regulations, particularly for manufactured homes and recreational vehicles.

Additionally, the need for revisions or the creation of new codes regarding single-room occupancy was highlighted, including exploring how these definitions and regulations could be clarified and adjusted to ensure compliance and facilitate the development of affordable housing options.

Adjourned Planning Commission Work Session 3:00 pm

REGULAR MEETING

I. Meeting Called to Order

II. Announcements and Correspondence

- a. Jolene Gosselin has joined the meeting via Zoom.

III. Citizens' Concerns (limited to items not on the agenda and 5 minutes per person) None.

IV. Public Hearing

- a. [2-CUP-25_Taylor](#) -The Planning Commission held a public hearing to consider a request for reducing side yard setbacks in the C-1 district. Dan Fleishman, planner, clarified that this was not a conditional use application.

The applicants proposed building a 1,928-square-foot home in a commercial zone, seeking a reduction in side yard setbacks. They argued that their design would support medium-density housing goals and maintain the neighborhood's character. Support from neighboring property owners was noted. During the meeting, the commission approved the setback reduction application and discussed the need for clear criteria in future requests. The Planner suggested that decisions should be made by staff if the requirements are precise, rather than by the commission, and recommended against using neighbor objections as a criterion. The commission agreed to explore establishing specific guidelines for setback reductions.

<u>Motion:</u>	The Motion was made to approve the application and direct staff to revise further the order of approval to reflect the testimony received during the public hearing.			
Ayes:	Hogan, Aebi, Gosselin, and Sakamoto	Nays: 0	Absent: 1 -Dickinson	Abstained : 0
Passed:	4/0			

V. [Additional topics](#) were covered, including invasive plants and the need for Parks and Commons to develop an ordinance, which will then be passed to the planning commission. The City currently has a section in the municipal code addressing noxious and invasive vegetation, and the Planning Commission is reviewing and clarifying this code.

Jolene Gosslin mentioned her appointment to the Lincoln County Habitat for Humanity Board.

Adjourn City Council Meeting 3:54 pm
Minutes prepared by Kimmie Jackson, Recorder



CITY OF YACHATS PUBLIC WORKS & STREETS COMMISSION

MEETING SUMMARY MINUTES
City Hall, 441 Hwy 101 N, OR 97498
Tuesday, May 13, 2025

- I. Public Works & Streets Commission Meeting 2:00 pm**
- II. Call to Order**
- III. Roll Call**

Committee Members	P/A
Linn West, Chair	P
Don Groth, Vice Chair	P
Alex Cox	p
Bob Bennett	A
James Welch	P
Kevin Erdahl	P
Don Phipps	P

Staff Members	
Bobbi Price, City Manager	Kimmie Jackson, Recorder
Rick McClung, Water Lead	Dave Buckwald, Wastewater Lead

Audience
14

IV. Announcements / Correspondence

- a. Wildfire Tabletop event will be held Monday, May 19th at 5:30 pm at the Commons.

V. Citizens' Concerns (5-Minute Limit)

- a. None

VI. Reports

- a. Fire Dept Report - (Linn) None
- b. [Emergency Preparedness Committee Report](#) (Linn): Committee members met at the conex on Radar to pare down, label boxes, and

inventory items. They will set another date to visit the conex on Crestview to record the same information.

- c. [Public Works Report](#) (Rick & Dave)The [public works report](#) outlines recent and upcoming initiatives related to community infrastructure, highlighting ongoing road repairs, upgrades to municipal facilities, and maintenance of streets and parks. The monthly speed data report (Becca) is attached for statistics.
- d. [PW Finance Report](#) - (Don G) (Link)The finance report summarizes the organization's financial status, focusing on budget performance, revenue streams, and expenditures. It highlights year-to-date revenue compared to projections, significant variances, major expenses, and funding sources.
 - 1. [PW CIPs for 2025/26](#) (Neal / Julie / Don) (Link)The conversation about the Capital Improvement Plan (CIP) focused on current projects, funding, and future priorities.
 - 2. Finance Committee Report (Julie)The report offers a snapshot of our financial activities, showcasing budget performance and revenue trends.

VII. Current Business

- a. [Delineators Oceanview Dr](#)—continued discussion—(Rick)The discussion on the delineators and their replacements has proven inconclusive. It was suggested that the Council report back that no recommendation can be made, and I would like the Council to take that liberty.
- b. [Street Fee](#): Continue discussion and comments (Rick/Dave). The debate about street fees focused on funding needed to maintain and improve local infrastructure.
- c. [Fire Hydrant Painting](#)—The conversation about fire hydrants highlighted their critical role in public safety and emergency response, the need for regular maintenance to ensure functionality, and the potential for upgrades.

	The motion was made to approve a plan to only use basic yellow paint for the regular painting and maintenance of fire hydrants within the city limits.
	It was called and passed unanimously.

d. [ODOT Meeting Report](#) (—The ODOT conversation centered on the circulation plan to improve traffic flow and connectivity. Key topics included enhancing public transportation and pedestrian pathways, and discussing funding sources to support these initiatives. Overall, the focus was on the need for a comprehensive approach to transportation planning and funding for community accessibility.

e. Speeding Data (Link) – [ODOT Memo](#), (Don P) –A request to ODOT to lower the speed limit on Highway 101 within its city limits. The current speed limits create three sections along the highway, each with different limits. ODOT conducted a speed study and recommended that these limits remain unchanged, but it also suggested a reduction north of the city limits. Commissioner Don Phipps critiqued the ODOT report, highlighting significant errors and omissions, including inadequate sampling methods, failure to consider pedestrian and bicycle activity, and lack of public input. The study did not adequately assess the safety implications of maintaining the current speed versus reducing it.

	The motion was made to acknowledge that the commission members expressed their disagreement with ODOT's recommendations and recommended that Public Works staff and Don Phipps work informally to resolve the issues at hand. If these issues cannot be resolved through informal discussions, the commission will proceed to appeal to the speed zone review panel for further consideration.
	The vote was called Aye: Erdahl, Groth, Welch, Cox, Phipps Nay: Linn West Absent: Bennett

f. Commissioner Don Phipps presented data from two monitoring stations indicating significant speeding in Section B of Highway 101. If tickets had been issued for speeding during five months, the city could have generated approximately \$1.7 million in revenue. ODOT has a process for the town to apply for speed enforcement cameras to ticket speeders. Linn West recommended forming a workgroup to study the costs and benefits of implementing this technology for enhancing safety for both motorists and pedestrians

Adjourn City Council Meeting 4:12 pm

Minutes prepared by: Kimmie Jackson, City Recorder



CITY OF YACHATS
CITY COUNCIL SPECIAL MEETING
SUMMARY MINUTES

City Hall, 441 Hwy 101 N, OR 97498
Thursday, May 15, 2025 AT 3:45 PM

- 1. Call to Order at 3:55 pm**
- 2. Roll Call**

Committee Members	P/A
Craig Berdie, Mayor	P
Mary Ellen O'Shaughnessey	P
Catherine Whitten-Carey	P
Barry Collins	P
Nicole Hedlund	P

Staff Members	
Bobbi Price, City Manager	Kimmie Jackson, Recorder

Audience
9

- I. City Council will discuss/vote on the details of the land purchase.

Discussion on authorizing the City Manager to negotiate a contract with Elk Mountain Land Development to purchase property designated for a future water tank. The City Council held an executive session on May 12 to review an agreement prepared by the city attorney regarding a proposed 1.5 million-gallon water tank reservoir. It was determined that the agreement was satisfactory and represented a good step forward in the negotiation process.

Motion:	The Motion was made to authorize the city manager to negotiate on behalf of the City of Yachats and the City Council concerning the purchase of the mentioned property, giving the city manager the authority to formulate an offer and continue within the general price range previously discussed with the City Council. The City Council acknowledges that the City Manager has been present for all discussions and has access to the working document that will serve as a basis for negotiations.			
Ayes:	Whitten-Carey, Collins, Hedlund, O'Shaughnessey, Collins, and Berdie	Nays: 0	Absent: 0	Abstained: 0
Passed:	5/0			

Adjourn Special City Council Meeting at 4:00 pm

Prepared by: Kimmie Jackson, Recorder



CITY OF YACHATS
CITY COUNCIL
MEETING SUMMARY MINUTES
City Hall, 441 Hwy 101 N, OR 97498
Wednesday, May 21, 2025

- I. **Call to order the Work Session City Council Meeting 11:00 am**
II. **Roll Call**

Council Members	P/A
Craig Berdie, Mayor	P
Mary Ellen O'Shaughnessey	P
Catherine Whitten-Carey	P
Barry Collins	P
Nicole Hedlund	P

Staff Members	
Bobbi Price, City Manager	Kimmie Jackson, City Recorder
Neal Morphis, City Clerk	Rick McClung, Water Lead

Audience
29

WORK SESSION

- I. [Street Fee Presentation and Conversation given by Rick McClung and Bobbi Price.](#) Rick McClung reported on the current funding challenges related to street maintenance, explaining that funding has historically been reactive, addressing complaints from residents rather than being proactive. He pointed out the lack of consistent funding for street paving initiatives due to city budget limitations; discussed the idea of creating a dedicated street fund, separate from the general fund, to ensure stable funding for street maintenance; indicating out of a total of \$73,000, only 10% was spent on significant repairs. Additionally, he noted that of the \$56,000 allocated for maintenance, \$12,000 was designated for street lights and \$10,000 for mowing.
- II. [Review of City Council Rules](#) - The City Council began reviewing the proposed update up to Section 3.2. It was decided that Mayor Berdie and Councilor

Collins would review all the changes submitted by all Council members and present a draft at a later meeting.

Works Session adjourned at 12:50 pm.

REGULAR MEETING

- I. New Business**
- II. Ongoing Business**
- III. Other Business**
- IV. The City Council Regular meeting is called to order with the same members in attendance at 1:00 pm.**
- V. Announcements / Correspondence**
 - a. Correspondence was received regarding Ocean View Drive delineators and the parking lot Ivy.
 - b. Received correspondence from a Toledo Councilor asking to support Hwy 101 as a Safe Corridor.
 - c. The Mayor attended a hearing last month at the State Legislature for a Funding request for the water and streets initiative for middle-income housing.
- a. IV. Public Comments / Citizens' Concerns (5-Minute Limit)**
 - a. None
- VI. Consent Agenda**

Motion:	The motion to approve the consent agenda as presented.			
Moved:	O'Shaughnessey			
Ayes:	Collins, O'Shaughnessey, Hedlund, Whitten-Carey, and Berdie	Nays:	Absent:	Abstained:
Passed:	5/0			

V. New Business

- a. Dahl's Disposal Rate Proposal for 2025-2026 focused on its waste management services, highlighting its commitment to sustainability and efficient waste disposal. It also provided an overview of its operations, including residential and commercial collection services, recycling programs, and community engagement initiatives.

Motion:	The motion was made to accept the proposed rate increase for Dahl Disposal:			
Moved:	O'Shaughnessey			
Ayes:	Collins, O'Shaughnessey, Hedlund, Whitten-Carey, and Berdie	Nays:	Absent:	Abstained:
Passed:	5/0			

Staff will prepare a resolution to memorialize this action and send it for signatures.

- b. [Library Commission](#) New Member Approval – Marg Petersen.

Motion:	The motion was made to accept Marg Petersen's application to serve on the Library Commission and approve Resolution 2025-255			
Ayes:	Collins, O'Shaughnessey, Hedlund, Whitten-Carey, and Berdie	Nays:	Absent:	Abstained:
Passed:	5/0			

- c. [Economic Development Alliance of Lincoln County presentation](#) – The Economic Development Alliance presentation focused on strategies and initiatives to foster economic growth in the community. Key topics included an overview of current projects, collaboration with local businesses, and efforts to attract new investments. Highlighted successes were in job creation and workforce development, as well as partnerships with educational institutions to enhance skills training. They discussed local economic challenges and proposed solutions, including incentive programs and infrastructure improvements. The presentation highlighted the importance of community engagement and stakeholder collaboration in promoting sustainable economic development.

VI. Ongoing Business

- a. [Yachats Area Chamber of Commerce](#) – DMO Contract – The Chamber Director's report provided an overview of the organization's recent activities, initiatives, and overall impact on the local business community. There has been an increase in membership, with efforts to engage and support local

businesses through various networking events and resources. The report also discussed several initiatives aimed at promoting economic development, including partnerships with local government and other organizations to support business growth and attract investment.

- b. [Cape Perpetua Collaborative](#), led by Helena King, has reported efforts to welcome diverse groups to the coast, including a custom tour for Outdoor Afro and partnerships with View the Future for tide pool and ridge experiences that promote environmental responsibility and public education. Additionally, the Collaborative collaborates with Trail Keepers of Oregon for tide pool-to-trails events.
- c. [Joanne Kittel and Gretchen Dubie, of View the Future](#), were involved in activities that included expanding cultural awareness, developing educational programs, increasing tribal partnerships, and working on conservation easements and land protection efforts, with a focus on Yachats Ridge.
- d. [Speed Study](#) – ODOT’s speed study analyzed traffic and speed to assess road safety. By collecting data on vehicle speeds and traffic volume, the study identified areas with significant issues related to speeding. The speed study confirmed the extension of the 45-mile-per-hour zone 500ft beyond the Fire Department. They also provided recommendations, including increased enforcement, improved signage, and community awareness campaigns, to enhance safety and encourage responsible driving. Deputy Dorsey agreed with the findings of the ODOT study. She also suggested purchasing a mobile digital speed sign that could be used to ticket offenders, as her ability to park along the 45 mph zone is limited. This sign could enhance traffic control.
- e. [Water Capacity](#) – Rick McClung’s presentation on water capacity highlighted the challenges of meeting supply and demand, particularly due to population growth and potential droughts. He highlighted the need for improvements in water storage and distribution, as well as conservation efforts, to ensure a reliable water supply. [City of Yachats Audit](#) 2022–2023, Resolution 2025–256; after discussion, the vote was called.

Motion:	The motion to accept Audit 2022–2023 as presented:			
Moved:	Collins			
Ayes:	Whitten–Carey, Collins, O’Shaughnessey, Hedlund, and Berdie	Nays:	Absent:	Abstained:

Passed:	5/0
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- f. City of Yachats Audit 2023-2024, Resolution 2025-257; after discussion, the vote was called.

Motion:	The motion to accept Audit 2023-2024 as presented:			
Moved:	Collins			
Ayes:	Whitten-Carey, Collins, O'Shaughnessey, Hedlund, and Berdie	Nays:	Absent:	Abstained:
Passed:	5/0			

VII. Other Business

- a. Councilor Collins and Mayor Berdie will work on Council Rules and present a draft at the next Council meeting.

Adjourn City Council Meeting 3:51 pm

Minutes prepared by: Kimmie Jackson, City Recorder



May 2025

Personnel & Materials

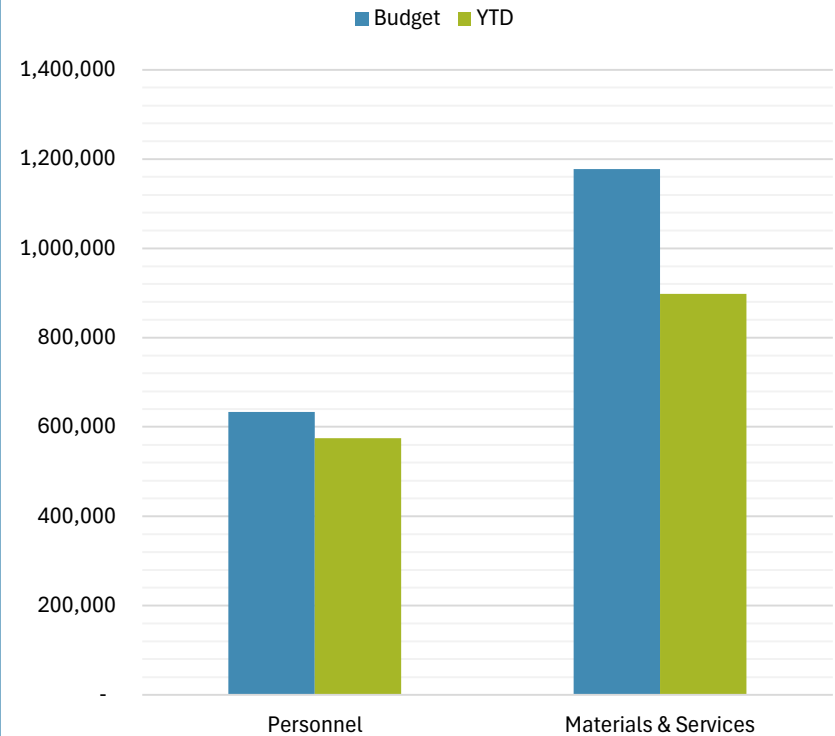
Expenses: Budget vs YTD

(Funds 100, 150, 155, 160)

	Budget	YTD	YTD/Budget
Personnel	634,040	575,036	91%
Materials & Services	1,178,000	898,077	76%

Percentage of Fiscal Year Completed 91.7%

**Personnel, Materials, Services -
Budget vs YTD**





May 2025

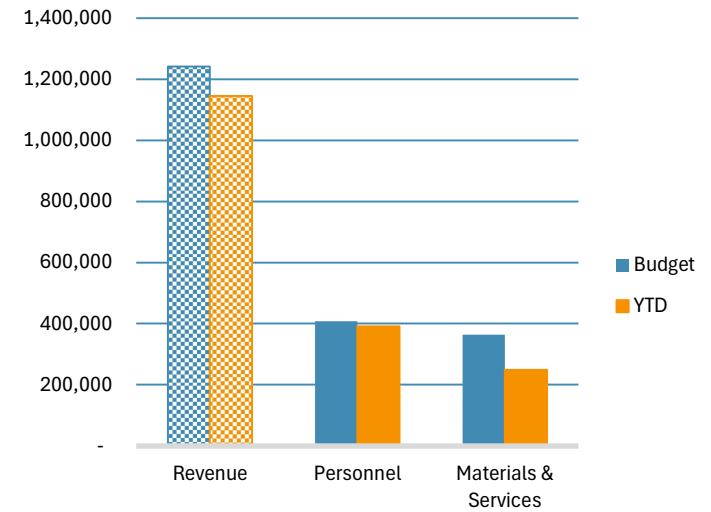
Water & Wastewater

Water Operating Costs

Fund 660

	Budget	YTD	YTD/Budget
Revenue	1,241,162	1,145,737	92.3%
Personnel	407,800	390,479	95.8%
Materials & Services	364,140	249,078	68.4%

Water - Operating Costs

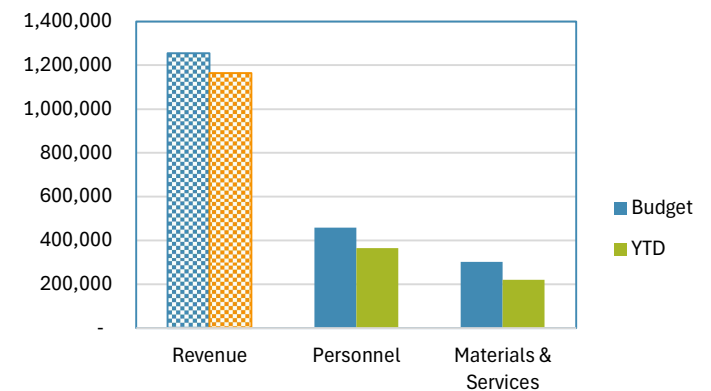


Wastewater Operating Costs

Fund 670

	Budget	YTD	YTD/Budget
Revenue	1,255,350	1,164,083	92.7%
Personnel	458,700	364,929	79.6%
Materials & Services	303,150	219,842	72.5%

Wastewater - Operating Costs



Percentage of Fiscal Year Completed 91.7%



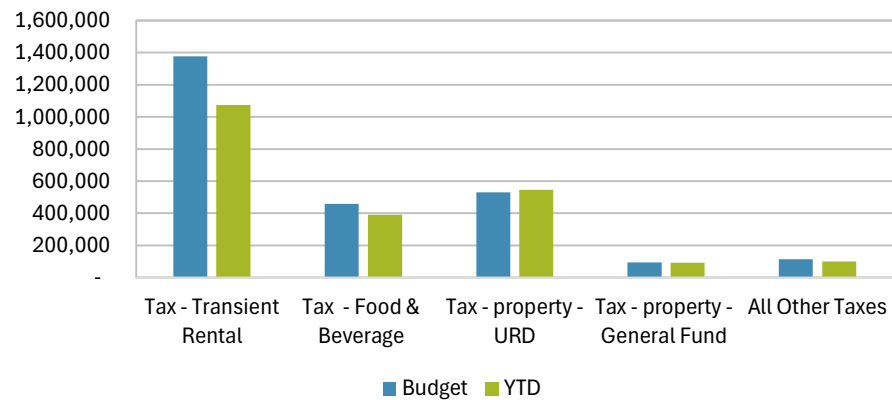
Tax Revenue: Budget vs YTD

	Budget	YTD	YTD/Budget
Tax - Transient Rental	1,377,000	1,075,191	78.1%
Tax - Food & Beverage	460,000	390,925	85.0%
Tax - property - URD	530,000	546,770	103.2%
Tax - property - General Fund	95,000	92,566	97.4%
All Other Taxes	114,500	99,743	87.1%

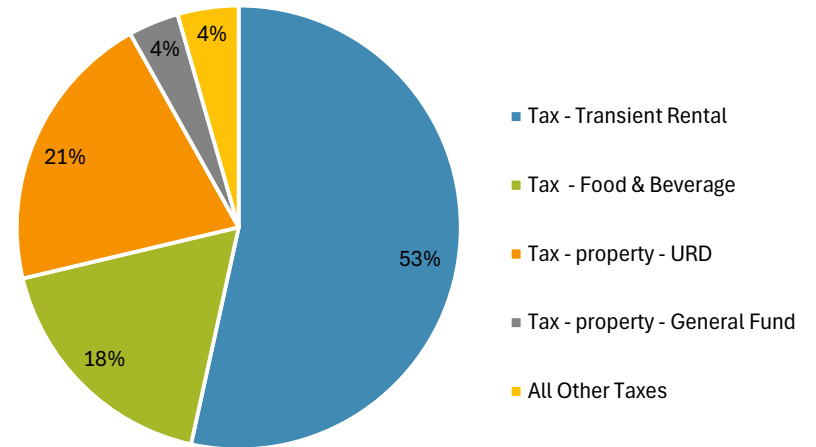
Other Taxes include: Tobacco, OLCC, Marijuana, State Highways, Past due Property Tax

Percentage of Fiscal Year Compl 91.7%

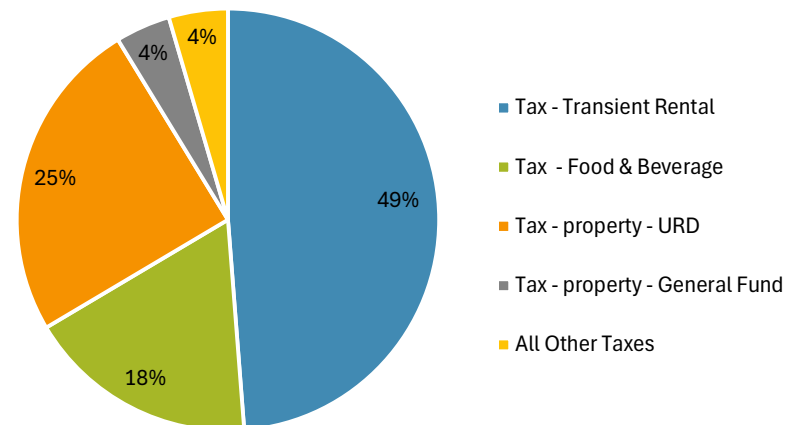
Tax Revenue



Tax Revenue as Budgeted



Tax Revenue YTD





May 2025

Visitor Amenities

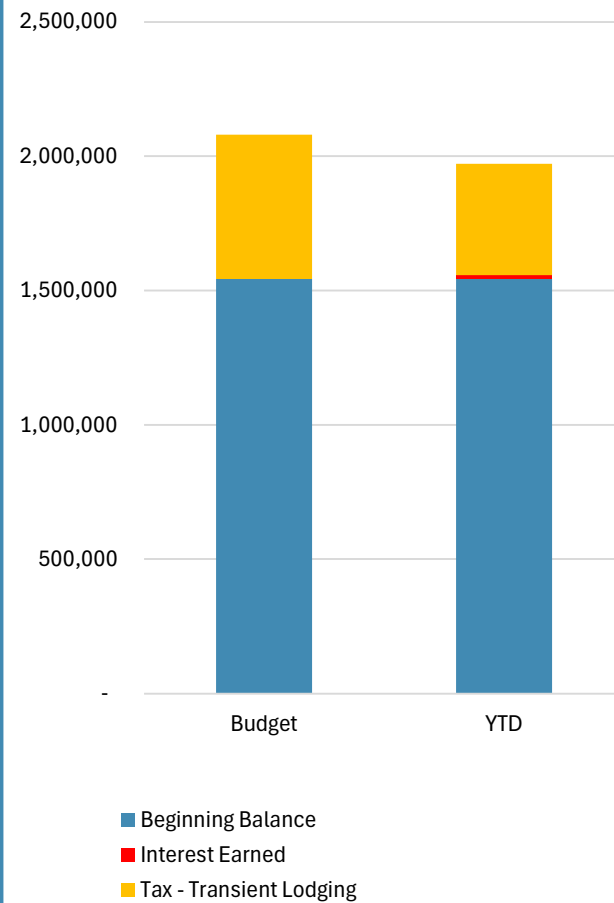
Visitor Amenity

Fund 100-1045

Description	Budget	YTD	YTD/Budget
Beginning Balance	1,542,945	1,542,945	100.0%
Interest Earned	-	13,540	---
Tax - Transient Lodging	537,000	415,377	77.4%
	2,079,945	1,971,862	94.8%

Percentage of Fiscal Year Completed 91.7%

Visitor Amenities Revenue





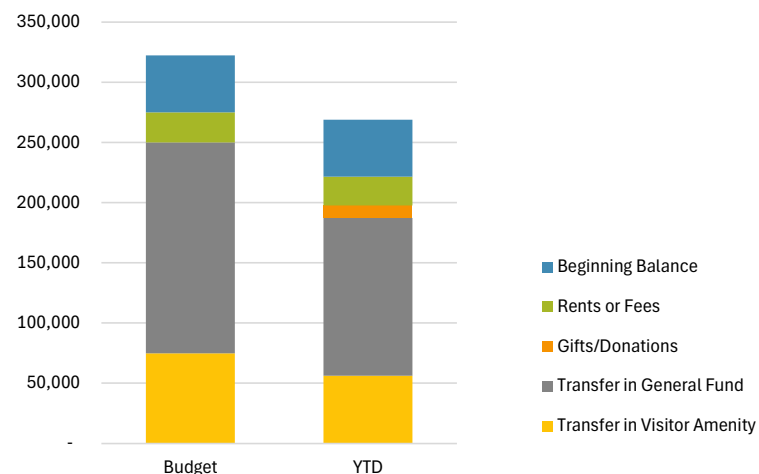
May 2025

Commons Revenue & Expenses

Commons Revenue - Budget vs YTD

	Budget	YTD	YTD/Budget
Beginning Balance	47,351	47,351	100.0%
Rents or Fees	25,000	23,845	95.4%
Gifts/Donations	-	10,203	---
Transfer in General Fund	175,000	131,250	75.0%
Transfer in Visitor Amenity	75,000	56,250	75.0%
	322,351	268,899	83.4%

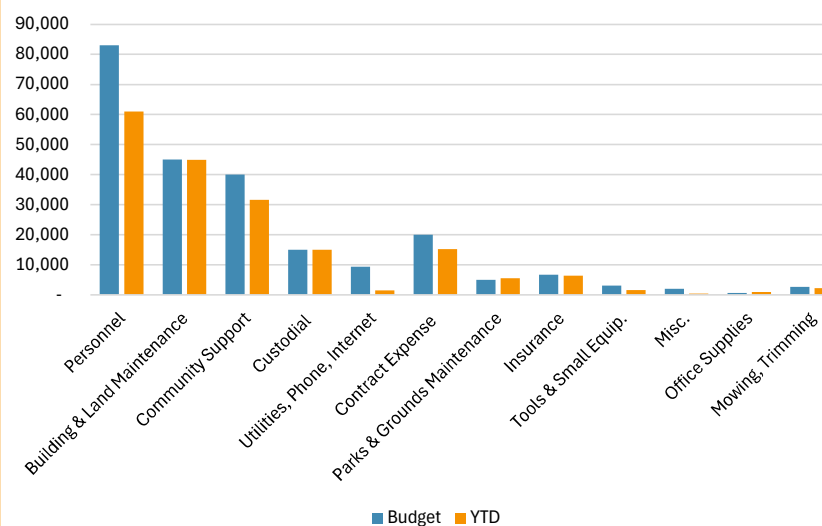
Commons Revenue - Budget vs YTD



Commons Expenses - Budget vs YTD

	Budget	YTD	YTD/Budget
Personnel	83,000	60,982	73.5%
Building & Land Maintenance	45,000	44,936	99.9%
Community Support	40,000	31,531	78.8%
Custodial	15,000	14,979	99.9%
Utilities, Phone, Internet	9,300	1,524	16.4%
Contract Expense	20,000	15,156	75.8%
Parks & Grounds Maintenance	5,000	5,528	110.6%
Insurance	6,700	6,377	95.2%
Tools & Small Equip.	3,000	1,596	53.2%
Misc.	2,000	368	18.4%
Office Supplies	600	972	161.9%
Mowing, Trimming	2,600	2,205	84.8%
	232,200	186,153	80.2%

Commons Expenses - Budget vs YTD



Percentage of Fiscal Year Completed 91.7%

Consolidated Revenue and Expense Statement

Governmental Fund (100, 150, 155, 160)

For Period Ended May 31, 2025

Printed: 6/9/2025

Period 11

Fiscal Year 2025

Acct No	Description	Budget	Prior Period	Current Period	YTD Bal	YTD %	Notes
300101	Beginning Fund Balance	\$ 6,187,921.66	\$ 6,187,921.66	\$ -	\$ 6,187,921.66	100.00%	Beginning Balances - Unaudited
300105	Beginning Balance-Hall Bequest	\$ 150,000.00	\$ 150,000.00	\$ -	\$ 150,000.00	100.00%	Beginning Balances - Unaudited
304235	Fines or Liens	\$ 1,000.00	\$ 25.00	\$ -	\$ 25.00	2.50%	
304221	Franchise Cable	\$ 23,000.00	\$ 15,876.93	\$ 4,964.22	\$ 20,841.15	90.61%	Received Quarterly
304223	Franchise Disposal Services	\$ 17,000.00	\$ 18,911.14	\$ -	\$ 18,911.14	111.24%	Received Quarterly
304224	Franchise Electricity	\$ 52,000.00	\$ 55,613.67	\$ 7,130.25	\$ 62,743.92	120.66%	Received Monthly
304222	Franchise Telephone	\$ 17,000.00	\$ 3,235.01	\$ -	\$ 3,235.01	19.03%	Received Annually
304480	Gifts/Donations	\$ -	\$ 10,202.75	\$ 600.00	\$ 10,802.75	0.00%	
304481	Grants	\$ 670,000.00	\$ 292,260.00	\$ -	\$ 292,260.00	43.62%	
301500	Interest Earned	\$ 259,000.00	\$ 258,341.94	\$ 21,922.81	\$ 280,264.75	108.21%	Reserve Acct & LGIP Interest
304460	Inventory Sale	\$ -	\$ 45.00	\$ -	\$ 45.00	0.00%	
304210	License Business	\$ 10,000.00	\$ 8,296.00	\$ 80.00	\$ 8,376.00	83.76%	
304211	License Vacation Rental	\$ 30,000.00	\$ 26,414.01	\$ 800.00	\$ 27,214.01	90.71%	
304435	LID Assessments	\$ -	\$ 4,732.95	\$ -	\$ 4,732.95	0.00%	
304484	Misc Revenue	\$ -	\$ 9,509.99	\$ (83.41)	\$ 9,426.58	0.00%	
304491	Other Local Resources	\$ 7,000.00	\$ 3,828.85	\$ -	\$ 3,828.85	54.70%	
304690	Other State Sources	\$ -	\$ 1,000.00	\$ (1,551.00)	\$ (551.00)	0.00%	
304230	Permits/Filing Fee	\$ 12,000.00	\$ 5,426.87	\$ 500.00	\$ 5,926.87	49.39%	
304335	Rents or Fees	\$ 25,000.00	\$ 23,845.34	\$ 1,096.64	\$ 24,941.98	99.77%	
304344	SDC Storm Drain Improvement	\$ 5,000.00	\$ 8,540.91	\$ -	\$ 8,540.91	170.82%	
304343	SDC Wastewater Reimbursement	\$ 14,000.00	\$ 35,622.70	\$ -	\$ 35,622.70	254.45%	
304341	SDC Water Improvements	\$ 9,000.00	\$ 14,204.48	\$ -	\$ 14,204.48	157.83%	
304342	SDC Water Reimbursements	\$ 6,000.00	\$ 8,804.76	\$ -	\$ 8,804.76	146.75%	

Acct No	Description	Budget	Prior Period	Current Period	YTD Bal	YTD %	Notes
304630	State Revenue Share	\$ 23,000.00	\$ 15,863.73	\$ 2,634.19	\$ 18,497.92	80.43%	
304245	Tax - Food & Beverage Tax	\$ 460,000.00	\$ 383,416.84	\$ 7,508.08	\$ 390,924.92	84.98%	
304622	Tax - Marijuana	\$ 23,000.00	\$ 17,804.43	\$ -	\$ 17,804.43	77.41%	
304110	Tax - Property Current	\$ 95,000.00	\$ 92,146.72	\$ 419.48	\$ 92,566.20	97.44%	
304120	Tax - Property Past Due	\$ 1,500.00	\$ 1,015.51	\$ 121.96	\$ 1,137.47	75.83%	
304650	Tax - State Highway	\$ 72,000.00	\$ 60,645.35	\$ 6,401.98	\$ 67,047.33	93.12%	
304620	Tax - State OLCC	\$ 18,000.00	\$ 12,824.47	\$ 454.43	\$ 13,278.90	73.77%	
304610	Tax - State Tobacco	\$ 700.00	\$ 426.46	\$ 48.88	\$ 475.34	67.91%	
304240	Tax - Transient Lodging	\$ 1,377,000.00	\$ 1,026,495.25	\$ 48,695.41	\$ 1,075,190.66	78.08%	
314869	Transfer in Commons Operations	\$ 10,000.00	\$ 7,500.00	\$ -	\$ 7,500.00	75.00%	
314861	Transfer in General Fund	\$ 576,500.00	\$ 389,625.00	\$ -	\$ 389,625.00	67.58%	
314883	Transfer in Urban Renewal	\$ 700,000.00	\$ 525,000.00	\$ -	\$ 525,000.00	75.00%	
304810	Transfer in URD Admin Reimb	\$ 36,000.00	\$ 27,000.00	\$ -	\$ 27,000.00	75.00%	
314863	Transfer in Visitor Amenities	\$ 190,500.00	\$ 142,875.00	\$ -	\$ 142,875.00	75.00%	
314890	Transfer in Water System	\$ 43,000.00	\$ 32,250.00	\$ -	\$ 32,250.00	75.00%	
304501	Transfer In-South Tnk Debt Svc	\$ 60,000.00	\$ 45,000.00	\$ -	\$ 45,000.00	75.00%	
	REVENUE	\$ 11,181,121.66	\$ 9,922,548.72	\$ 101,743.92	\$ 10,024,292.64	89.65%	
105101	City Manager	\$ 60,100.00	\$ 55,790.00	\$ 5,715.01	\$ 61,505.01	102.34%	
105102	Deputy Recorder	\$ 73,800.00	\$ 41,262.43	\$ 4,087.88	\$ 45,350.31	61.45%	
105103	Bookkeeping/Accounting	\$ 30,200.00	\$ 30,680.46	\$ 3,103.09	\$ 33,783.55	111.87%	
105104	CIP Coordinator	\$ 17,000.00	\$ 11,559.56	\$ 1,148.83	\$ 12,708.39	74.76%	
105105	Community Services Coordinator	\$ -	\$ 29,809.51	\$ 3,108.82	\$ 32,918.33	0.00%	
105108	Planner	\$ 45,200.00	\$ 48,272.42	\$ 4,844.79	\$ 53,117.21	117.52%	
105109	Administrative Assistant	\$ 46,800.00	\$ 32,176.73	\$ 3,150.01	\$ 35,326.74	75.48%	
105110	Water Lead	\$ 22,900.00	\$ 19,808.36	\$ 2,065.92	\$ 21,874.28	95.52%	
105111	Wastewater Lead	\$ 10,500.00	\$ 15,792.75	\$ 1,018.45	\$ 16,811.20	160.11%	
105113	Field Utility 1	\$ 4,550.00	\$ -	\$ -	\$ -	0.00%	
105114	Field Utility A	\$ 10,100.00	\$ 6,354.12	\$ 125.60	\$ 6,479.72	64.16%	
105115	Commons Coordinator	\$ 50,300.00	\$ 13,550.00	\$ 4,350.00	\$ 17,900.00	35.59%	
105116	Librarian Part Time	\$ 15,000.00	\$ 14,090.99	\$ 1,501.34	\$ 15,592.33	103.95%	
105118	Succession Planning w/License	\$ -	\$ 7,574.20	\$ (2,481.72)	\$ 5,092.48	0.00%	
105119	Succession Planning EntryLevel	\$ -	\$ 17,020.25	\$ 4,927.29	\$ 21,947.54	0.00%	

Acct No	Description	Budget	Prior Period	Current Period	YTD Bal	YTD %	Notes
105120	Code Enforcement	\$ 12,600.00	\$ -	\$ -	\$ -	0.00%	
105121	Field Utility Journeyman	\$ 12,500.00	\$ 12,197.27	\$ 1,588.61	\$ 13,785.88	110.29%	
105122	Field Utility B	\$ 4,150.00	\$ 11,175.56	\$ 911.29	\$ 12,086.85	291.25%	
105140	Fringe Benefits	\$ 44,440.00	\$ 27,190.79	\$ 2,834.14	\$ 30,024.93	67.56%	
105141	Insurance Benefits	\$ 82,700.00	\$ 67,252.24	\$ 9,007.30	\$ 76,259.54	92.21%	
105142	Regular PERS System	\$ 91,200.00	\$ 56,946.33	\$ 5,525.10	\$ 62,471.43	68.50%	
	PERSONNEL	\$ 634,040.00	\$ 518,503.97	\$ 56,531.75	\$ 575,035.72	90.69%	
205202	Visitor Center Operations	\$ 45,000.00	\$ 33,750.00	\$ 11,250.00	\$ 45,000.00	100.00%	
205209	Emergency Prep & Public Safety	\$ 3,000.00	\$ 6,456.02	\$ 67.73	\$ 6,523.75	217.46%	
205210	Dues & Memberships	\$ 5,000.00	\$ 7,088.98	\$ -	\$ 7,088.98	141.78%	
205213	Board/Comm/Meeting Education, Travel, &	\$ 1,000.00	\$ -	\$ -	\$ -	0.00%	
205214	Marketing (Grants/Prgm/Events)	\$ 245,000.00	\$ 172,765.02	\$ 46,250.00	\$ 219,015.02	89.39%	
205220	Marketing/Road Sign	\$ 200.00	\$ 102.00	\$ -	\$ 102.00	51.00%	
205222	Insurance	\$ 45,700.00	\$ 44,956.13	\$ -	\$ 44,956.13	98.37%	
205224	Trails Maintenance/Supplies/Services	\$ 6,000.00	\$ 4,067.02	\$ 778.72	\$ 4,845.74	80.76%	
205230	Printing (Maps & Signs)	\$ 3,000.00	\$ 1,308.21	\$ -	\$ 1,308.21	43.61%	
205240	Office Materials & Supplies	\$ 18,100.00	\$ 22,268.76	\$ 704.27	\$ 22,973.03	126.92%	
205241	Computer Equipment and Maint.	\$ 10,000.00	\$ 3,286.81	\$ -	\$ 3,286.81	32.87%	
205251	Telephones/Cell Phones/DSL	\$ 10,700.00	\$ 8,767.21	\$ 881.80	\$ 9,649.01	90.18%	
205252	Utilities	\$ 13,700.00	\$ 13,589.34	\$ 1,333.25	\$ 14,922.59	108.92%	
205253	Postage	\$ 6,000.00	\$ 2,038.02	\$ -	\$ 2,038.02	33.97%	
205255	Education and Training	\$ 10,600.00	\$ 11,989.02	\$ -	\$ 11,989.02	113.10%	
205260	Contract Expense (Prof Svc)	\$ 87,500.00	\$ 45,563.64	\$ 3,540.00	\$ 49,103.64	56.12%	
205261	Auditor	\$ 5,000.00	\$ -	\$ 12,516.68	\$ 12,516.68	250.33%	
205262	Legal Expense	\$ 10,000.00	\$ 5,898.37	\$ 683.34	\$ 6,581.71	65.82%	
205263	Bank Charges/Credit Card Fees	\$ 12,000.00	\$ 3,586.65	\$ 222.82	\$ 3,809.47	31.75%	
205270	Travel	\$ 1,500.00	\$ 436.98	\$ -	\$ 436.98	29.13%	
205282	Software	\$ 26,500.00	\$ 34,311.91	\$ 513.91	\$ 34,825.82	131.42%	
205311	Equipment Lease and Rental	\$ 2,000.00	\$ 1,291.39	\$ 138.67	\$ 1,430.06	71.50%	
205312	Equipment Fuel/Tires/Parts	\$ 1,000.00	\$ 72.93	\$ -	\$ 72.93	7.29%	
205313	Equipment Repair	\$ 8,200.00	\$ 7,614.76	\$ -	\$ 7,614.76	92.86%	
205317	Tools and Small Equipment	\$ 4,100.00	\$ 3,210.46	\$ -	\$ 3,210.46	78.30%	

Acct No	Description	Budget	Prior Period	Current Period	YTD Bal	YTD %	Notes
205325	Yard Debris Dumpster	\$ 6,000.00	\$ 7,142.31	\$ -	\$ 7,142.31	119.04%	
205330	Building and Land Maintenance	\$ 68,000.00	\$ 68,226.47	\$ 1,002.50	\$ 69,228.97	101.81%	
205335	Custodial Support/Supplies	\$ 22,200.00	\$ 21,349.85	\$ 2,093.46	\$ 23,443.31	105.60%	
205340	Operating Materials & Supplies	\$ -	\$ 23.52	\$ -	\$ 23.52	0.00%	
205345	Books and Periodicals/Children's Books/Pro	\$ 3,000.00	\$ 5,956.55	\$ 579.44	\$ 6,535.99	217.87%	
205361	Parts	\$ 6,000.00	\$ 2,293.70	\$ -	\$ 2,293.70	38.23%	
205362	Consumables	\$ 1,500.00	\$ 816.68	\$ -	\$ 816.68	54.45%	
205363	Outside Services	\$ 3,000.00	\$ 420.00	\$ -	\$ 420.00	14.00%	
205367	Storm Drain Parts	\$ 300.00	\$ -	\$ -	\$ -	0.00%	
205411	Street Lighting	\$ 18,000.00	\$ 16,935.13	\$ 1,705.43	\$ 18,640.56	103.56%	
205421	Parks/Grounds Maintenance	\$ 12,700.00	\$ 17,484.15	\$ 1,432.65	\$ 18,916.80	148.95%	
205422	Advertising\Legal Notice	\$ 2,000.00	\$ 384.22	\$ 221.53	\$ 605.75	30.29%	
205438	Lincoln County Program Support	\$ 155,000.00	\$ 61,570.84	\$ 75.00	\$ 61,645.84	39.77%	
205439	Comm Support/Beautification	\$ 185,000.00	\$ 146,075.79	\$ 1,675.00	\$ 147,750.79	79.87%	
205440	Equipment & Furniture	\$ 2,000.00	\$ 3,402.12	\$ -	\$ 3,402.12	170.11%	
205470	Equipment Repair Maint	\$ 200.00	\$ 1,194.60	\$ 119.46	\$ 1,314.06	657.03%	
205474	Mowing	\$ 14,800.00	\$ 13,901.00	\$ 4,391.00	\$ 18,292.00	123.59%	
205475	Tree Removal/Trimming	\$ 13,500.00	\$ 2,600.00	\$ -	\$ 2,600.00	19.26%	
205490	Material and Services	\$ 6,000.00	\$ 1,670.04	\$ 33.43	\$ 1,703.47	28.39%	
208000	Operating Contingency	\$ 78,000.00	\$ -	\$ -	\$ -	0.00%	
	MATERIALS AND SERVICES	\$ 1,178,000.00	\$ 805,866.60	\$ 92,210.09	\$ 898,076.69	76.24%	
217122	Transfer out Library Op/Proj	\$ 25,000.00	\$ 18,750.00	\$ -	\$ 18,750.00	75.00%	
217123	Transfer out LLCM	\$ 10,000.00	\$ 7,500.00	\$ -	\$ 7,500.00	75.00%	
217124	Transfer out Commons	\$ 495,000.00	\$ 371,250.00	\$ -	\$ 371,250.00	75.00%	
217126	Transfer out Cap Res	\$ 370,000.00	\$ 277,500.00	\$ -	\$ 277,500.00	75.00%	
217127	OP Transfer - Parks & Trails Operations	\$ 35,000.00	\$ 26,250.00	\$ -	\$ 26,250.00	75.00%	
217129	Transfer to WW Plant Loan	\$ 60,000.00	\$ 45,000.00	\$ -	\$ 45,000.00	75.00%	
217130	Transfer to Wastewater Reserve	\$ 100,000.00	\$ 75,000.00	\$ -	\$ 75,000.00	75.00%	
217131	Interfund Transfer Street Proj	\$ 115,000.00	\$ 86,250.00	\$ -	\$ 86,250.00	75.00%	
217133	Transfer out Storm Drains	\$ 30,000.00	\$ 22,500.00	\$ -	\$ 22,500.00	75.00%	
217142	OP Transfer - Capital Project	\$ 57,000.00	\$ -	\$ -	\$ -	0.00%	
	TRANSFERS	\$ 1,297,000.00	\$ 930,000.00	\$ -	\$ 930,000.00	71.70%	

Acct No	Description	Budget	Prior Period	Current Period	YTD Bal	YTD %	Notes
407922	Capital Outlay - Improvement	\$ 239,500.00	\$ 79,871.64	\$ 7,228.00	\$ 87,099.64	36.37%	
407941	Capital Outlay - Equipment	\$ 62,000.00	\$ 109,108.00	\$ -	\$ 109,108.00	175.98%	
407942	Capital Outlay-Infrastructure	\$ 1,150,000.00	\$ 806,683.01	\$ 241,345.20	\$ 1,048,028.21	91.13%	
407946	Capital Outlay - Parking; Paving	\$ -	\$ 2,384.00	\$ -	\$ 2,384.00	0.00%	
407947	Capital Outlay-Street Projects	\$ 190,000.00	\$ 87,007.50	\$ 620.00	\$ 87,627.50	46.12%	
	CAPITAL OUTLAY	\$ 1,641,500.00	\$ 1,085,054.15	\$ 249,193.20	\$ 1,334,247.35	81.28%	
205720	Interest Expense	\$ 35,297.88	\$ 31,142.78	\$ -	\$ 31,142.78	88.23%	
205721	Interest Expense - DEQ	\$ 57,555.00	\$ 57,555.00	\$ -	\$ 57,555.00	100.00%	
205722	Loan Fee - DEQ	\$ 9,436.00	\$ 9,436.00	\$ -	\$ 9,436.00	100.00%	
207630	Principal Payments	\$ 129,225.39	\$ 129,225.61	\$ -	\$ 129,225.61	100.00%	
207631	Principal Payments - DEQ	\$ 392,805.00	\$ 392,805.00	\$ -	\$ 392,805.00	100.00%	
	DEBT SERVICES	\$ 624,319.27	\$ 620,164.39	\$ -	\$ 620,164.39	99.33%	
	TOTAL EXPENSE	\$ 5,374,859.27	\$ 3,959,589.11	\$ 397,935.04	\$ 4,357,524.15	81.07%	
	NET GAIN/(LOSS)	\$ 5,806,262.39	\$ 5,962,959.61	\$ (296,191.12)	\$ 5,666,768.49	97.60%	

Consolidated Revenue and Expense Statement

Enterprise Fund (660 and 670)

For Period Ended May 31, 2025

Printed: 6/9/2025

Period 11

Fiscal Year 2025

Acct No	Description	Budget	Prior Period	Current Period YTD Bal		YTD %	Notes
300101	Beginning Balance	\$ 3,831,635.98	\$ 3,831,635.98	\$ -	\$ 3,831,635.98	100.00%	Beginning Balances - Unaudited
301500	Interest Earned	\$ 122,000.00	\$ 139,572.74	\$ 14,356.66	\$ 153,929.40	126.17%	
304310	Water/Wastewater Services	\$ 1,888,000.00	\$ 1,539,471.27	\$ 157,165.08	\$ 1,696,636.35	89.86%	
304312	Capital Reserve Fee	\$ -	\$ 2.74	\$ -	\$ 2.74	0.00%	
304320	Installation Charges	\$ 15,000.00	\$ 15,925.00	\$ -	\$ 15,925.00	106.17%	
304335	Rents or Fees	\$ 1,000.00	\$ 4,278.49	\$ 466.51	\$ 4,745.00	474.50%	
314875	Transfer in Water Operations	\$ 250,000.00	\$ 187,500.00	\$ -	\$ 187,500.00	75.00%	
314876	Transfer in Wastewater Service	\$ 200,000.00	\$ 150,000.00	\$ -	\$ 150,000.00	75.00%	
314878	Transfer in WWater Plant Debt	\$ 100,000.00	\$ 75,000.00	\$ -	\$ 75,000.00	75.00%	
314879	Transfer in SDC	\$ 360,000.00	\$ 270,000.00	\$ -	\$ 270,000.00	75.00%	
	REVENUE	\$ 6,767,635.98	\$ 6,213,386.22	\$ 171,988.25	\$ 6,385,374.47	94.35%	
105101	City Manager	\$ 60,000.00	\$ 55,790.00	\$ 5,714.99	\$ 61,504.99	102.51%	
105102	Deputy Recorder	\$ -	\$ 27,508.39	\$ 2,725.27	\$ 30,233.66	0.00%	
105103	Bookkeeping/Accounting	\$ 30,200.00	\$ 20,453.60	\$ 2,068.73	\$ 22,522.33	74.58%	
105104	CIP Coordinator	\$ 41,700.00	\$ 23,073.88	\$ 2,297.63	\$ 25,371.51	60.84%	
105105	Community Services Coordinator	\$ 25,200.00	\$ 35,969.60	\$ 3,640.00	\$ 39,609.60	157.18%	
105108	Planner	\$ 11,400.00	\$ 5,363.62	\$ 538.34	\$ 5,901.96	51.77%	
105110	Water Lead	\$ 71,200.00	\$ 63,251.63	\$ 6,192.08	\$ 69,443.71	97.53%	
105111	Wastewater Lead	\$ 94,000.00	\$ 90,648.99	\$ 11,469.47	\$ 102,118.46	108.64%	
105113	Field Utility 1	\$ 19,500.00	\$ -	\$ -	\$ -	0.00%	

Acct No	Description	Budget	Prior Period	Current Period YTD Bal		YTD %	Notes
105114	Field Utility A	\$ 47,700.00	\$ 58,103.10	\$ 5,877.07	\$ 63,980.17	134.13%	
105117	Capital Projects Coordinator	\$ 16,600.00	\$ -	\$ -	\$ -	0.00%	
105118	Succession Planning w/ License	\$ 68,000.00	\$ 33,935.31	\$ 555.02	\$ 34,490.33	50.72%	
105119	Succession Planning EntryLevel	\$ 33,000.00	\$ 17,594.25	\$ 4,313.79	\$ 21,908.04	66.39%	
105121	Field Utility Journeyman	\$ 37,500.00	\$ 47,307.26	\$ 5,260.52	\$ 52,567.78	140.18%	
105122	Field Utility B	\$ 38,900.00	\$ 25,371.45	\$ 2,786.71	\$ 28,158.16	72.39%	
105140	Fringe Benefits	\$ 63,200.00	\$ 36,638.83	\$ 3,839.70	\$ 40,478.53	64.05%	
105141	Insurance Benefits	\$ 119,100.00	\$ 97,081.61	\$ 11,714.57	\$ 108,796.18	91.35%	
105142	Regular PERS System	\$ 129,900.00	\$ 86,693.56	\$ 8,663.68	\$ 95,357.24	73.41%	
	PERSONNEL	\$ 907,100.00	\$ 724,785.08	\$ 77,657.57	\$ 802,442.65	88.46%	
205210	Dues & Memberships	\$ 3,500.00	\$ 1,040.66	\$ -	\$ 1,040.66	29.73%	(refund from FY2023 pmt)
205211	State Fees	\$ 24,500.00	\$ 17,943.00	\$ 1,500.00	\$ 19,443.00	79.36%	
205212	Fee Expense	\$ 17,000.00	\$ 16,899.45	\$ 2,148.65	\$ 19,048.10	112.05%	
205222	Insurance	\$ 49,840.00	\$ 47,433.94	\$ -	\$ 47,433.94	95.17%	
205240	Office Materials & Supplies	\$ 14,000.00	\$ 13,242.66	\$ 1,042.12	\$ 14,284.78	102.03%	
205241	Computer Equipment and Maint.	\$ 2,000.00	\$ 2,101.23	\$ -	\$ 2,101.23	105.06%	
205251	Telephones/Cell Phones/DSL	\$ 17,500.00	\$ 17,920.85	\$ 1,950.27	\$ 19,871.12	113.55%	
205253	Postage	\$ 450.00	\$ 5,226.94	\$ -	\$ 5,226.94	1161.54%	
205255	Education and Training	\$ 9,000.00	\$ 11,476.46	\$ -	\$ 11,476.46	127.52%	
205260	Contract Expense (all Professional, IG	\$ 53,000.00	\$ 32,295.16	\$ 2,190.00	\$ 34,485.16	65.07%	
205261	Auditor	\$ 8,000.00	\$ -	\$ 25,033.32	\$ 25,033.32	312.92%	
205262	Legal	\$ 17,500.00	\$ 11,796.63	\$ 1,366.66	\$ 13,163.29	75.22%	
205270	Travel	\$ 2,000.00	\$ -	\$ -	\$ -	0.00%	
205282	Software	\$ 40,000.00	\$ 26,261.27	\$ 1,027.80	\$ 27,289.07	68.22%	
205311	Equipment Lease and Rental	\$ 6,000.00	\$ 2,582.61	\$ 277.33	\$ 2,859.94	47.67%	
205312	Equipment Fuel/Tires/Parts	\$ 11,500.00	\$ 8,678.56	\$ 613.51	\$ 9,292.07	80.80%	
205313	Equipment Repair	\$ 9,000.00	\$ 20,281.52	\$ 2.69	\$ 20,284.21	225.38%	
205317	Tools and Small Equipment	\$ 6,000.00	\$ 3,446.17	\$ -	\$ 3,446.17	57.44%	
205330	Building and Land Maintenance	\$ 11,500.00	\$ -	\$ -	\$ -	0.00%	
205335	Custodial Support/Supplies	\$ 7,500.00	\$ 6,704.92	\$ 456.81	\$ 7,161.73	95.49%	

Acct No	Description	Budget	Prior Period	Current Period YTD Bal		YTD %	Notes
205342	Plant Utilities	\$ 52,000.00	\$ 43,559.34	\$ 4,405.51	\$ 47,964.85	92.24%	
205351	Main Plant Parts	\$ 18,000.00	\$ 3,712.67	\$ -	\$ 3,712.67	20.63%	
205352	Main Plant Consumables	\$ 32,000.00	\$ 35,522.12	\$ 517.63	\$ 36,039.75	112.62%	
205353	Main Plant Outside Services	\$ 65,000.00	\$ 23,481.95	\$ 531.00	\$ 24,012.95	36.94%	
205361	Parts	\$ 62,000.00	\$ 33,369.13	\$ 879.31	\$ 34,248.44	55.24%	
205362	Consumables	\$ 6,500.00	\$ 4,299.08	\$ 1,261.81	\$ 5,560.89	85.55%	
205363	Outside Services	\$ 30,000.00	\$ 18,030.25	\$ 3,215.00	\$ 21,245.25	70.82%	
205440	Equipment & Furniture	\$ -	\$ 309.60	\$ -	\$ 309.60	0.00%	
205470	Equipment Repair/Maintenance	\$ 9,000.00	\$ 2,395.47	\$ 238.90	\$ 2,634.37	29.27%	
205474	Mowing	\$ 8,000.00	\$ 6,799.00	\$ 1,801.00	\$ 8,600.00	107.50%	
205475	Tree Removal/Trimming	\$ 20,000.00	\$ 1,150.00	\$ 500.00	\$ 1,650.00	8.25%	
208000	Operating Contingency	\$ 55,000.00	\$ -	\$ -	\$ -	0.00%	
	MATERIALS AND SERVICES	\$ 667,290.00	\$ 417,960.64	\$ 50,959.32	\$ 468,919.96	70.27%	
217126	Transfer out Cap Res	\$ 450,000.00	\$ 337,500.00	\$ -	\$ 337,500.00	75.00%	
217136	Transfer Out Debt Services	\$ 43,000.00	\$ 32,250.00	\$ -	\$ 32,250.00	75.00%	
	TRANSFERS	\$ 493,000.00	\$ 369,750.00	\$ -	\$ 369,750.00	75.00%	
407921	Capital Outlay - Infrastructure Systems	\$ 1,099,000.00	\$ 644,799.42	\$ 1,064.77	\$ 645,864.19	58.77%	
407941	Capital Outlay - Equipment	\$ -	\$ -	\$ -	\$ -	0.00%	
407948	Capital Outlay - Water systems	\$ 1,054,000.00	\$ 377,373.38	\$ 8,458.16	\$ 385,831.54	36.61%	
	CAPITAL OUTLAY	\$ 2,153,000.00	\$ 1,022,172.80	\$ 9,522.93	\$ 1,031,695.73	47.92%	
	TOTAL EXPENSE	\$ 4,220,390.00	\$ 2,534,668.52	\$ 138,139.82	\$ 2,672,808.34	63.33%	
	NET GAIN/(LOSS)	\$ 2,547,245.98	\$ 3,678,717.70	\$ 33,848.43	\$ 3,712,566.13	145.75%	

Consolidated Revenue and Expense Statement

Debt Services Fund (155)

For Period Ended May 31, 2025

Printed: 6/9/2025

Period 11

Fiscal Year 2025

Acct No	Description	Budget	Prior Period	Current Period	YTD Bal	YTD %	Notes
300101	Beginning Balance	\$ 1,260,753.35	\$ 1,260,753.35	\$ -	\$ 1,260,753.35	100.00%	Beginning Balances - Unaudited
301500	Interest Earned	\$ 6,000.00	\$ 37,378.28	\$ 4,467.61	\$ 41,845.89	697.43%	
304110	Tax - Property Current	\$ 45,000.00	\$ 46,534.10	\$ 211.84	\$ 46,745.94	103.88%	
304120	Tax - Property Past Due	\$ 500.00	\$ 512.83	\$ 61.59	\$ 574.42	114.88%	
304245	Tax - Food & Beverage Tax	\$ 460,000.00	\$ 383,416.84	\$ 7,508.08	\$ 390,924.92	84.98%	
304501	Transfer In-South Tnk Debt Svc	\$ 60,000.00	\$ 45,000.00	\$ -	\$ 45,000.00	75.00%	
314883	Transfer in Urban Renewal	\$ 100,000.00	\$ 75,000.00	\$ -	\$ 75,000.00	75.00%	
314890	Transfer in Water System	\$ 43,000.00	\$ 32,250.00	\$ -	\$ 32,250.00	75.00%	
	REVENUE	\$ 1,975,253.35	\$ 1,880,845.40	\$ 12,249.12	\$ 1,893,094.52	95.84%	
217129	Transfer to WW Plant Loan	\$ 60,000.00	\$ 45,000.00	\$ -	\$ 45,000.00	75.00%	
217130	Transfer to Wastewater Reserve	\$ 100,000.00	\$ 75,000.00	\$ -	\$ 75,000.00	75.00%	
	TRANSFERS	\$ 160,000.00	\$ 120,000.00	\$ -	\$ 120,000.00	75.00%	
205720	Interest Expense	\$ 35,297.88	\$ 31,142.78	\$ -	\$ 31,142.78	88.23%	
205721	Interest Expense - DEQ	\$ 57,555.00	\$ 57,555.00	\$ -	\$ 57,555.00	100.00%	
205722	Loan Fee - DEQ	\$ 9,436.00	\$ 9,436.00	\$ -	\$ 9,436.00	100.00%	
207630	Principal Payments	\$ 129,225.39	\$ 129,225.61	\$ -	\$ 129,225.61	100.00%	
207631	Principal Payments - DEQ	\$ 392,805.00	\$ 392,805.00	\$ -	\$ 392,805.00	100.00%	
	DEBT SERVICES	\$ 624,319.27	\$ 620,164.39	\$ -	\$ 620,164.39	99.33%	
	TOTAL EXPENSE	\$ 784,319.27	\$ 740,164.39	\$ -	\$ 740,164.39	94.37%	
	NET GAIN/(LOSS)	\$ 1,190,934.08	\$ 1,140,681.01	\$ 12,249.12	\$ 1,152,930.13	96.81%	

Consolidated Revenue and Expense Statement

Urban Renewal (900)

For Period Ended May 31, 2025

Printed: 6/9/2025

Period 11

Fiscal Year 2025

Acct No	Description	Budget	Prior Period	Current Period	YTD Bal	YTD %	NOTES
300101	Beginning Balance	\$ 496,426.99	\$ 496,426.99	\$ -	\$ 496,426.99	100.00%	Beginning Balances - Unaudited
301500	Interest Earned	\$ 25,000.00	\$ 24,123.29	\$ 2,050.43	\$ 26,173.72	104.69%	
304110	Tax - Property Current	\$ 530,000.00	\$ 544,303.25	\$ 2,466.43	\$ 546,769.68	103.16%	
304120	Tax - Property Past due	\$ 5,000.00	\$ 5,590.38	\$ 619.49	\$ 6,209.87	124.20%	
304491	Other Local Sources	\$ -	\$ 74.97	\$ -	\$ 74.97	0.00%	
	REVENUE	\$ 1,056,426.99	\$ 1,070,518.88	\$ 5,136.35	\$ 1,075,655.23	101.82%	
205261	Auditor	\$ 2,000.00	\$ -	\$ -	\$ -	0.00%	
	MATERIALS AND SERVICES	\$ 2,000.00	\$ -	\$ -	\$ -	0.00%	
217122	Transfer Out Library	\$ 600,000.00	\$ 450,000.00	\$ -	\$ 450,000.00	75.00%	
217137	Trans to South Tank Debt	\$ 100,000.00	\$ 75,000.00	\$ -	\$ 75,000.00	75.00%	
217140	Admin Fee Trans to General Fund	\$ 36,000.00	\$ 27,000.00	\$ -	\$ 27,000.00	75.00%	
	TRANSFERS	\$ 736,000.00	\$ 552,000.00	\$ -	\$ 552,000.00	75.00%	
	TOTAL EXPENSE	\$ 738,000.00	\$ 552,000.00	\$ -	\$ 552,000.00	74.80%	
	NET GAIN/(LOSS)	\$ 318,426.99	\$ 518,518.88	\$ 5,136.35	\$ 523,655.23	164.45%	

City of Yachats

Fund Balance Report

		Modified Accrual Basis		Modified Cash Basis							Better (Worse)			
		30-Jun-17	30-Jun-18	FY2019 30-Jun-19	FY2020 30-Jun-20	FY2021 30-Jun-21	FY2022 30-Jun-22	FY2023 30-Jun-23	FY2024 30-Jun-24	**YTD 31-May-25	FY25 VS FY24	FY25 VS FY23	FY25 VS FY22	FY25 VS FY21
				(Soft Close 2)										
City Hall	100-1010	468,845	691,207	829,068	921,273	537,149	743,684	895,783	704,922	923,512	218,590	27,729	179,828	386,363
Commons	100-1020	(15,519)	500	15,292	77,910	104,451	144,737	133,773	54,788	64,734	9,946	(69,039)	(80,003)	(39,717)
LLC & Museum	100-1025			583	6,722	0	6,148	13,164	18,469	17,954	(515)	4,790	11,806	17,954
Library	100-1030			0	8,122	28,700	29,547	27,745	6,021	1,292	(4,729)	(26,453)	(28,254)	(27,408)
Parks and Trails	100-1035			14,053	16,879	0	17,678	24,808	8,243	13,038	4,795	(11,771)	(4,640)	13,038
Visitor Amenities	100-1045	195,095	119,446	98,664	249,548	670,851	1,298,211	1,222,104	1,527,617	1,484,363	(43,254)	262,259	186,153	813,512
Streets	100-1040	71,533	80,581	93,513	43,350	14,572	67,073	59,349	67,285	56,613	(10,672)	(2,736)	(10,460)	42,041
Storm Drains	100-1050	80,252	86,394	110,146	88,495	68,824	41,136	19,874	9,753	10,858	1,105	(9,016)	(30,277)	(57,966)
Water	600-1700			164,050	325,623	128,056	144,671	177,324	224,811	286,430	61,619	109,106	141,759	158,374
WasteWater	670-1800			178,721	265,946	157,154	160,811	201,148	304,715	429,313	124,597	228,164	268,502	272,159
Total Operating Funds		800,206	978,128	1,504,090	2,003,868	1,709,757	2,653,694	2,775,074	2,926,624	3,288,107	361,483	272,930	1,216,868	922,756
SDC's	160-1605	149,075	236,321	413,285	519,487	588,135	751,225	814,536	911,099	711,193	(199,906)	(103,344)	(40,032)	123,058
General Construction (So Tank)	160-1630	211,843	40,401	213,305	213,305									
Revenue Water Bond	155-1200			0	43,071	43,242	43,413	43,650	43,907	33,398	(10,509)	(10,252)	(10,015)	(9,844)
Water Gen Obl Bond	155-1218			0	(157)	46,636	49,140	51,554	55,324	61,064	5,740	9,510	11,924	14,428
South Tank Loan	155-1268			100,000	160,089	120,179	120,268	120,358	120,447	110,537	(9,911)	(9,821)	(9,732)	(9,642)
WasteWater Loans (2)	155-1276	577,777	594,019	668,616	736,214	816,173	874,919	909,929	1,101,220	947,932	(153,288)	38,003	73,013	131,759
Urban Renewal	900-9000	68,236	207,433	297,767	432,235	421,085	290,175	468,968	498,048	523,655	25,607	54,687	233,480	102,570
Total Restricted Funds		1,006,931	1,078,174	1,692,973	2,104,244	2,035,450	2,129,140	2,408,995	2,730,045	2,387,778	(342,267)	600,905	694,595	625,801
City Hall Reserves	150-1010			69,066	63,697	0	147,935	186,780	231,318	188,313	(43,005)	1,533	40,378	188,313
Commons Reserves	150-1020			118,449	145,449	145,449	153,468	161,555	250,056	239,781	(10,275)	78,225	86,313	94,332
LLC & Museum Reserves	150-1025			213,077	208,077	208,077	208,077	194,809	166,185	(48,336)	(214,521)	(243,145)	(256,413)	(256,413)
Library Reserves	150-1030			242,453	306,638	291,781	286,775	253,085	479,203	512,063	32,860	258,978	225,288	220,282
Parks and Trails Reserves	150-1035			103,486	153,486	135,156	219,407	500,211	441,797	210,807	(230,990)	(289,404)	(8,600)	75,651
Streets Reserves	150-1040			437,841	316,867	315,906	101,356	104,557	44,158	69,179	25,021	(35,378)	(32,176)	(246,727)
Storm Drains Capital	150-1050			0	40,000	40,000	70,198	119,311	54,228	58,474	4,246	(60,837)	(11,724)	18,474
Water Reserves	660-1705			167,522	252,358	1,121,617	1,769,111	1,856,074	2,077,703	1,861,384	(216,319)	5,310	92,273	739,767
WasteWater Reserves	670-1805			443,800	518,930	1,004,775	1,034,069	1,060,779	1,417,896	1,135,440	(282,456)	74,661	101,371	130,665
Total Capital Reserves		1,838,319	1,554,067	1,795,694	2,005,502	3,262,761	3,990,394	4,437,163	5,162,544	4,227,105	(935,439)	1,172,150	1,899,783	3,157,042
Total Fund Balances		3,645,456	3,610,369	4,992,757	6,113,614	7,007,968	8,773,228	9,621,231	10,819,213	9,902,990	(916,223)	2,045,985	3,811,245	4,705,599

** Beginning Balances Unaudited

City of Yachats
Contract Expense Report
YTD Through May 31, 2025

DESCRIPTION/VENDOR NAME	YTD FY2025
Ace Alarms	1,624.00
Bader, Donna	2,680.25
Cambria Design, LLC	500.00
Cline, Janet Financial Services	31,695.00
Finberg, Jenna	500.00
Fritz-Barrett, Lorraine (Laundry Services)	25.00
General Code	2,060.00
GeoSciences Management Inter	2,864.80
JP Marketing	13,824.55
Lauritzen, Thomas	1,375.00
Library Concepts	729.95
Local Government Law Group, PC	3,636.00
Marchand, Rosa	14,150.00
Northwest Forestry Services	540.00
NXNW Creative	875.00
Office Interior Concepts	630.00
Oregon Coast Piano Services	148.50
Pacific Habitat Services, Inc.	375.00
Powell Banz Valuation, LLC	3,800.00
TCB Security Services Inc	1,555.75
TOTAL PAID YEAR TO DATE	\$ 83,588.80

FY2025 ANNUAL BUDGET AMOUNT \$ 140,500.00

PERCENTAGE EXPENDED 59.49%

City-sponsored Climate-related Art Project

Some options:

1. A city-sponsored climate-related art project, organized by a volunteer member (or members) of the local arts community, could take the form of a contest with prize monies donated by the city, perhaps from tourist-related funds. Artists of any age working in any medium could participate. Artistic pieces could be prominently displayed over one or two designated climate-focused weekends in which city restaurants and businesses could also participate. A format, structure and timing for the project would be presented by the project organizer(s) to the city for approval. This would highlight the city's commitment to addressing the climate crisis. A special call-out for children and youth to submit entries would be essential.
2. Alternatively, creating a children-and-youth-only contest would be a way of acknowledging and authenticating the special, distressing climate concerns of young people.
3. A third approach could be a Climate Ribbon Tree. <https://www.theclimateribbon.org>

Reasons the city would sponsor a climate-related art project:

- It's a good fit with one 2025 action item listed under Yachats' Livability Goal: "Establish and fund a Public Art initiative to encourage local artists to submit ideas for public art projects."
- To demonstrate the city's concern about the climate crisis.
- To offer children and youth an opportunity to express themselves about the climate crisis.
- Because, given the current federal situation, the full climate burden is now on state and local governments.
- To be a leader for other small governments, to set an example, show how it's done, start a trend.

Process:

- The city puts out a call requesting applications for a citizen artist (volunteer or paid) to serve as the lead organizer. The city selects from among the applicants and appoints the climate-related arts project organizer.

Deliverables:

1. Increased awareness about climate change and its impacts which can lead to a fuller understanding of local climate issues.
2. An opportunity for community members, especially children and youth, to participate in discussions about climate change and its effects. This can foster a sense of community and collective responsibility in addressing climate issues.
3. The contest can serve as an educational platform, allowing participants to learn from each other about climate change and sustainable living practices.
4. Encouraging artistic expression related to climate change can promote creativity and innovation and can inspire new ways to think about climate concerns.
5. If the contest gains attention it can attract out-of-town visitors, leading to potential economic benefits for local businesses, artisans, and other tourist related businesses.

6. By highlighting climate issues through art, the project could have a lasting impact, encouraging sustainable behaviors and a sense of environmental stewardship.
7. If children and youth are encouraged to participate young people's perspectives could be brought forward and highlighted.

Lancet study and OHA Report on the youth climate and mental health crises:

- "Climate anxiety in children and young people and their beliefs about government responses to climate change: a global survey," [The Lancet](#), 2021
- "Climate Change and Youth Mental Health," [Oregon Health Authority Report](#), 2022

Findings from *The Lancet* study:

1. "Distress about climate change is associated with young people perceiving that they have no future, that humanity is doomed, and that governments are failing to respond adequately, and with feelings of betrayal and abandonment by governments and adults."
2. "children of present and future generations will bear an unacceptably high disease burden from climate change.... Exposure to chronic stress in childhood has a long-lasting impact and increases the risk of developing mental health problems."
3. "studies among children have shown that they often experience an additional layer of confusion, betrayal, and abandonment because of *adult inaction* towards climate change." "Failure of governments to protect them from harm from climate change could be argued to be a failure of human rights and a failure of ethical responsibility to care, leading to moral injury"
4. "large numbers of young people globally regard governments as failing to acknowledge or act on the crisis in a coherent, urgent way, or respond to their alarm. This is experienced as betrayal and abandonment, *not just of the individual but of young people and future generations generally.*"
5. "in the words of one 16-year-old: 'I think it's different for young people. For us the destruction of the planet is personal.'"

Recommendations from the OHA Report:

1. "Increase youth agency, belonging and hope by sharing power in decision-making about climate and mental health policy and solutions." p 28
2. "Take youth seriously as equal partners to adults in addressing the climate crisis and the youth mental health crisis." p 28
3. "Co-develop policies and legislation with youth that address the root causes of both climate change and its effect on mental health." p 29
4. "Take leadership in advancing youth-identified priorities." p 29
5. "Create systems for accountability to youth." p 29

Youth Climate Advisory Committees

The function of a Youth Climate Advisory Committee is to provide the City Council with young people's perspective on the climate crisis, to present information, ideas, recommendations and feedback, and to engage young people in dialog with the city council about climate and youth mental health concerns, two of the biggest and most pressing issues facing young people in Oregon today.

Reasons for the city to consider a Youth Climate Advisory Committee:

1. Because governments have responsibilities to their children, their citizens and to their primary purpose as a government ("to secure these rights governments are instituted among men...")
2. To demonstrate to children and their families the city's care for its children, their rights and their future.
3. To refresh city concern and action about the climate and youth mental health emergencies.
4. Because children have so much at stake on climate issues, much more than adults. Young people will live with increasingly severe effects throughout their entire lives.
 - a. Kids get it: "In the words of one 16-year-old: 'I think it's different for young people. For us the destruction of the planet is personal.'"
5. Because kids now are not even at the bargaining table and, as they say, if you are not at the table you are probably on the menu. (Or at least your concerns are ignored.)
6. Because children have rights ([UDHR](#); [UNCRC](#); [General Comment 26](#); [Child Friendly Version](#); [Animation Version](#); [Young girl's summary](#)); including the right to be heard.
7. Because the primary purpose of a government is to secure its citizen's rights.
8. Because governments are the primary guarantors of people's rights.
9. To comply with Oregon Health Authority recommendations about directly including young people in decision-making about climate and youth mental health issues (and active involvement is therapeutic).
10. To be a leader for other small governments; to set an example, show how it's done, start a trend.
11. Given the new federal government situation, the climate burden is now on state and local governments.
12. Because Oregon is a blue state and a trend-starter state, and we *can* do it.
13. Because bottom-up approaches like this often have more impact than top-down approaches.
14. Because recognizing kids, their needs and their perspectives is a matter of ordinary human decency & respect.
15. Because it is the right thing to do and we should be doing it already.

Process for developing:

- Rather than putting the onus on children to create a new entity, the city takes responsibility and initiates the process with a public announcement that it will be forming a Youth Climate Advisory Committee. The city invites applications from young people who wish to be members and from citizen-volunteers who would like to serve as the YCAC organizer and contact person.
- The city reviews applications and designates a citizen-volunteer to be the YCAC contact person and organizer.
- The YCAC will be available to all children and youth up to age 20 (or 18, 25?) living within the greater Yachats area.

- Structure: six to ten committee members who will form their own organizational structure and set their own ground rules.
- The YCAC will report regularly (monthly? bi-monthly? quarterly?) to city council.
- City Council will report back to the YCAC as to how it has responded to YCAC input.
- (Write a grant to provide stipends to YCAC members?)

Recommendations from the 2022 Oregon Health Authority Report:

1. "Increase youth agency, belonging and hope by sharing power in decision-making about climate and mental health policy and solutions." p 28
2. "Take youth seriously as equal partners to adults in addressing the climate crisis and the youth mental health crisis." p 28
3. "Co-develop policies and legislation with youth that address the root causes of both climate change and its effect on mental health." p 29
4. "Take leadership in advancing youth-identified priorities." p 29
5. "Create systems for accountability to youth." p 29

Some relevant rights:

- The right to be heard. "The child shall...be provided the opportunity to be heard in any...administrative proceedings affecting the child..." UN Convention on the Rights of the Child, art. 12.2
- "All human beings have the right to active, free, and meaningful participation in planning and decision-making activities and processes that may have an impact on the climate." Declaration on Human Rights and Climate Change, art. 13
- "The right to a clean, healthy and sustainable environment." UN proclamation, July 26, 2022
- "All human beings have the right to a planetary climate suitable to meet equitably the ecologically responsible needs of present generations without impairing the rights of future generations to meet equitably their ecologically responsible needs." Declaration on Human Rights and Climate Change, art. 4
- "The right of the child to the enjoyment of the highest attainable standard of health." UN Convention on the Rights of the Child, art. 24
- "The right to life, liberty and security of person." Universal Declaration of Human Rights, art. 3
- "Nothing about us, without us;" i.e. young people should be included in deliberations about policies, practices and decisions that affect them.

Deliverables:

- Brings to the city council a fuller and more immediate awareness of the impacts on youth of the climate and youth mental health crises.
- Brings increased community awareness of these crises.
- Brings the city into compliance with Oregon Health Authority's recommendations for addressing the climate and children's mental health crises.
- Brings young people's unique insights, experience, knowledge and perspectives into city deliberations.
- Foregrounds the urgency of the climate and youth mental health crises.
- Helps counterbalance the city's pressures to meet all its regular and more immediate daily responsibilities,
- Will generate new ideas, proposals, and recommendations for the city to consider.
- Will help the city meet its obligations to *respect*, *protect* and *fulfill* young people's rights.

Two important studies, one international and one local, on the youth climate and mental health crises:

- “Climate anxiety in children and young people and their beliefs about government responses to climate change: a global survey,” [The Lancet](#), 2021
- “Climate Change and Youth Mental Health,” [Oregon Health Authority Report](#), 2022



Tourism Promotion Contract

Between: Yachats Area Chamber of Commerce (Consultant)

And

City of Yachats, a municipality (City)

Effective: July 1, 2025

RECITALS

- A. Pursuant to state law and the Yachats Municipal Code, the City receives transient lodging tax revenues paid by occupants of transient lodging facilities located within the City.
 - 1. State law requires that the City spend a portion of the lodging tax revenues to fund tourism promotion or tourism-related facilities.
- C. Tourism promotion means any of the following activities: 1) advertising, publicizing, or distributing information for the purpose of attracting and welcoming tourists; 2) conducting strategic planning and research necessary to stimulate future tourism development; 3) operating tourism promotion agencies; and 4) marketing special events and festivals designed to attract tourists.
- D. A tourist is a person who, for business, pleasure, recreation, or participation in events related to the arts, heritage, or culture, travels more than 50 miles from the person's community of residence to Yachats, or stays overnight in Yachats.
- E. Consultant has knowledge and experience related to tourism promotion, including but not limited to the ability to advertise and market Yachats in such a way as to encourage more people to come, stay, recreate, and shop in Yachats.
- F. City has the need for the services of a contractor with the particular training, ability, knowledge, and experience possessed by Consultant.

- G. City conducted a procurement pursuant to its duly adopted public contracting rules, and Consultant was chosen as the most highly qualified consultant, best suited to meet the City's needs, from all the proposals submitted to the City and City has awarded the contract to Consultant. City can continue working with the selected Consultant for future contract periods.

AGREEMENT

The City agrees to contract with Consultant for the provision of marketing and

communications services, and Consultant agrees to provide marketing and communications services subject to the terms and conditions of this agreement. The Consultant agrees to follow the City of Yachats' Strategic Marketing Plan for tourism promotion and marketing of Yachats.

AGREEMENT EXHIBITS

The following Exhibits are hereby incorporated by reference into this agreement:

Exhibit A:	Scope of Work
Exhibit B:	City of Yachats Strategic Marketing Plan

CONSULTANT'S OBLIGATIONS

1. Term of Agreement. The term of this agreement will commence on July 1, 2025, and will expire on June 30, 2028, unless earlier terminated pursuant to the terms and conditions of this agreement. Upon mutual agreement of the parties, this agreement may be extended for two additional three-year terms.

2. Scope of Project. Consultant agrees to perform, during the term of this agreement, the following visitor information and marketing, as more particularly described in Exhibits A and B to this agreement:

All services shall be provided under the direction of the City Manager and City Council in coordination with the Yachats Chamber of Commerce. The tourism fulfillment services provided may include, but not be limited to, the following tasks:

- Plan off-season events to be hosted in collaboration with community partners.
- Utilize the Strategic Marketing Plan to market these off-season events
- Maintain the Visit Yachats website and content, including the community calendar
- Direct Creative Production with the City of Yachats Strategic Marketing Plan
- Social Media Marketing
- Search Engine Marketing
- Create Marketing Content with the City of Yachats Strategic Marketing Plan
- Support Marketing Goals of the City of Yachats
- Assist in the promotion of community events
- Cooperate with local, regional, and state tourism opportunities to the advantage of the City of Yachats
- Annually contract to provide Fourth of July Fireworks
- Provide Monthly Statistical Reporting on the amounts spent on the marketing plan, advertisements, campaigns, website, and social media traffic, and other requested reports.

3. Payment.

- A. Payment for the services described in paragraph 1 of this agreement will be made by the City to the Consultant on a quarterly basis, at an annual rate of **Year 1: \$261,063, Year 2: \$249,063, and Year 3: \$249,063**. Quarterly payments will be made on or before July 25, October 25, January 25, and April 25 of each year.
- B. As a condition upon Consultant to receive a full quarterly payment on schedule, Consultant shall have provided City with the quarterly report required under the scope of work. The quarterly reports shall be made on or before July 15, October 15, January 15, and April 15 of each year and shall be complete with the information required under the scope of work. If the Consultant does not provide a timely quarterly report, the City may withhold 50% of the quarterly payment amount until Consultant submits the delinquent quarterly report.
- C. Upon request, Consultant will provide the City Manager with supporting documents, records, and draft programs evidencing the services provided pursuant to this agreement.

4. Independent Contractor. Consultant is an independent contractor for all purposes and is not entitled to any compensation other than the compensation provided for under this agreement. While the City reserves the right to set various schedules and evaluate the quality of Consultant's completed work, City cannot and will not control the means or manner of Consultant's performance. Consultant is responsible for determining the appropriate means and manner of performing the work required by this agreement. Consultant is responsible for all federal and state taxes applicable to payments made to Consultant pursuant to this agreement. City will not withhold any amounts to cover Consultant's tax obligations. Consultant is not eligible for any City benefit plans.

5. No Employment Relationship. Consultant acknowledges and agrees that this agreement does not create an employment relationship between the City and Consultant, its officials, employees, agents, or contractors. Consultant further agrees that Consultant is exclusively responsible for all costs and expenses related to Consultant's employment of individuals to perform work pursuant to this agreement, including but not limited to retirement contributions, workers' compensation, unemployment taxes, and state and federal income tax withholdings.

6. Federal Funds. If payments made pursuant to this agreement are to be charged against federal funds, Consultant certifies that Consultant is not currently employed by the federal government and the amount charged does not exceed Consultant's normal charge for the type of service provided.

7. Not a PERS Member. Consultant is not a member of the Oregon Public

Employees Retirement System, nor employed by any public employer participating in the Retirement System.

8. Compliance with Applicable Laws. Consultant shall comply with all federal, state and local laws and ordinances applicable to the work done pursuant to this agreement, including, without limitation, applicable provisions of the Oregon Public Contract Code including ORS 2798.020, 2798.220, 2798.230, and 2798.235, as more particularly set forth in Exhibit C, attached hereto and incorporated herein by this reference.

9. Insurance. Consultant shall maintain during the life of this agreement and provide certification of the following minimum public liability and property damage insurance, naming City as an additional insured, which shall protect City and Consultant from claims for injuries including accidental death, as well as from claims for property damage, which may arise from the performance of work under this agreement:

- A. Commercial general liability insurance, including personal injury liability, blanket contractual liability, and broad form property damage liability. The combined single limit for bodily injury and property damage shall not be less than \$1,000,000.
- B. Statutory workers' compensation and employer's liability insurance for the State of Oregon.

Insurance policies shall not be canceled or terminated without 30 days prior written notice to the City.

10. Access to Records.

- A. Consultant will keep an accounting of funds received pursuant to this agreement to ensure that the funds are used as required by this agreement. Consultant will provide the accounting required by this paragraph to the City on or before upon request by the City.
- B. Consultant will maintain Consultant's books, documents, papers, and records related to this agreement for the longer of 1) six years from the date of final completion of this agreement; or 2) until the conclusion of any audit, controversy, or litigation arising out of or related to this agreement.
- C. Consultant acknowledges and agrees that the City shall have reasonable access to Consultant's books, documents, papers, and records related to this agreement during the period described in paragraph 8 of this section. Consultant will make copies of applicable records available to the City upon request. Payment for cost of copies is reimbursable by the City.

11. Subcontracts and Assignments. Consultant shall remain obligated for full performance under this agreement, and the City shall incur no obligation other than its

obligations under this agreement. The Consultant agrees that if subcontractors are employed in the performance of this agreement, the Consultant and its subcontractors are subject to the requirements and sanctions of ORS Chapter 656, Workers' Compensation.

12. Errors. The Consultant shall perform such additional work as may be necessary to correct errors in the work required under this agreement without undue delays and without additional cost.
13. Confidentiality. Consultant shall maintain the confidentiality of any of City's information that has been marked as confidential, unless withholding such information would violate the law, create the risk of significant harm to the public, or prevent Consultant from establishing a claim or defense in an adjudicatory proceeding. Consultant shall require similar agreements from any subcontractors to maintain the confidentiality of information provided by the City.

CITY'S OBLIGATIONS

14. City shall pay Consultant the payments described in paragraph 3 of this agreement upon satisfactory progress and performance made in accordance with the Scope of Work attached as Exhibit A to this agreement and/or specific work tasks agreed to by City and Consultant.
15. City will report the total amount of all payments made to Consultant, including any expenses, in accordance with federal Internal Revenue Service and State of Oregon Department of Revenue regulations.

GENERAL PROVISIONS

16. Termination.
 - A. The City may terminate this agreement effective upon delivery of written notice to Consultant or at such later date as may be determined by the City if it becomes clear that the City will not collect sufficient lodging tax revenues to fund this agreement.
 - B. Either party may terminate this agreement, without cause, upon sixty (60) days written notice to the other party.
 - C. Either party may terminate this agreement in the event of a breach of the agreement by the other. Prior to such termination, the party seeking termination shall give to the other party written notice of the breach and intent to terminate. If the party committing the breach has not entirely cured the breach within fifteen (15) days of the date of the notice, then the party giving the notice may terminate the agreement at any time thereafter by giving a written notice of termination.
 - D. Upon termination, City will pay Consultant for services rendered prior to the date of termination.

- E. If City breaches this agreement, Consultant's remedy shall be limited to termination of the agreement and receipt of payments to which Consultant is entitled. City shall not be liable for any indirect, incidental, consequential, or special damages under the agreement or any damages arising solely from terminating the agreement in accordance with its terms.
- F. Upon receiving a notice of termination, and except as otherwise directed in writing by City, Consultant shall immediately cease all activities related to the services and work under this agreement. As directed by City, Consultant shall, upon termination, deliver to City all then-existing work product that, if the agreement had been completed, would be required to be delivered to City.

17. Arbitration. If any disputes, disagreements, or controversies arise between the parties pertaining to the interpretation, validity, or enforcement of this agreement, the parties shall, upon the request of either party, submit such dispute to binding arbitration. Except as otherwise provided in this agreement, arbitration shall be requested by delivering to the other party a written request for arbitration. Within five (5) days of receipt of such request, the parties shall select a mutually agreeable arbitrator and designate mutually agreeable rules of arbitration. If the parties cannot agree upon an arbitrator within five (5) days, an arbitrator may be appointed by the Lincoln County Circuit Court, upon the request of either party submitted in accordance with ORS 36.310. If the parties have not designated mutually agreeable rules of arbitration at such time as the arbitrator is appointed, the arbitrator shall adopt rules for the arbitration. The arbitrator's decision shall be binding upon the parties.

Notwithstanding any dispute under this agreement, whether before or during arbitration, the Consultant shall continue to perform its work pending resolution of a dispute, and the City shall make payments as required by the agreement for undisputed portions of work.

18. Indemnification.

- A. Consultant agrees, to the fullest extent permitted by law, to indemnify and hold the City and its officers, employees, agents, and volunteers harmless from any damage, liability, or cost (including reasonable attorney fees and costs of defense) to the extent caused by the intentional or negligent acts, errors, or omissions of Consultant, or its officers, employees, or agents in the performance of this agreement, or with any patent infringement or copyright claims arising out of the use of Consultant's designs or other materials by the City and for any claims or disputes involving subcontractors.
- B. The standard of care applicable to Consultant's service will be the degree of skill and diligence normally employed by professional consultants performing the same or similar services at the time such services are performed. Consultant will re-perform any services not meeting this standard without additional compensation.

19. Ownership of Work and Documents. All work performed by Consultant and compensated by City pursuant to this agreement shall be the property of City upon payment of full compensation for the work. Consultant hereby conveys, transfers, and grants to the City all rights of reproduction and the copyright to all such work.
20. Attorney Fees. If either party commences any arbitration, suit, or proceeding against the other to rescind, interpret or enforce the terms of this agreement, the parties agree that the prevailing party shall be awarded reasonable attorney's fees and costs incurred in any such arbitration, action, suit or proceeding and in any later appeals filed as a consequence thereof. Such costs shall bear interest at the maximum legal rate from the date incurred, until the date paid by losing party.
21. Applicable Law. This agreement shall be construed in accordance with Oregon law.
22. Venue. Any legal action or proceeding arising out of or relating to this agreement shall be commenced in the Circuit Court of the State of Oregon for Lincoln County. The parties hereby consent to the jurisdiction of that court, waive any objections to venue and waive any claim that the forum is an inconvenient forum.
23. Severability. If any part, term, or clause of this agreement is held by a court or arbitrator to be unenforceable, of no effect, or in conflict with any law, the validity of the remaining provisions and clauses shall not be affected and the rights and obligations of the parties shall be construed and remain in force as if the agreement did not contain the particular part, term or clause held to be unenforceable.
24. Waiver. No waiver by either the City or Consultant of a breach of any provision of this agreement will operate or be construed as a waiver of any other provision of this agreement or of any subsequent breach of the same provision of this agreement.
25. Modification. No modification of this agreement will be valid unless it is in writing and signed by both parties.
26. Entire Agreement. This agreement represents the entire understanding of City and Consultant as to those matters contained herein. There are no promises, terms, conditions or obligations oral or written other than those contained herein. This agreement supersedes all prior communications, representations or agreements, either oral or written, between the parties relating to the subject matter herein.
27. No Third Party Beneficiaries. This agreement is entered into for the sole benefit of the City and the Consultant, and nothing contained herein is intended for the benefit of any other person or entity.
28. Relationship of Parties. The parties acknowledge and agree that nothing

in this agreement is intended to nor shall be construed to create any form of partnership or joint venture relationship between the parties.

29. Headings. Paragraph headings are provided solely for convenience and are not to be used in construing or interpreting this agreement.
30. Counterparts. This agreement may be executed in multiple counterparts, each of which will be considered an original and all of which together will constitute one and the same agreement.
31. Notice. All notices given pursuant to this agreement must be in writing and delivered to the parties at the following addresses. Notice given pursuant to this section will be deemed to have been received: 1) on the date of personal delivery; 2) three calendar days after deposit in the United States mail postage prepaid; 3) or on the date of confirmed delivery by: a) registered mail, return receipt requested; orb) overnight delivery. Either party may change its notice address under this section at any time by written notice to the other party.

City:

City of Yachats
Attn: City Manager
PO Box 345
Yachats, OR 97498

Consultant: Yachats Area Chamber of Commerce

Phone: 541-961-2915

32. Authority to Execute. Each person executing this agreement on behalf of a party to this Agreement hereby covenants that he or she is duly authorized by that party to bind that party to this agreement.

CONSULTANT:

CITY OF YACHATS:

By: _____
Printed Name:
Title:
Date:
Federal Tax ID#

Bobbi Price City Manager
City of Yachats
Date:.

Exhibit A

Scope of Work

All services shall be provided under the direction of the City Manager and City Council in coordination with the Yachats Chamber of Commerce. The tourism fulfillment services provided shall include, but not be limited to, the following tasks:

- Plan off-season events to be hosted in collaboration with community partners.
- Utilize the Strategic Marketing Plan to market these off-season events
- Maintain the Visit Yachats website and content, including the community calendar
- Direct Creative Production with the City of Yachats Strategic Marketing Plan
- Social Media Marketing
- Search Engine Optimization Marketing
- Provide print collateral for Visit Yachats, including Visit Yachats Maps
- Create Marketing Content with the City of Yachats Strategic Marketing Plan
- Support Marketing Goals of the City of Yachats
- Assist in the promotion of community events
- Cooperate with local, regional, and state tourism opportunities to the advantage of the City of Yachats
- Annually contract to provide Fourth of July Fireworks
- Provide Monthly Statistical Reporting on the amounts spent on the marketing plan, advertisements, campaigns, website, and social media traffic, and other requested reports.

Exhibit B: City of Yachats Strategic Marketing Plan



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The Yachats Marketing Plan is a sustainable, long-term strategy designed to support local businesses, protect the character of our community, and boost the local economy. It moves us from a reactive approach to a proactive, intentional model—focused on storytelling, partnerships, and measurable outcomes.

The plan is built on a three-year framework, and we'll be able to assess progress each year using clearly defined KPIs. This allows us to stay flexible and adapt to changes in the economy, tourism trends, and local needs.



- **Brand Identity:** Establishes a unified destination brand rooted in Yachats' values—nature, creativity, and stewardship—ensuring all messaging feels cohesive and authentic.
- **Content-Driven ROI:** Strategic investment in photography, video, and digital storytelling creates high-value assets. Target KPIs include a 10:1 return on campaign investment and 10% increases in visitor spending, social engagement, and off-season visitation.
- **Sustainable Tourism Focus:** Prioritizes responsible tourism, protects natural resources, and amplifies Yachats' eco-conscious reputation—helping the town attract the right kind of visitors and reduce peak-season strain.
- **Support for Local Economy:** Spotlights local businesses and provides them with free professional content and training—empowering them to thrive and increasing visibility across all seasons.
- **Scalable, Phased Implementation:** The plan is designed to roll out over three years in realistic phases aligned with seasonal capacity, beginning with low-cost, high-impact wins.

Strategic Priorities



Strategic Priority #1

Establish a Clear Brand Identity & Voice

- Develop a cohesive destination brand that reflects Yachats' values: authenticity, nature, creativity, and stewardship.
- Ensure consistency across platforms, signage, events, and partner communications.



Strategic Priority #2

Build a Year-Round Marketing Strategy

- Shift from seasonal dependency by promoting off-season themes (storm watching, cozy escapes, wellness, creativity).
- Develop content and packages tailored to fall, winter, and spring travelers.



Strategic Priority #3

Invest in High-Quality, Story-Driven Content

- Prioritize photography, video, and storytelling that showcases Yachats' beauty, people, and experiences.
- Create sharable content that attracts reshares from OCVA, Travel Oregon, and visitors themselves.



Strategic Priority #4

Move from Reactive to Proactive Planning

- Develop a year-long content and campaign calendar to avoid last-minute promotions.
- Plan around seasonal patterns, known events, and emerging opportunities.



Strategic Priority #5

Strengthen Digital Infrastructure

- Update or optimize the destination website with SEO, booking tools, and clear visitor info.
- Track and analyze performance through Google Analytics, social media insights, and visitor surveys.



Strategic Priority #6

Expand Strategic Partnerships

- Deepen collaboration with OCVA, Travel Oregon, and regional partners for grants, amplification, and alignment.
- Partner with creatives, wellness leaders, and event producers to co-create offerings.

Strategic Priorities



Strategic Priority #7

Encourage Sustainable & Responsible Tourism

- Promote Leave No Trace principles and off-peak visitation to preserve local resources.
- Support messaging that educates visitors on how to respectfully engage with nature and the community.



Strategic Priority #8

Support Local Businesses & Workforce Development

- Highlight local businesses in campaigns and itineraries.
- Explore seasonal workforce partnerships, local training, and small business marketing support.



Strategic Priority #9

Foster Community Storytelling & Ownership

- Invite residents and return visitors to share their stories, photos, and history.
- Create a platform for community-sourced content that reflects the town's character and values.



Strategic Priority #10

Plan for Resilience & Crisis Readiness

- Prepare flexible marketing strategies that can pivot during environmental or economic disruptions.
- Develop emergency messaging templates and communication protocols.



Strategic Priority #11

Center Cultural & Ecological Interpretation

- Work with Indigenous partners to respectfully include Native history and cultural assets.
- Create educational materials and experiences that deepen visitor understanding of local ecology, geology, and heritage.



phase 1

Foundation and Identity (Months 1-2)

Strategic Priorities: Proactive Planning, Digital Infrastructure

Establish the foundational elements of Yachats' tourism identity and digital infrastructure. This includes refreshing the brand visuals and messaging to reflect the town's values of nature, creativity, and community. The new website is mapped out and scoped with attention to accessibility, mobile responsiveness, and clear storytelling pathways. At the same time, select the email and CRM platforms that will support communication and traveler engagement going forward.

Deliverables:

- Finalized logo, brand voice, color palette, and typography
- Website wireframes, content plan, and hosting strategy
- Digital tool selection (email platform, CRM, form integrations)
- Initial communications strategy draft



Phase 2

Storytelling Launch (Months 3–5)

Strategic Priorities: Community Storytelling, Digital Infrastructure, Interpretation

Bring the brand to life through compelling visual storytelling and a soft launch of the new website. Produce the initial hero video to serve as a brand centerpiece across platforms. Begin capturing fresh photo and video content for seasonal use, focusing on the unique coastal environment, town life, and local characters. Social media systems are put into place with branded templates and a content calendar. Launch the welcome email series that introduces travelers to Yachats and its businesses.

Deliverables:

- Year1 hero video
- Seasonal photo and video library (coverage of events, businesses, and landscapes)
- Website soft launch with foundational content
- Social media templates and editorial calendar
- Email list opt-in and automated welcome series
- Initial blog content for SEO and brand storytelling



Phase 3

Seasonal Campaigns and Community Activation (Months 6–12)

Strategic Priorities: Community Storytelling, Crisis Readiness, Sustainability

Activate issue- and season-based campaigns to engage visitors and support community values. Topics like responsible recreation, safety during King Tides, and environmental awareness will be featured across platforms. Build momentum with consistent blog content tied to SEO keywords and events. Begin paid ad placements through Travel Oregon, OCVA, and OPB. Highlight local businesses through digital storytelling and expand social engagement through reels, videos, and short-form content.

Deliverables:

- Launch of Coast Like a Local, King Tides Safety, and Lights Out campaigns
- Monthly blog posts tied to campaigns and SEO themes
- Paid media placements (OCVA, Travel Oregon, OPB)
- Weekly engagement-driven content (reels, interviews, business features)
- Seasonal photo and video updates (fall/winter events, businesses, and nature)



Phase 4

Metrics and Optimization (Months 13–18)

Strategic Priorities: Proactive Planning, Business Support

Evaluate performance across all digital channels. Launch a KPI dashboard to monitor website traffic, content reach, campaign effectiveness, and stakeholder engagement. Begin producing the Year 2 hero video and capturing seasonal content (spring/summer) for events, local businesses, and the natural environment. Begin laying the groundwork for a YouTube channel by organizing visual assets and planning video series.

Deliverables:

- KPI dashboard launch with campaign tracking
- Quarterly performance reports and strategy refinements
- Year 2 hero video
- Seasonal photo and video library (spring/summer event and business coverage)
- Updated blog strategy informed by analytics
- YouTube channel planning and setup



Phase 5

Partnerships and Education (Months 19–24)

Strategic Priorities: Partnerships, Education, Inclusion

Strengthen regional partnerships and deepen cultural interpretation efforts. Host familiarization trips and launch interpretation-focused campaigns. Officially launch the Yachats YouTube channel with the latest video content. Continue blog expansion with stories that complement and link to videos, fostering multimedia storytelling.

Deliverables:

- Media and influencer trip hosting and promotion
- Year 2 hero video rollout across platforms
- Seasonal photo/video updates (fall/winter business, nature, and community visuals)
- YouTube channel launch with hero video, event recaps, and short-form stories
- Blog posts tied to interpretation themes and linked video content
- Educational resources for schools and tour operators
- Quarterly tourism roundtables with the community



Phase 6

Expansion and Innovation (Months 25–30)

Strategic Priorities: Digital Infrastructure, Community Storytelling,

Scale the storytelling ecosystem

Refresh the website with embedded video and multimedia content. Produce the Year 3 hero video and continue to capture seasonal photography and videography of events, businesses, and the coast. Add new YouTube content such as local interviews, behind-the-scenes clips, and community highlights. Continue growing the blog with deeper stories and links to video.

Deliverables:

- Year 3 hero video
- Seasonal photo and video updates (all available seasons)
- Website content and layout enhancements with video integration
- YouTube content expansion: reels, mini-docs, how-to content
- Advanced blog posts interlinked with video features



Phase 7

Legacy and Long-Term Alignment (Months 31–36)

Strategic Priorities: Proactive Planning, Sustainability, Cultural Interpretation

Close out the 3-year cycle by measuring long-term impact and planning forward

Conduct a full content and brand performance audit. Create legacy assets that highlight sustainability and cultural stewardship. Continue collecting seasonal photography and videography to ensure an evergreen library. Co-develop a roadmap for future tourism work with the community.

Deliverables:

- Year 3 visual and storytelling impact report
- Seasonal photo and video library updates (events, businesses, nature)
- Final blog and YouTube content for this cycle
- Sustainability-themed legacy videos (e.g., "Why We Protect Yachats")
- Community visioning sessions and long-term content plan



Content Core Pillars

Nature+ Seasons

Local Voices + Business Spotlights

Travel Tips + Safety

Cultural + Ecological Storytelling

Events + What's Happening

Slow Travel Inspiration

Hero Video

*This Hero Video is a cornerstone investment in Yachats' tourism brand — a cinematic 2–3 minute film that captures the spirit of the community, the wild coastal landscape, and the values that make Yachats unique. It's designed to emotionally engage viewers, attract conscious travelers, and provide a long-lasting library of visual assets for broad use. **One will be created per year.*





Marketing Campaigns

****Here are two examples refer to the larger marketing plan for all 16.**

Each campaign is timed strategically and includes content across Instagram, Facebook, and email, with short-form video (Reels) prioritized.

Coast Like a Local

Timing : Year-round, more frequent during peak season

Purpose : Teach responsible, respectful travel through humor and local voice

Tactics:

- Animated reels on dog leash rules, tides, driving on 101
- Partner features with rangers, trail guides
- Carousel posts with "Before YouGo" checklists
- Strategic Tie-In: Crisis Readiness, Sustainability, Education

King Tides + Coastal Safety

Timing : November–February

Purpose : Keep visitors safe while inviting them to witness the power of the coast

Tactics:

- Real-time tide alerts with visuals Reels: “How to
- Safely Watch King Tides” Stories from locals who
- grew up with King Tides Strategic Tie-In: Crisis
- Readiness, Interpretation



Marketing Campaigns (Rotating + Single) cont.

Lights Out for Birds

Timing: April–May and August–October

Purpose : Raise awareness about bird migration and eco-impact

Tactics :

- Infographics and quick videos explaining Lights Out
- Stories and reels featuring local birdwatchers
- Possible Partner content with Audubon Society or OCVA
- Strategic Tie-In: Partnerships, Sustainability

Dark Sky + Stargazing Season

Timing : September–November

Purpose : Promote off-season travel through astro-tourism

Tactics :

- Night photography of Cape Perpetua and stargazing tips
- “Where to Stargaze” map
- Blog post + link in bio
- Strategic Tie-In: Proactive Planning, Sustainability



Sustainable Tourism

This is a separate marketing campaign that will be sprinkled through the year. A few examples are shown but refer to the whole marketing plan for all 8.



welcome to Yachats:

Welcome to Yachats: Come Curious, Leave Thoughtful

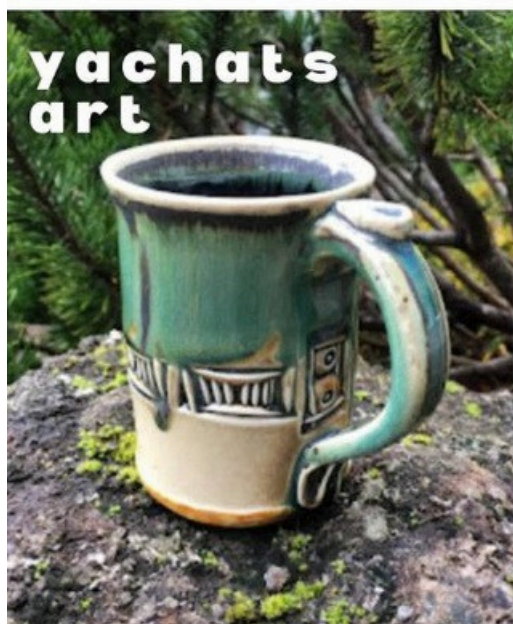
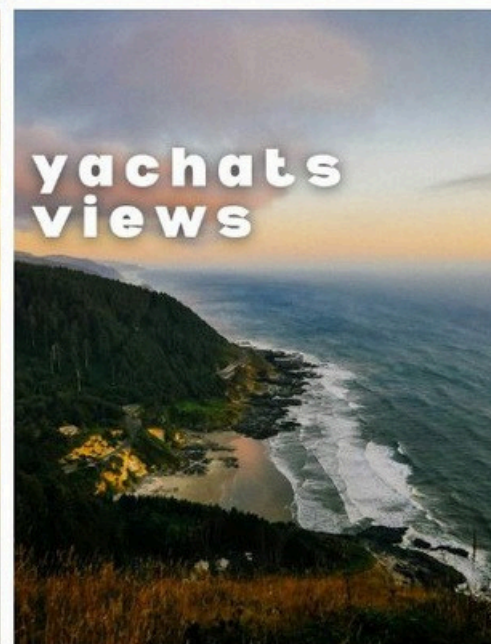
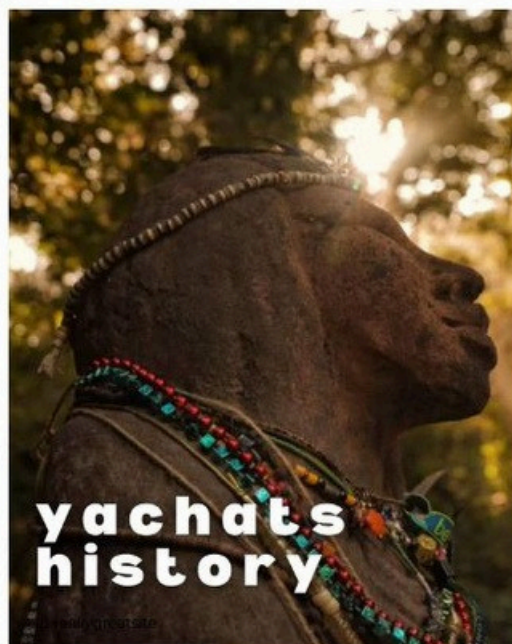
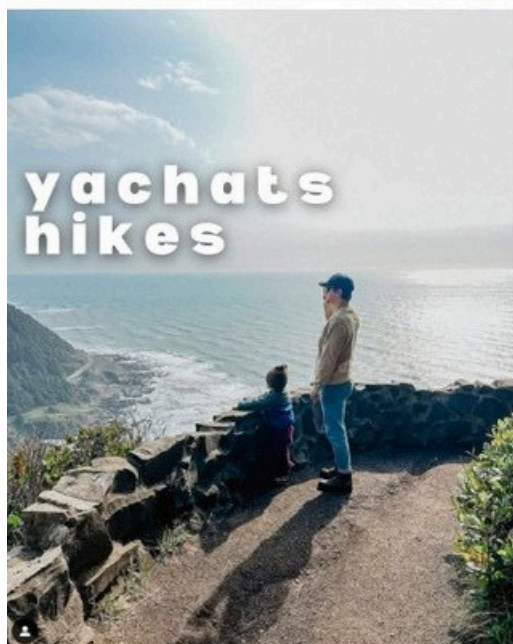
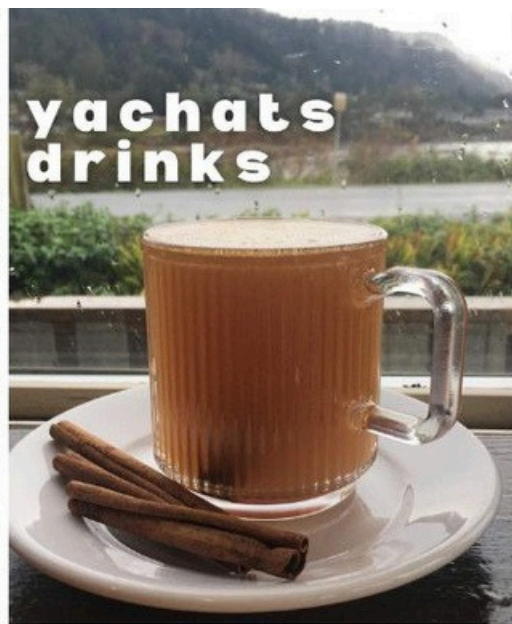
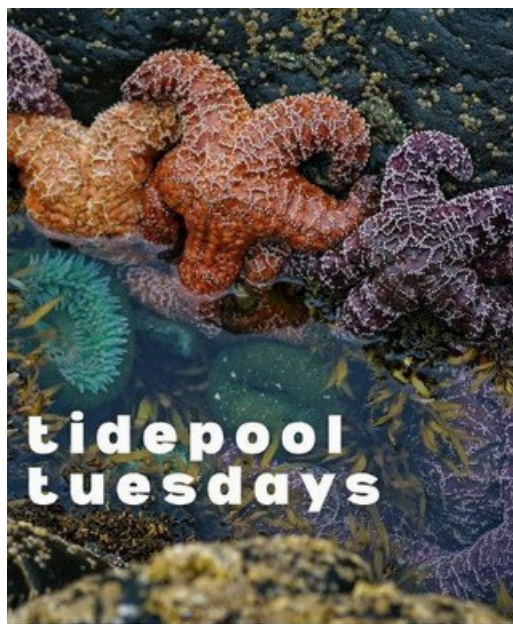
Yachats is where the forest meets the sea, and time slows down. It's a place of rugged beauty, deep ecology, and community rooted in respect—for nature, for each other, and for the generations to come. Whether you're here for a weekend or a while, we invite you to be more than a tourist—become a temporary local.



welcome to Yachats:

Welcome to Yachats: Tread Lightly. Think Locally.

- Refill, not landfill. Bring a reusable bottle—our forest-filtered water is clean and delicious.
- Buy from here. Choose local shops, markets, and makers. Your dollars help preserve the Yachats way of life.
- Slow is sacred. Walk, bike, and take the scenic route. The best things in Yachats aren't rushed.



Marketing Campaigns

Implementation

Monthly Content Rhythm

- 4–6 Reels on IG + FB (1–2 per week)
- 13–18 Static Posts on IG + FB (mix of carousels, photos, quotes)
- 15–25 Stories on IG (event reminders, business resharing , community Q&As)
- 1–2 YouTube videos/shorts
- 1 Blog Post on website, linked on IG +FB (longer-form story or guide)
- Email Newsletter (event highlights, recent posts, blog)
- 5–10 Blue Sky Posts

Tools + Systems

- Use a scheduler with approval workflows
- Monthly planning meeting with city and key partners
- Shared content calendar with themes and deadlines
- Drivefolder with brand assets, image library, caption templates

Community + Partner Engagement

- Reshare content from local businesses and residents weekly
- Tag partners like OCVA, Travel Oregon, Cape Perpetua Collaborative
- Launch occasional UGC contests (e.g., “Your Yachats Moment”)
- Invite locals to co-host “Instagram takeovers”

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If the budget is approved, the Chamber will begin implementation right away. Everything in the plan—from social media campaigns to off-season tourism growth—is trackable.

We'll collect data on things like overnight stays and digital engagement, so we know what's working and where we can adjust.

In uncertain times, having a clear and thoughtful plan like this ensures we are attracting the right kind of visitor—those who appreciate what makes Yachats special—and that we're telling our story across multiple platforms with high-quality, consistent content.

I'd be happy to answer any questions you have. Thank you!



WESTECH ENGINEERING, INC.
CONSULTING ENGINEERS & PLANNERS

May 15, 2025

The Honorable Mayor and City Council
City of Yachats
201 Hwy 101 N.
Yachats, OR 97498

RE: Recommendation for Award: 2025 E 2nd & Cedar Waterline Improvements
JO. 3096.2060.0

Ladies and Gentlemen:

Bids for the above referenced project were received and opened at our office at 2:00 p.m. on May 13, 2025. There were a total of five (05) responsive bids received from qualified bidders. In addition, one bid was received that contained significant errors for which the bidder has requested to withdraw the bid. Westech recommends that the City allow the bidder to withdraw the bid in the best interest of the City. We are pleased with the level of interest the project generated among contractors, and with the bid response.

The lowest responsive bid was submitted by **Laskey Clifton Corporation** of Reedsport, Oregon. The bid prices, in addition to our estimate for the work, are shown in the table below. Complete bid tabulations are also attached for your review and records.

Summary of Bids		
Bidder	Bid Total	Difference from Eng. Estimate
Engineers Estimate	\$550,000	-
Laskey Clifton Corporation	\$407,561.65	-26%
Coos Excavation, Inc.	\$416,735.00	-24%
Jesse Rodriguez Construction LLC	\$418,060.00	-24%
Ray Wells, Inc.	\$429,524.00	-22%
Greensuns, Inc.	\$563,693.75	2%
Premier Property Development, LLC	Withdrawn	N/A

As shown above, the low bid was approximately 26% below the engineer's estimate. We spoke with the low bidder by telephone, and they indicated that they are comfortable with their bid numbers and plan to pursue the project. Laskey Clifton Corporation is a well-established firm capable of performing this work for the City.

As a point of clarification, the items highlighted in the Greensuns bid indicate a calculation error with Greensun's bid that was corrected when tabulating bids. Since Greensuns bid was higher than Laskey-Clifton both as submitted and with the correction, this has no impact on the bidding.

May 15, 2025
The Honorable Mayor and City Council
City of Yachats
Page 2

If it is the City's desire to proceed with the project at this time, we recommend that the City authorize award of a contract to Laskey Clifton Corporation. Based on the units and prices listed in the bid schedule, the amount of the contract will be \$407,561.65.

We further recommend that the City Council approve a construction contingency budget of $\pm 15\%$ of the bid total (*ie. \$60,000*), to address unknown conditions or issues that may come to light during construction.

We will be sending out the Notice of Intent to Award to all bidders as required by OAR 137-049-0395.1 (*the notice is subject to final authorization by the City Council, and approval by applicable funding agencies*). Sending out the Notice of Intent to Award will start the statutory time limit for the 7-day bid protest period, but does not obligate the City to issue the final Notice of Award.

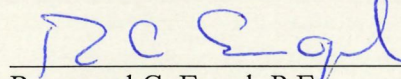
Upon expiration of the 7-day protest period (*assuming no bid protests*) and approval by the City Council, we will then proceed to issue a Notice of Award to the Contractor, after which we will proceed with obtaining the required signatures for the Contract Documents, and schedule a preconstruction conference with the Contractor, the City and any affected utilities. We plan to issue the notice to proceed as soon as practical after contracts are signed and the preconstruction conference is held.

We hope this information is useful and will assist the City Council in making a final decision on the award of this project. We are happy to attend the City Council meeting and to answer questions or to discuss the project in more detail if you desire.

If you have any questions or need additional information regarding this matter, please contact us at (503) 585-2474.

Sincerely,

WESTECH ENGINEERING, INC.



Raymond C. Engel, P.E.
Project Manager

rce
encl.
cc: Rick McClung, City of Yachats

Location: Yachats, Oregon
Project: 2025 E 2nd & Cedar Waterline Improvements
Job Number: 3096.2060.0
Date: May 13, 2025

Bid Withdrawn

BID TABS				Laskey-Clifton		Coos Ex.		J Rodriguez		Ray Wells		Greensuns		Premier Prop. Dev.	
Item No.	Description	Estimated Quantity	Unit	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price
General Construction															
1.	Mobilization, Bonds, Permits and Insurance, etc.	ALL	L.S.	Lump Sum	\$47,640.00	Lump Sum	\$36,222.00	Lump Sum	\$74,500.00	Lump Sum	\$67,800.00	Lump Sum	\$40,000.00	Lump Sum	\$10,400.00
2.	Temporary Traffic Control, Complete	ALL	L.S.	Lump Sum	\$14,850.00	Lump Sum	\$26,888.00	Lump Sum	\$7,235.00	Lump Sum	\$66,200.00	Lump Sum	\$10,400.00	Lump Sum	\$7,500.00
3.	Erosion Control, Complete	ALL	L.S.	Lump Sum	\$3,090.00	Lump Sum	\$2,336.00	Lump Sum	\$2,897.00	Lump Sum	\$12,300.00	Lump Sum	\$7,200.00	Lump Sum	\$5,000.00
4.	Construction Staking, Complete	ALL	L.S.	Lump Sum	\$9,900.00	Lump Sum	\$5,290.00	Lump Sum	\$10,999.00	Lump Sum	\$16,800.00	Lump Sum	\$5,400.00	Lump Sum	\$7,500.00
5.	Acceptance Testing, Complete	ALL	L.S.	Lump Sum	\$22,180.00	Lump Sum	\$13,664.00	Lump Sum	\$7,700.00	Lump Sum	\$10,700.00	Lump Sum	\$8,000.00	Lump Sum	\$5,000.00
General Construction Total					\$97,660.00		\$84,400.00		\$103,331.00		\$173,800.00		\$71,000.00		\$35,400.00
Water System Improvements															
6.	Water Connection 1, E 2nd and Loma Ave, Complete	ALL	L.S.	Lump Sum	\$22,700.00	Lump Sum	\$6,686.00	Lump Sum	\$9,439.00	Lump Sum	\$9,602.00	Lump Sum	\$29,300.00	Lump Sum	\$2,500.00
7.	Water Connection 2, Yachats River Rd & Cedar Ave, Complete	ALL	L.S.	Lump Sum	\$12,757.00	Lump Sum	\$16,378.00	Lump Sum	\$10,999.00	Lump Sum	\$10,427.00	Lump Sum	\$17,100.00	Lump Sum	\$2,500.00
8.	Water Connection 3, Yachats River Rd & Lincoln Ave, Complete	ALL	L.S.	Lump Sum	\$23,500.00	Lump Sum	\$13,181.00	Lump Sum	\$15,766.00	Lump Sum	\$17,238.00	Lump Sum	\$27,800.00	Lump Sum	\$2,500.00
9.	Water Connection 4, Yachats River Rd & Spruce Ave (W), Complete	ALL	L.S.	Lump Sum	\$18,250.00	Lump Sum	\$17,224.00	Lump Sum	\$13,565.00	Lump Sum	\$10,385.00	Lump Sum	\$25,500.00	Lump Sum	\$2,500.00
10.	Water Connection 5, Yachats River Rd & Spruce Ave (E), Complete	ALL	L.S.	Lump Sum	\$18,623.00	Lump Sum	\$25,500.00	Lump Sum	\$12,975.00	Lump Sum	\$8,408.00	Lump Sum	\$14,100.00	Lump Sum	\$2,500.00
11.	6" C900 PVC Waterline, Including Trench Excavation, & Crushed Rock Backfill, & Asphalt Surface Restoration	40	L.F.	\$144.85	\$5,794.00	\$205.00	\$8,200.00	\$190.00	\$7,600.00	\$156.00	\$6,240.00	\$225.00	\$9,000.00	\$125.00	\$5,000.00
12.	6" CL 52 DI Waterline, Including Trench Excavation, & Crushed Rock Backfill, & Asphalt Surface Restoration	12	L.F.	\$645.45	\$7,745.40	\$335.00	\$4,020.00	\$190.00	\$2,280.00	\$214.00	\$2,568.00	\$416.60	\$4,999.20	\$200.00	\$2,400.00
13.	8" C900 PVC Waterline, Including Trench Excavation, & Crushed Rock Backfill, & Native Surface Restoration	100	L.F.	\$178.10	\$17,810.00	\$199.00	\$19,900.00	\$284.00	\$28,400.00	\$125.00	\$12,500.00	\$526.00	\$52,600.00	\$200.00	\$20,000.00
14.	8" C900 PVC Waterline, Including Trench Excavation, & Crushed Rock Backfill, & Asphalt Surface Restoration	365	L.F.	\$217.25	\$79,296.25	\$201.00	\$73,365.00	\$284.00	\$103,660.00	\$161.00	\$58,765.00	\$213.69	\$77,996.85	\$200.00	\$73,000.00
15.	Gate Valves														
	a. 6-inch Gate Valve	1	Each	\$1,710.00	\$1,710.00	\$3,000.00	\$3,000.00	\$1,850.00	\$1,850.00	\$2,170.00	\$2,170.00	\$2,400.00	\$2,400.00	\$5,000.00	\$5,000.00
	b. 8-inch Gate Valve	1	Each	\$2,410.00	\$2,410.00	\$4,000.00	\$4,000.00	\$2,608.00	\$2,608.00	\$3,061.00	\$3,061.00	\$2,700.00	\$2,700.00	\$5,000.00	\$5,000.00
16.	Water Service A - Reconnect Existing Service Line to New Main	7	Each	\$1,125.00	\$7,875.00	\$4,130.00	\$28,910.00	\$1,295.00	\$9,065.00	\$1,851.00	\$12,957.00	\$13,500.00	\$94,500.00	\$1,000.00	\$7,000.00
17.	Water Service B - New Service Line to Existing Meter														
	a. 158 Loma Avenue, Complete	ALL	L.S.	Lump Sum	\$4,530.00	Lump Sum	\$5,535.00	Lump Sum	\$2,495.00	Lump Sum	\$5,460.00	Lump Sum	\$9,400.00	Lump Sum	\$1,500.00
	b. 173 Cedar Avenue, Complete	ALL	L.S.	Lump Sum	\$2,495.00	Lump Sum	\$5,535.00	Lump Sum	\$2,250.00	Lump Sum	\$3,875.00	Lump Sum	\$6,300.00	Lump Sum	\$1,500.00
	c. 119 Cedar Avenue, Complete	ALL	L.S.	Lump Sum	\$4,100.00	Lump Sum	\$5,535.00	Lump Sum	\$2,400.00	Lump Sum	\$3,876.00	Lump Sum	\$8,100.00	Lump Sum	\$1,500.00
	d. 106 Lincoln Avenue, Complete	ALL	L.S.	Lump Sum	\$3,160.00	Lump Sum	\$5,535.00	Lump Sum	\$1,900.00	Lump Sum	\$7,200.00	Lump Sum	\$7,700.00	Lump Sum	\$1,500.00
18.	Remove Existing Fire Hydrant	1	Each	\$1,180.00	\$1,180.00	\$3,476.00	\$3,476.00	\$1,200.00	\$1,200.00	\$2,850.00	\$2,850.00	\$4,300.00	\$4,300.00	\$1,000.00	\$1,000.00
19.	Install New Fire Hydrant, Complete	2	Each	\$9,725.00	\$19,450.00	\$10,430.00	\$20,860.00	\$9,785.00	\$19,570.00	\$10,800.00	\$21,600.00	\$10,000.00	\$20,000.00	\$6,000.00	\$12,000.00
20.	1-inch Air Relief Valve	1	Each	\$5,487.00	\$5,487.00	\$5,671.00	\$5,671.00	\$2,437.00	\$2,437.00	\$3,700.00	\$3,700.00	\$6,700.00	\$6,700.00	\$1,500.00	\$1,500.00
Water System Improvements Total					\$258,872.65		\$272,511.00		\$250,459.00		\$202,882.00		\$420,496.05		\$150,400.00

Location: Yachats, Oregon
Project: 2025 E 2nd & Cedar Waterline Improvements
Job Number: 3096.2060.0
Date: May 13, 2025

Bid Withdrawn

BID TABS				Laskey-Clifton		Coos Ex.		J Rodriguez		Ray Wells		Greensuns		Premier Prop. Dev.	
Item No.	Description	Estimated Quantity	Unit	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price
Sanitary Sewer System Improvements															
21.	525 E 2nd St SS Service Lateral, Complete	ALL	L.S.	Lump Sum	\$11,800.00	Lump Sum	\$6,725.00	Lump Sum	\$2,495.00	Lump Sum	\$9,360.00	Lump Sum	\$9,400.00	Lump Sum	\$2,500.00
22.	565 E 2nd St SS Service Lateral, Complete	ALL	L.S.	Lump Sum	\$3,200.00	Lump Sum	\$5,719.00	Lump Sum	\$2,380.00	Lump Sum	\$5,972.00	Lump Sum	\$8,600.00	Lump Sum	\$2,500.00
23.	137 Cedar Ave SS Service Lateral, Complete	ALL	L.S.	Lump Sum	\$3,225.00	Lump Sum	\$5,741.00	Lump Sum	\$2,380.00	Lump Sum	\$5,890.00	Lump Sum	\$6,800.00	Lump Sum	\$2,500.00
Sanitary Sewer System Improvements Total					\$18,225.00		\$18,185.00		\$7,255.00		\$21,222.00		\$24,800.00		\$7,500.00
Storm Drainage System Improvements															
24.	Connect to Existing Area Drain	ALL	L.S.	Lump Sum	\$3,165.00	Lump Sum	\$2,401.00	Lump Sum	\$1,395.00	Lump Sum	\$1,630.00	Lump Sum	\$3,000.00	Lump Sum	\$3,000.00
25.	10-inch CL 50 DI Storm Drain, Including Trench Excavation Crushed Rock Backfill, and Asphalt Surface Restoration	50	L.F.	\$311.95	\$15,597.50	\$297.00	\$14,850.00	\$324.00	\$16,200.00	\$260.00	\$13,000.00	\$296.00	\$14,800.00	\$40.00	\$2,000.00
26.	Type III Ditch Inlet	1	Each	\$4,800.00	\$4,800.00	\$6,088.00	\$6,088.00	\$4,650.00	\$4,650.00	\$3,875.00	\$3,875.00	\$7,900.00	\$7,900.00	\$2,500.00	\$2,500.00
Storm Drainage System Improvements Total					\$23,562.50		\$23,339.00		\$22,245.00		\$18,505.00		\$25,700.00		\$7,500.00
Street Improvements															
27.	E 2nd Street Digout Repairs, Including Excavation, 12-inches 1"-0" Crushed Base Rock, 4-inches CL C AC Surfacing	610	S.F.	\$15.15	\$9,241.50	\$30.00	\$18,300.00	\$57.00	\$34,770.00	\$21.50	\$13,115.00	\$35.57	\$21,697.70	\$20.00	\$12,200.00
Street Improvements Total					\$9,241.50		\$18,300.00		\$34,770.00		\$13,115.00		\$21,697.70		\$12,200.00
Bid Summary															
General Construction Total					\$97,660.00		\$84,400.00		\$103,331.00		\$173,800.00		\$71,000.00		\$35,400.00
Water System Improvements Total					\$258,872.65		\$272,511.00		\$250,459.00		\$202,882.00		\$420,496.05		\$150,400.00
Sanitary Sewer System Improvements Total					\$18,225.00		\$18,185.00		\$7,255.00		\$21,222.00		\$24,800.00		\$7,500.00
Storm Drainage System Improvements Total					\$23,562.50		\$23,339.00		\$22,245.00		\$18,505.00		\$25,700.00		\$7,500.00
Street Improvements Total					\$9,241.50		\$18,300.00		\$34,770.00		\$13,115.00		\$21,697.70		\$12,200.00
Bid Total					\$407,561.65		\$416,735.00		\$418,060.00		\$429,524.00		\$563,693.75		\$213,000.00



**CITY OF YACHATS
RESOLUTION NO. 2025-261
A RESOLUTION DECLARING THE CITY OF YACHATS
ELECTION TO RECEIVE STATE REVENUES**

The City of Yachats resolves as follows:

Section 1. Pursuant to ORS 221.770, the city hereby elects to receive state revenues for fiscal year 2025-2026.

Passed by the Yachats City Council on the 18th day of June, 2025.

Approved by the Mayor this 18th day of June 2025.

CITY OF YACHATS

By: _____
Craig Berdie, Mayor

ATTESTED TO BY:

Bobbi Price, City Manager

I certify that a public hearing before the Budget Committee was held on May 15, 2025, and a public hearing before the City Council was held on May 27, 2025, giving citizens an opportunity to comment on use of State Revenue Sharing.

Bobbi Price, City Manager



Visitor Center Contract

Between: Yachats Area Chamber of Commerce (Consultant)

And: City of Yachats, a municipality (City)

Effective: July 1, 2025

RECITALS

- A. Pursuant to state law and the Yachats Municipal Code, the City receives transient lodging tax revenues paid by occupants of transient lodging facilities located within the City.
- B. State law requires that the City spend a portion of the lodging tax revenues to fund tourism promotion or tourism-related facilities.
- C. Tourism promotion means any of the following activities: 1) advertising, publicizing, or distributing information for the purpose of attracting and welcoming tourists; 2) conducting strategic planning and research necessary to stimulate future tourism development; 3) operating tourism promotion agencies; and 4) marketing special events and festivals designed to attract tourists.
- D. A tourist is a person who, for business, pleasure, recreation or participation in events related to the arts, heritage, or culture, travels more than 50 miles from the person's community of residence to Yachats, or stays overnight in Yachats.
- E. Consultant has knowledge and experience related to tourism promotion, including but not limited to the ability to advertise and market Yachats in such a way as to encourage more people to come, stay, recreate and shop in Yachats.
- F. City has need for the services of a contractor with the particular training, ability, knowledge, and experience possessed by Consultant.

- G. City conducted a procurement pursuant to its duly adopted public contracting rules and Consultant was chosen as the most highly qualified consultant, best suited to meet the City's needs, from all the proposals submitted to the City and City has awarded the contract to Consultant.

AGREEMENT

The City agrees to contract with Consultant for the provision of marketing and communications services, and Consultant agrees to provide marketing and communications services subject to the terms and conditions of this agreement.

AGREEMENT EXHIBITS

The following Exhibits are hereby incorporated by reference into this agreement:

Exhibit A: Scope of Work

CONSULTANT'S OBLIGATIONS

1. Term of Agreement. The term of this agreement will commence on July 1, 2025, and will expire on June 30, 2027, unless earlier terminated pursuant to the terms and conditions of this agreement. Upon mutual agreement of the parties, this agreement may be extended for two additional two-year terms.

2. Scope of Project.

Consultant agrees to perform, during the term of this agreement, the following visitor information and marketing, as more particularly described in Exhibits A and B to this agreement:

- Maintain and operate the City's visitor information center; This will include, but not limited to rent, repairs and maintenance, phone and computer communications, restroom cleaning and supplies, office supplies, postage, accounting, contracted director, and volunteer appreciation
- Maintain visitors' information, pamphlets, brochures, and hand outs
- Support goals of the City of Yachats and Yachats Chamber of Commerce
- Promote community events, including Fourth of July Fireworks show and La De Da Parade
- Cooperative involvement with local, regional, and state tourism opportunities

- Respond to phone inquiries during regular business hours, prepare and mail requested information and respond to email requests

3. Payment.

- A. Payment for the services described in paragraph 1 of this agreement will be made by the City to the Consultant on a quarterly basis, at an annual rate of \$46,000. Quarterly payments will be made on or before July 25, October 25, January 25, and April 25 of each year.
- B. As a condition upon Consultant to receive a full quarterly payment on schedule, Consultant shall have provided City with the quarterly report required under the scope of work. The quarterly reports shall be made on or before July 15, October 15, January 15, and April 15 of each year and shall be complete with the information required under the scope of work. If Consultant does not provide a timely quarterly report, the City may withhold 50% of the quarterly payment amount until Consultant submits the delinquent quarterly report.
- C. Upon request, Consultant will provide the City Manager with supporting documents, records and draft programs evidencing the services provided pursuant to this agreement.

4. Independent Contractor. Consultant is an independent contractor for all purposes and is not entitled to any compensation other than the compensation provided for under this agreement. While the City reserves the right to set various schedules and evaluate the quality of Consultant's completed work, City cannot and will not control the means or manner of Consultant's performance. Consultant is responsible for determining the appropriate means and manner of performing the work required by this agreement. Consultant is responsible for all federal and state taxes applicable to payments made to Consultant pursuant to this agreement. City will not withhold any amounts to cover Consultant's tax obligations. Consultant is not eligible for any City benefit plans.

5. No Employment Relationship. Consultant acknowledges and agrees that this agreement does not create an employment relationship between the City and Consultant, its officials, employees, agents, or contractors. Consultant further agrees that Consultant is exclusively responsible for all costs and expenses related to Consultant's employment of individuals to perform work pursuant to this agreement, including but not limited to retirement contributions, workers' compensation, unemployment taxes, and state and federal income tax withholdings.

6. Federal Funds. If payments made pursuant to this agreement are to be charged against federal funds, Consultant certifies that Consultant is not currently employed by

the federal government and the amount charged does not exceed Consultant's normal charge for the type of service provided.

7. Not a PERS Member. Consultant is not a member of the Oregon Public Employees Retirement System, nor employed by any public employer participating in the Retirement System.

8. Compliance with Applicable Laws. Consultant shall comply with all federal, state and local laws and ordinances applicable to the work done pursuant to this agreement, including, without limitation, applicable provisions of the Oregon Public Contract Code including ORS 2798.020, 2798.220, 2798.230, and 2798.235, as more particularly set forth in Exhibit C, attached hereto and incorporated herein by this reference.

9. Insurance. Consultant shall maintain during the life of this agreement and provide certification of the following minimum public liability and property damage insurance, naming City as an additional insured, which shall protect City and Consultant from claims for injuries including accidental death, as well as from claims for property damage, which may arise from the performance of work under this agreement:

- A. Commercial general liability insurance, including personal injury liability, blanket contractual liability and broad form property damage liability. The combined single limit for bodily injury and property damage shall not be less than \$1,000,000.
- B. Statutory workers' compensation and employer's liability insurance for the State of Oregon.
- C. Insurance policies shall not be canceled or terminated without 30-days prior written notice to the City.

10. Access to Records.

- A. Consultant will keep an accounting of funds received pursuant to this agreement to ensure that the funds are used as required by this agreement. Consultant will provide the accounting required by this paragraph to the City on or before upon request by the City.
- B. Consultant will maintain Consultant's books, documents, papers, and records related to this agreement for the longer of 1) six years from the date of final completion of this agreement; or 2) until the conclusion of any audit, controversy, or litigation arising out of or related to this agreement.
- C. Consultant acknowledges and agrees that the City shall have reasonable access to Consultant's books, documents, papers, and records related to this agreement

during the period described in paragraph B of this section. Consultant will make copies of applicable records available to the City upon request. Payment for cost of copies is reimbursable by the City.

11. Subcontracts and Assignments. Consultant shall remain obligated for full performance under this agreement, and the City shall incur no obligation other than its obligations under this agreement. The Consultant agrees that if subcontractors are employed in the performance of this agreement, the Consultant and its subcontractors are subject to the requirements and sanctions of ORS Chapter 656, Workers' Compensation.

12. Errors. The Consultant shall perform such additional work as may be necessary to correct errors in the work required under this agreement without undue delays and without additional cost.

13. Confidentiality. Consultant shall maintain the confidentiality of any of City's information that has been marked as confidential, unless withholding such information would violate the law, create the risk of significant harm to the public, or prevent Consultant from establishing a claim or defense in an adjudicatory proceeding. Consultant shall require similar agreements from any subcontractors to maintain the confidentiality of information provided by the City.

CITY'S OBLIGATIONS

14. City shall pay Consultant the payments described in paragraph 3 of this agreement upon satisfactory progress and performance made in accordance with the Scope of Work attached as Exhibit A to this agreement and/or specific work tasks agreed to by City and Consultant.

15. City will report the total amount of all payments made to Consultant, including any expenses, in accordance with federal Internal Revenue Service and State of Oregon Department of Revenue regulations.

GENERAL PROVISIONS

16. Termination.

- A. The City may terminate this agreement effective upon delivery of written notice to Consultant or at such later date as may be determined by the City if it becomes clear that the City will not collect sufficient room tax revenues to fund this agreement.

- B. Either party may terminate this agreement, without cause, upon sixty (60) days written notice to the other party.
- C. Either party may terminate this agreement in the event of a breach of the agreement by the other. Prior to such termination, the party seeking termination shall give to the other party written notice of the breach and intent to terminate. If the party committing the breach has not entirely cured the breach within fifteen (15) days of the date of the notice, then the party giving the notice may terminate the agreement at any time thereafter by giving a written notice of termination.
- D. Upon termination, City will pay Consultant for services rendered prior to the date of termination.
- E. If City breaches this agreement, Consultant's remedy shall be limited to termination of the agreement and receipt of payments to which Consultant is entitled. City shall not be liable for any indirect, incidental, consequential, or special damages under the agreement or any damages arising solely from terminating the agreement in accordance with its terms.
- F. Upon receiving a notice of termination, and except as otherwise directed in writing by City, Consultant shall immediately cease all activities related to the services and work under this agreement. As directed by City, Consultant shall, upon termination, deliver to City all then-existing work product that, if the agreement had been completed, would be required to be delivered to City.

17. Arbitration. If any disputes, disagreements, or controversies arise between the parties pertaining to the interpretation, validity, or enforcement of this agreement, the parties shall, upon the request of either party, submit such dispute to binding arbitration. Except as otherwise provided in this agreement, arbitration shall be requested by delivering to the other party a written request for arbitration. Within five (5) days of receipt of such request, the parties shall select a mutually agreeable arbitrator and designate mutually agreeable rules of arbitration. If the parties cannot agree upon an arbitrator within five (5) days, an arbitrator may be appointed by the Lincoln County Circuit Court, upon the request of either party submitted in accordance with ORS 36.310. If the parties have not designated mutually agreeable rules of arbitration at such time as the arbitrator is appointed, the arbitrator shall adopt rules for the arbitration. The arbitrator's decision shall be binding upon the parties.

Notwithstanding any dispute under this agreement, whether before or during arbitration, the Consultant shall continue to perform its work pending resolution of a dispute, and the City shall make payments as required by the agreement for undisputed portions of work.

18. Indemnification.

- A. Consultant agrees, to the fullest extent permitted by law, to indemnify and hold the City and its officers, employees, agents, and volunteers harmless from any damage, liability, or cost (including reasonable attorney fees and costs of defense) to the extent caused by the intentional or negligent acts, errors, or omissions of Consultant, or its officers, employees, or agents in the performance of this agreement, or with any patent infringement or copyright claims arising out of the use of Consultant's designs or other materials by the City and for any claims or disputes involving subcontractors.
- B. The standard of care applicable to Consultant's service will be the degree of skill and diligence normally employed by professional consultants performing the same or similar services at the time such services are performed. Consultant will re-perform any services not meeting this standard without additional compensation.

19. Ownership of Work and Documents. All work performed by Consultant and compensated by City pursuant to this agreement shall be the property of City upon payment of full compensation for the work. Consultant hereby conveys, transfers, and grants to the City all rights of reproduction and the copyright to all such work.

20. Attorney Fees. If either party commences any arbitration, suit, or proceeding against the other to rescind, interpret or enforce the terms of this agreement, the parties agree that the prevailing party shall be awarded reasonable attorney's fees and costs incurred in any such arbitration, action, suit or proceeding and in any later appeals filed as a consequence thereof. Such costs shall bear interest at the maximum legal rate from the date incurred, until the date paid by losing party.

21. Applicable Law. This agreement shall be construed in accordance with Oregon law.

22. Venue. Any legal action or proceeding arising out of or relating to this agreement shall be commenced in the Circuit Court of the State of Oregon for Lincoln County. The parties hereby consent to the jurisdiction of that court, waive any objections to venue and waive any claim that the forum is an inconvenient forum.

23. Severability. If any part, term, or clause of this agreement is held by a court or arbitrator to be unenforceable, of no effect, or in conflict with any law, the validity of the remaining provisions and clauses shall not be affected and the rights and obligations of the parties shall be construed and remain in force as if the agreement did not contain the particular part, term or clause held to be unenforceable.

24. Waiver. No waiver by either the City or Consultant of a breach of any provision of this agreement will operate or be construed as a waiver of any other provision of this agreement or of any subsequent breach of the same provision of this agreement.

25. Modification. No modification of this agreement will be valid unless it is in writing and signed by both parties.

26. Entire Agreement. This agreement represents the entire understanding of City and Consultant as to those matters contained herein. There are no promises, terms, conditions or obligations oral or written other than those contained herein. This agreement supersedes all prior communications, representations or agreements, either oral or written, between the parties relating to the subject matter herein.

27. No Third Party Beneficiaries. This agreement is entered into for the sole benefit of the City and the Consultant, and nothing contained herein is intended for the benefit of any other person or entity.

28. Relationship of Parties. The parties acknowledge and agree that nothing in this agreement is intended to nor shall be construed to create any form of partnership or joint venture relationship between the parties.

29. Headings. Paragraph headings are provided solely for convenience and are not to be used in construing or interpreting this agreement.

30. Counterparts. This agreement may be executed in multiple counterparts, each of which will be considered an original and all of which together will constitute one and the same agreement.

31. Notice. All notices given pursuant to this agreement must be in writing and delivered to the parties at the following addresses. Notice given pursuant to this section will be deemed to have been received: 1) on the date of personal delivery; 2) three calendar days after deposit in the United States mail postage prepaid; 3) or on the date of confirmed delivery by: a) registered mail, return receipt requested; or b) overnight delivery. Either party may change its notice address under this section at any time by written notice to the other party.

City:

City of Yachats

Attn: City Manager

PO Box 345 Yachats, OR 97498

Consultant:

Yachats Area Chamber of Commerce

32. Authority to Execute. Each person executing this agreement on behalf of a party to this Agreement hereby covenants that he or she is duly authorized by that party to bind that party to this agreement.

Exhibit A: Scope of Work

All services shall be provided under the direction of the City Manager and City Council in coordination with the Yachats Area Chamber of Commerce to compliment the City's tourism promotion. The visitor fulfillment services provided shall include but not be limited to the following tasks:

- Maintain and operate the City's visitor information center; This will include, but not limited to rent, repairs and maintenance, phone and computer communications, restroom cleaning and supplies, office supplies, postage, accounting, contracted director, and volunteer appreciation
- Maintain visitors' information, pamphlets, brochures, and hand outs
- Support goals of the City of Yachats and Yachats Chamber of Commerce
- Promote community non-profit organization events
- Cooperative involvement with local, regional, and state tourism opportunities
- Respond to phone inquiries during regular business hours, prepare and mail requested information and respond to email requests



**CITY OF YACHATS
RESOLUTION NO. 2025-262
A RESOLUTION IMPOSING
TAXES AND CATEGORIZING THE TAX**

BE IT RESOLVED that the following and valorem property taxes are hereby imposed upon the assessed value of all taxable property within the taxing district for the tax year 2025-26:

1. At the rate of \$0.1717 per \$1,000 of assessed value for the permanent rate tax;
and
2. In the amount of \$43,770.00 for debt service on the general obligation bond.

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

Subject to the General Government Limitations
Permanent Rate Tax \$0.1717/per \$1,000
Excluded from Limitations
General Bond Debt Service \$43,770.00

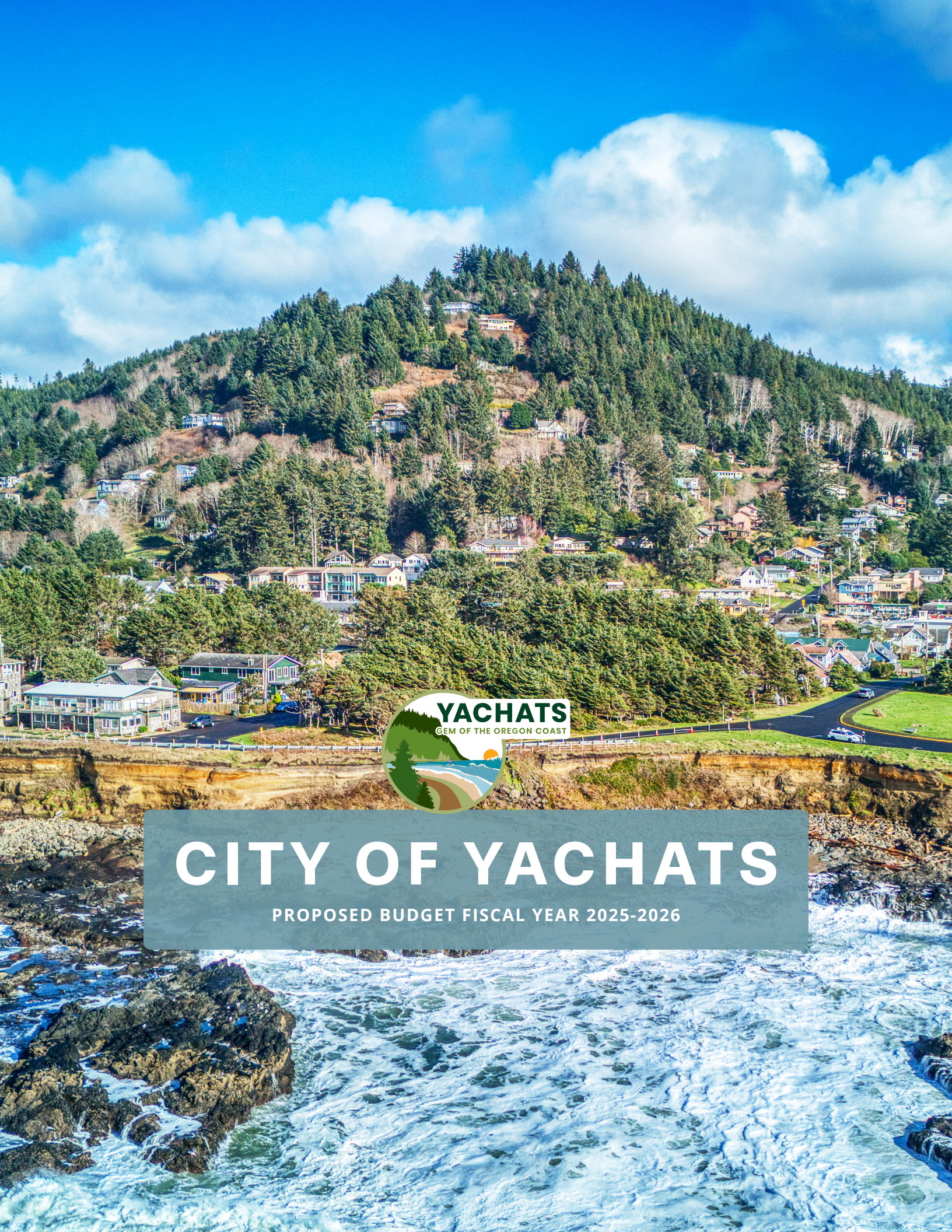
PASSED AND ADOPTED by the City of Yachats City Council on June 18, 2025.

CITY OF YACHATS

By: _____
Craig Berdie, Mayor

ATTESTED TO BY:

Bobbi Price, City Manager



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, Budget Officer
Don Groth
Brad Webb
Rick Sant
Julie Ekdorn
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 Destination Marketing Organization 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.

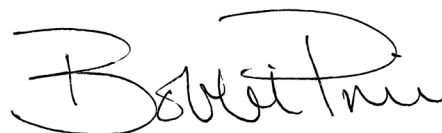
This proposed budget enables the City to pursue its goals and mission while enhancing city services and infrastructure. It reflects the City Council's goals and administrative work plan. Aligning the budget with these goals enables city staff to plan and implement initiatives that benefit the community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

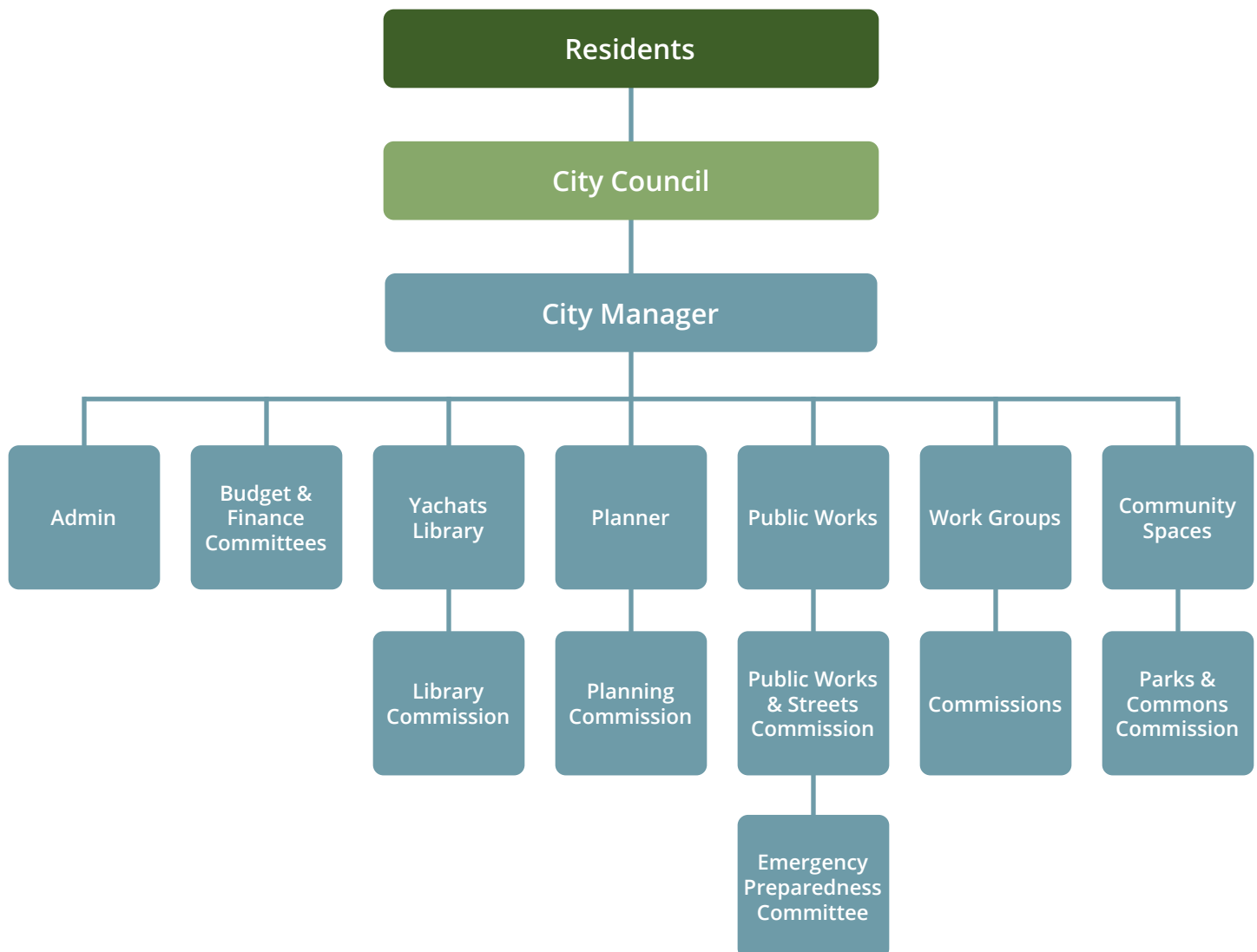
City of Yachats Organizational Chart

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.org.

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, Kathryn 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 Ekdom, 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 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.

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	Revenue	% Total
Transient Lodging Tax	\$1,350,000	22.03%
Water Services	1,072,500	17.50%
Wastewater Services	877,500	14.32%
Property Tax	687,261	11.22%
Gifts/Donations	588,000	9.60%
Food & Beverage Tax	500,000	8.16%
Interest Earned	391,125	6.38%
Grants	189,000	3.08%
System Development Charges	89,082	1.45%
State Highway Tax	82,033	1.34%
Franchise Electricity	74,286	1.21%
Rents or Fees; Fines or Liens	52,531	0.86%
Vacation Rental Licenses	30,000	0.49%
Franchise Cable & Telephone	27,491	0.45%
Marijuana Tax	24,390	0.40%
State Revenue/Resources	21,025	0.34%
Franchise Disposal Services	19,834	0.32%
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%
Inventory Sale	1,000	0.02%
Tobacco Tax	566	0.01%
	\$6,127,657	100.00%

How Much Is Budgeted to Be Spent?

Description	Expenditures	% Total
Capital Outlay - Water (CIP)	\$1,889,000	20.65%
Personnel - Salaries	1,134,537	12.40%
Capital Outlay - Library (CIP)	1,005,000	10.99%
Payments on Bonds and Loans	621,247	6.79%
Capital Outlay - Wastewater (CIP)	594,000	6.49%
Materials & Services - Visitor Amenities	456,552	4.99%
Materials & Services - City Services	445,928	4.88%
Capital Outlay - Parks & Trails (CIP)	350,000	3.83%
Materials & Services - Water	329,925	3.61%
Capital Outlay - Commons (CIP)	325,000	3.55%
Capital Outlay - LLCM (CIP)	285,000	3.12%
Materials & Services - Wastewater	280,321	3.06%
Capital Outlay - Streets/Storm Drains (CIP)	272,000	2.97%
Personnel - Retirement Benefits (PERS)	248,381	2.72%
Personnel - Insurance Benefits	220,025	2.41%
Capital Outlay - City Services (CIP)	166,000	1.81%
Materials & Services - Commons	153,544	1.68%
Personnel - Fringe Benefits	120,877	1.32%
Insurance Premiums	97,009	1.06%
Materials & Services - Streets/Storm Drains	56,214	0.61%
Materials & Services - Library	47,925	0.52%
Materials & Services - Parks & Trails	23,999	0.26%
Materials & Services - LLCM	21,248	0.23%
Materials & Services - URD Fund	3,000	0.03%
	\$9,146,732	100.00%

Beginning Balance Including Debt Services: **\$9,895,425**

Revenue Over Expenditures: **(3,019,075)**

Ending Balance Including Debt Services: **\$6,876,350**



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	\$1,524,700	\$1,510,944	\$1,541,700	\$1,589,184	\$1,529,109
Water Services	0	0	0	0	0
Wastewater Services	0	0	0	0	0
Grants	655,000	290,007	440,000	202,260	89,000
Interest	112,000	304,892	238,000	249,182	149,071
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	663,535
Transfers In	461,000	726,000	1,356,000	1,356,000	1,516,000
Total Resources	\$2,935,550	\$3,171,792	\$3,792,700	\$3,625,673	\$4,114,769
Requirements					
Personnel	\$479,780	\$502,682	\$634,040	\$684,634	\$777,442
Materials & Services	946,150	1,002,434	1,178,000	985,257	1,252,614
Capital Outlay	1,046,652	762,190	1,584,500	1,388,752	2,403,000
Debt Service	0	0	0	0	0
Transfers Out	799,000	1,064,000	720,000	720,000	1,380,000
Total Requirements	\$3,271,582	\$3,331,306	\$4,116,540	\$3,778,643	\$5,813,056
Resources Over (Under) Requirements	(\$336,032)	(\$159,514)	(\$323,840)	(\$152,969)	(\$1,698,287)
Beginning Fund Balance	\$3,960,085	\$4,223,556	\$4,199,932	\$4,064,043	\$3,911,073
Ending Fund Balance	\$3,624,053	\$4,064,043	\$3,876,092	\$3,911,073	\$2,212,786

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

ENTERPRISE FUND SUMMARY

Enterprise Funds 2025-2026 Budget Summary

Enterprise Funds Financial Schedules - Total (Water, Wastewater, SDCs) 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	\$0	\$0	\$0	\$0	\$0
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	0	26,425	0	0	100,000
Interest	63,000	136,080	137,000	219,218	180,419
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	1,273,000	1,273,000	910,000	910,000	1,300,000
Total Resources	\$3,115,500	\$3,298,672	\$2,985,000	\$3,060,853	\$3,634,501
Requirements					
Personnel	\$882,584	\$645,084	\$907,100	\$950,937	\$946,378
Materials & Services	626,900	512,570	667,290	489,217	660,051
Capital Outlay	1,307,518	786,262	2,153,000	1,408,228	2,483,000
Debt Service	0	0	0	0	0
Transfers Out	542,000	542,000	853,000	853,000	743,000
Total Requirements	\$3,359,002	\$2,485,916	\$4,580,390	\$3,701,382	\$4,832,429
Resources Over (Under) Requirements	(\$243,502)	\$812,757	(\$1,595,390)	(\$640,529)	(\$1,197,928)
Beginning Fund Balance	\$4,050,691	\$4,123,467	\$4,708,872	\$4,936,224	\$4,295,695
Ending Fund Balance	\$3,807,189	\$4,936,224	\$3,113,482	\$4,295,695	\$3,097,767

*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	\$544,867
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	46,657
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	203,000
Total Resources	\$713,256	\$772,245	\$714,500	\$795,455	\$794,524
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	621,247
Transfers Out	60,000	60,000	160,000	160,000	160,000
Total Requirements	\$685,305	\$685,305	\$784,319	\$784,319	\$781,247
Resources Over (Under) Requirements	\$27,951	\$86,939	(\$69,819)	\$11,136	\$13,277
Beginning Fund Balance	\$1,199,183	\$1,233,959	\$1,260,753	\$1,320,898	\$1,332,034
Ending Fund Balance	\$1,227,134	\$1,320,898	\$1,190,934	\$1,332,034	\$1,345,311

*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	2023-2024	2024-2025	2024-2025	2025-2026
	Adopted	Actual	Adopted	Estimated	Adopted
Resources	Budget	(Soft Close 2)	Budget	Actual*	Budget
Taxes	\$2,029,300	\$2,073,217	\$2,047,200	\$2,147,184	\$2,073,976
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	202,260	189,000
Interest	180,656	447,943	381,000	502,855	376,146
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	678,535
Transfers In**	1,937,000	2,202,000	2,469,000	2,469,000	3,019,000
Total Resources	\$6,764,306	\$7,242,709	\$7,492,200	\$7,481,981	\$8,543,794
Requirements					
Personnel	\$1,362,364	\$1,147,766	\$1,541,140	\$1,635,570	\$1,723,820
Materials & Services	1,573,050	1,515,004	1,845,290	1,474,474	1,912,665
Capital Outlay	2,354,170	1,548,452	3,737,500	2,796,980	4,886,000
Debt Service	625,305	625,305	624,319	624,319	621,247
Transfers Out**	1,401,000	1,666,000	1,733,000	1,733,000	2,283,000
Total Requirements	\$7,315,890	\$6,502,527	\$9,481,249	\$8,264,344	\$11,426,732
Resources Over (Under) Requirements	(\$551,583)	\$740,182	(\$1,989,049)	(\$782,363)	(\$2,882,938)
Beginning Fund Balance	\$9,209,959	\$9,580,983	\$10,169,558	\$10,321,165	\$9,538,802
Ending Fund Balance	\$8,658,376	\$10,321,165	\$8,180,508	\$9,538,802	\$6,655,865

*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.





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?

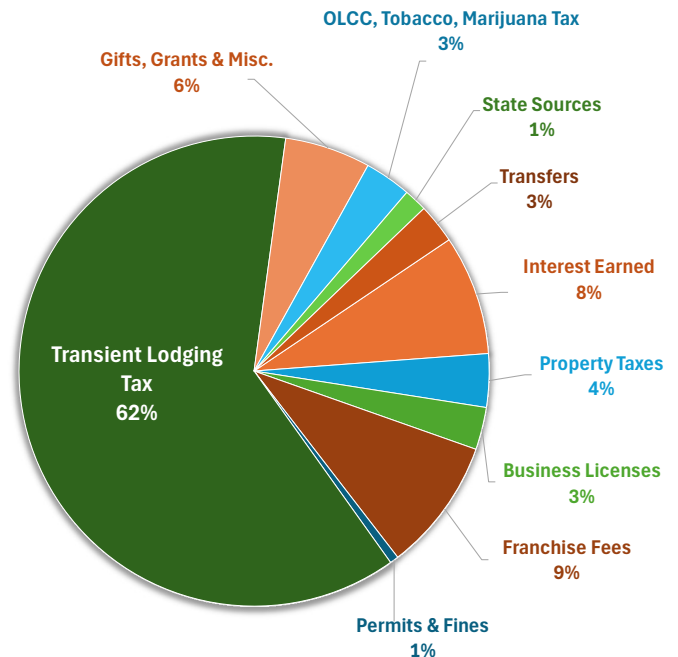
Enterprise Funds are used to manage city services that are paid for directly by the people who use them, rather than through taxes. They operate more like a utility business within the City's financial system, with the goal of being self-sustaining. In Yachats, water and wastewater services are funded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

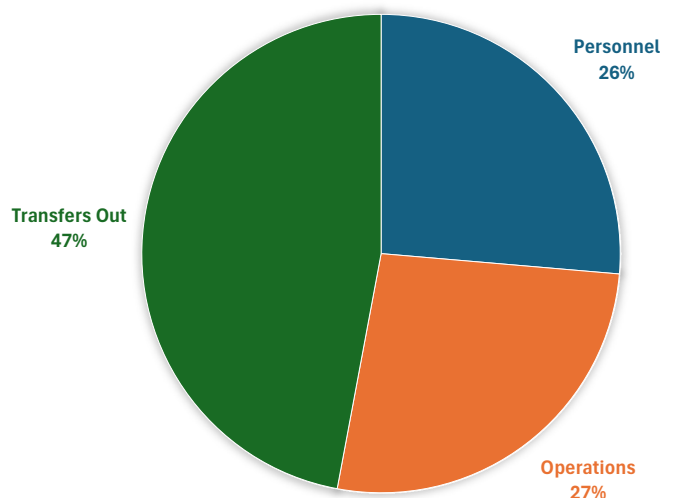
Special or restricted funds are created to manage revenue that must be spent on a specific purpose, as required by law or by the source of the funding. These funds are kept separate from the General Fund to ensure transparency and compliance. In Yachats, restricted funds include the System Development 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.

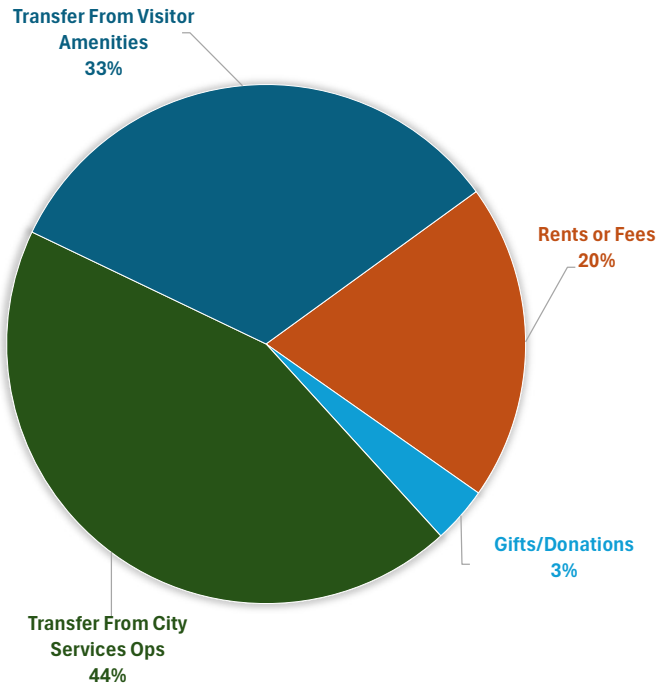


GENERAL FUND - CITY SERVICES
Revenue FY25/26 Proposed

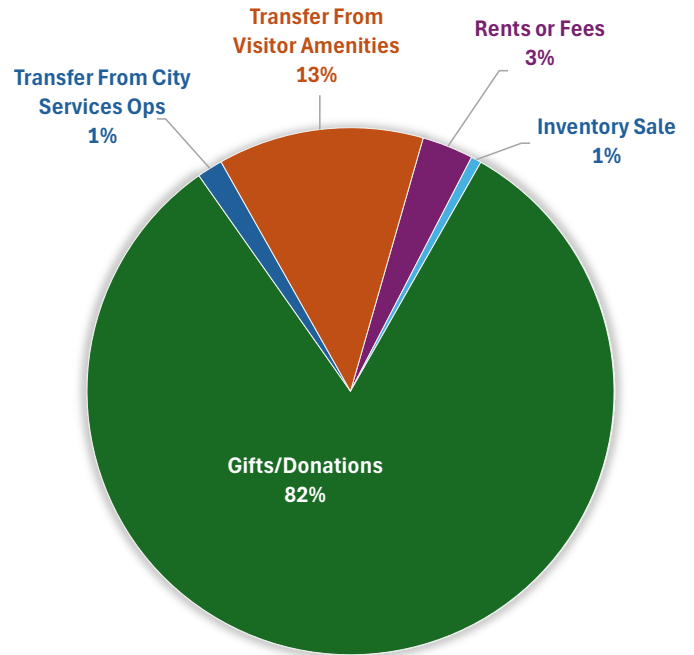


GENERAL FUND - CITY SERVICES
Expenses FY25/26 Proposed

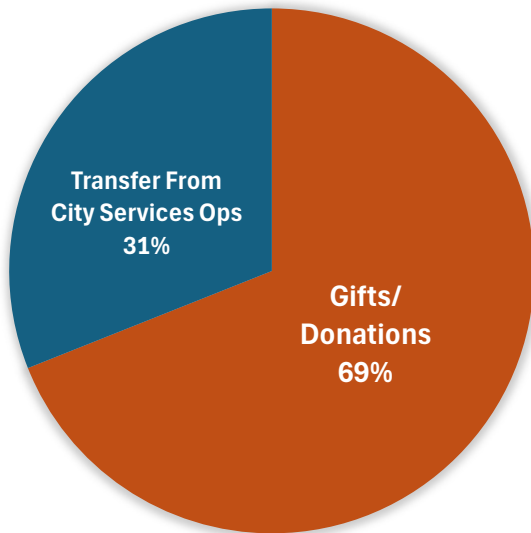
FUND ACCOUNTING OVERVIEW



THE COMMONS
Revenue FY25/26 Proposed



LITTLE LOG MUSEUM
Revenue FY25/26 Proposed



YACHATS LIBRARY
Revenue FY25/26 Proposed



FUND ACCOUNTING OVERVIEW

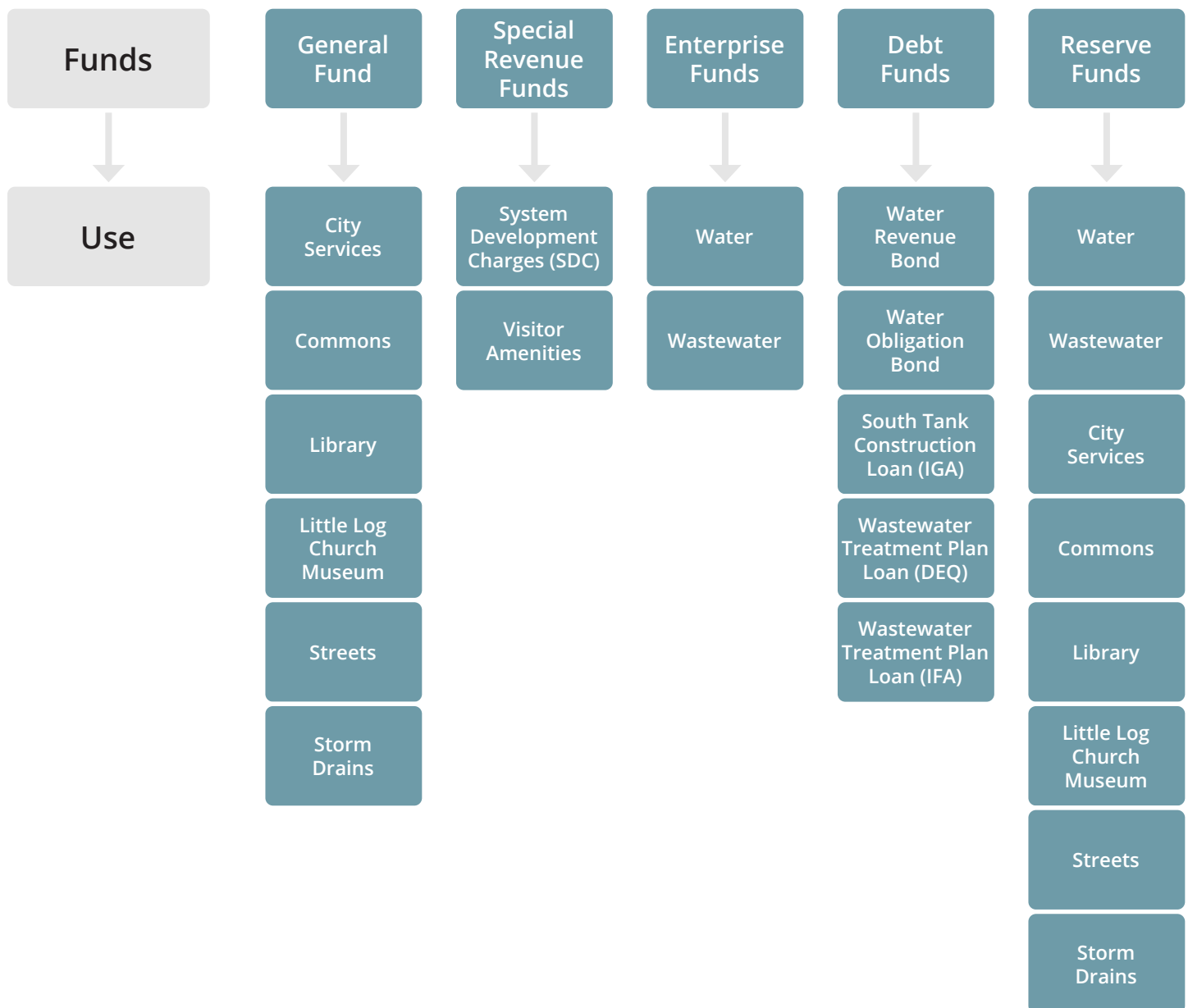
Fund Structure Chart

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	VA 100-1045	Streets 100-1040	Drains 100-1050	Water 660-1700	Wastewater 670-1800	Capital Projects
ADMINISTRATION																
City Manager	105101	1	\$137,160	\$144,018		64,809	6,481	2,880	2,880	2,880	6,481	-	-	31,684	25,923	-
						45.0%	4.5%	2.0%	2.0%	2.0%	4.5%	0.0%	0.0%	22.0%	18.0%	0.0%
Deputy City Recorder	105102	1	\$77,088	\$77,080		46,248	-	-	-	-	-	-	-	16,958	13,874	-
FY24-25 Inc. WOC; FY26 reg rate						60.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	22.0%	18.0%	0.0%
Clerk III - Bookkeeper	105103	1	\$64,920	\$70,114		42,068	-	-	-	-	-	-	-	15,425	12,621	-
						60.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	22.0%	18.0%	0.0%
CIP Coordinator	105104	1	\$53,449	\$58,522		14,631	14,631	-	-	-	-	-	-	16,093	13,167	-
						25.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	27.5%	22.5%	0.0%
Clerk II - Utility Billing / CSC	105105	1	\$52,992	\$59,039		11,808	-	-	-	-	-	-	-	25,977	21,254	-
						20.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	44.0%	36.0%	0.0%
Planner	105108	0.9	\$56,514	\$66,756		53,405	-	-	-	-	-	-	-	7,343	6,008	-
						80.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.0%	9.0%	0.0%
Administrative Assistant	105109	1	\$50,400	\$55,512		41,634	13,878	-	-	-	-	-	-	-	-	-
						75.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Comm Spaces Coordinator	105115	1	\$48,000	\$50,400		-	42,840	7,560	-	-	-	-	-	-	-	-
						0.0%	85.0%	15.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Part-Time Librarian	105116	0.4	\$20,378	\$21,396		-	-	-	21,396	-	-	-	-	-	-	-
Part-Time Children's Librarian	105130	0.3	\$6,000	\$6,000		-	-	-	6,000	-	-	-	-	-	-	-
PUBLIC WORKS																
Water Lead	105110	1	\$99,096	\$105,109		5,255	526	1,051	1,051	2,102	526	2,102	2,102	63,066	1,051	26,277
						5.0%	0.5%	1.0%	1.0%	2.0%	0.5%	2.0%	2.0%	60.0%	1.0%	25.0%
WasteWater Lead	105111	1	\$98,568	\$104,540		2,614	523	523	523	523	523	2,614	2,614	10,454	78,402	5,227
						2.5%	0.5%	0.5%	0.5%	0.5%	0.5%	2.5%	2.5%	10.0%	75.0%	5.0%
Utility Field Foreman	105121	1	\$65,280	\$70,595		1,412	1,412	353	353	353	1,765	4,236	4,236	42,356	14,119	-
						2.0%	2.0%	0.5%	0.5%	0.5%	2.5%	6.0%	6.0%	60.0%	20.0%	0.0%
Utility Worker 2	105114	1	\$60,456	\$63,914		320	320	320	320	320	1,598	1,598	1,598	6,391	51,129	-
						0.5%	0.5%	0.5%	0.5%	0.5%	2.5%	2.5%	2.5%	10.0%	80.0%	0.0%
Utility Worker 1	105122	1	\$44,376	\$47,991		1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	14,397	23,994	-
						2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	30.0%	50.0%	0.0%
Code Enforcer/PW	105119	1	\$52,008	\$57,925		11,585	2,896	1,738	1,159	2,896	11,585	2,896	2,896	11,585	8,689	-
						20.0%	5.0%	3.0%	2.0%	5.0%	20.0%	5.0%	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%	0.0%	5.0%	5.0%	60.0%	30.0%	0.0%
TOTAL FTE		15.6	1,051,445	1,134,537		296,989	84,707	15,625	34,882	10,274	23,678	18,427	18,427	307,105	292,919	31,504
Employer Taxes						31,629	9,021	1,664	3,715	1,094	2,522	2,012	1,962	32,707	31,196	3,355
Insurance Benefits						59,398	16,941	3,125	-	2,055	4,736	3,779	3,685	61,421	58,584	6,301
New PERS Rate 23-25 is just over 21%						65,338	18,636	3,438	6,354	2,260	5,209	4,156	4,054	67,563	64,442	6,931
Total Benefits Cost						156,365	44,598	8,227	10,069	5,409	12,467	9,947	9,701	161,691	154,222	16,587
Percentage						52.65%	52.65%	52.65%	28.87%	52.65%	52.65%	53.98%	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 Lodging Tax (TLT) – Rolling Revenue
- Food & Beverage Tax – Rolling Revenue
- Water Revenue
- Wastewater Revenue

Transient Lodging Tax (TLT) – Rolling Revenue

The City collects a Transient Lodging 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 TLT 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.



Million-Gallon Water Reservoir

REVENUE FORECASTING

Transient Lodging 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	\$231,317.87	\$231,317.87	150-1010-300101	BEGINNING BALANCE	\$159,989.99	\$159,989.99	\$159,989.99
\$6,634.67	\$40,111.69	\$65,802.43	\$63,000.00	\$54,725.57	\$83,672.12	150-1010-301500	Interest Earned	\$45,458.54	\$45,458.54	\$45,458.54
\$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	\$95,458.54	\$95,458.54	\$95,458.54
\$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	\$142,000.00	\$155,000.00	\$155,000.00
\$0.00	\$1,266.00	\$21,264.92	\$150,000.00	\$80,379.92	\$89,318.76	150-1010-407942	Capital Outlay - Buildings	\$11,000.00	\$11,000.00	\$11,000.00
\$0.00	\$1,266.00	\$21,264.92	\$155,000.00	\$139,487.92	\$155,000.00		CAPITAL OUTLAYS	\$153,000.00	\$166,000.00	\$166,000.00
\$0.00	\$1,266.00	\$21,264.92	\$155,000.00	\$139,487.92	\$155,000.00		TOTAL REQUIREMENTS	\$153,000.00	\$166,000.00	\$166,000.00
\$147,934.67	\$38,845.69	\$44,537.51	(\$92,000.00)	(\$84,762.35)	(\$71,327.88)	150-1010-208500	RESOURCES OVER REQUIREMENTS	(\$57,541.46)	(\$70,541.46)	(\$70,541.46)
\$147,934.67	\$186,780.36	\$231,317.87	\$125,780.36	\$146,555.52	\$159,989.99		ENDING BALANCE	\$102,448.53	\$89,448.53	\$89,448.53



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	2025-2026 Adopted Budget by City Council
\$537,148.51	\$752,876.36	\$1,073,044.89	\$828,125.89	\$704,921.86	\$704,921.86	100-1010-300101	BEGINNING BALANCE	\$773,671.53	\$773,671.53	\$773,671.53
\$2,999.92	\$88,411.88	\$215,180.15	\$175,000.00	\$95,103.35	\$148,958.50	100-1010-301500	Interest Earned	\$103,612.06	\$103,612.06	\$103,612.06
\$44,059.34	\$44,724.71	\$45,690.78	\$50,000.00	\$44,147.46	\$46,904.36	100-1010-304110	Property Tax - Current	\$53,621.30	\$53,621.30	\$53,621.30
\$1,543.33	\$898.42	\$756.52	\$1,000.00	\$394.02	\$719.80	100-1010-304120	Property Tax - Past Due	\$887.83	\$887.83	\$887.83
\$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	\$26,477.77	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
\$7,937.76	\$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	\$575.78	\$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 OLCC	\$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	\$1,327,777.36	\$1,327,777.36	\$1,327,777.36
\$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	\$64,809.00	\$64,809.00
\$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	\$12,030.63	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	\$53,405.00	\$53,405.00
\$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	\$5,255.00	\$5,255.00
\$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	\$320.00	\$320.00
\$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	\$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	\$11,585.00	\$11,585.00
\$0.00	\$0.00	\$0.00	\$12,600.00	\$0.00	\$4,200.00	100-1010-105120	Code Enforcement (Now in 105119)	\$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	\$1,412.00	\$1,412.00
\$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	\$1,200.00	\$1,200.00
\$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	\$31,629.00	\$31,629.00
\$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	\$59,398.00	\$59,398.00
\$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	\$65,338.00	\$65,338.00
\$171,754.86	\$251,464.79	\$367,644.25	\$457,300.00	\$293,332.65	\$501,859.26		PERSONNEL	\$474,436.00	\$453,354.00	\$453,354.00
\$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	\$10,000.00	\$10,000.00
\$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	\$10,000.00	\$10,000.00
\$7,512.72	\$5,336.17	\$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	\$186.94	\$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	\$60,000.00	\$60,000.00
\$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	\$470.50	\$1,466.00	\$1,500.00	\$965.95	\$965.95	100-1010-205490	Materials & Services	\$990.10	\$990.10	\$990.10
\$0.00	\$0.00	\$0.00	\$60,000.00	\$0.00	\$0.00	100-1010-208000	Operating Contingency	\$50,000.00	\$50,000.00	\$50,000.00
\$208,141.12	\$411,067.76	\$488,860.71	\$539,900.00	\$230,755.11	\$393,966.78		MATERIALS AND SERVICES	\$451,846.61	\$471,846.61	\$471,846.61
\$61,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1010-217121	Transfer To Streets Ops	\$0.00	\$0.00	\$0.00
\$33,100.00	\$25,000.00	\$290,000.00	\$25,000.00	\$12,500.00	\$25,000.00	100-1010-217122	Transfer To Library Ops	\$180,000.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1010-217				

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	\$250,055.90	\$250,055.90	150-1020-300101	BEGINNING BALANCE	\$361,635.38	\$361,635.38	\$361,635.38
\$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	\$45,000.00	\$120,000.00	\$120,000.00
\$0.00	\$0.00	\$77,040.15	\$120,000.00	\$22,200.00	\$58,878.11	150-1020-407942	Capital Outlay - Buildings	\$205,000.00	\$205,000.00	\$205,000.00
\$1,981.15	\$1,912.47	\$166,499.50	\$359,500.00	\$95,781.87	\$143,420.52		CAPITAL OUTLAYS	\$250,000.00	\$325,000.00	\$325,000.00
\$1,981.15	\$1,912.47	\$166,499.50	\$359,500.00	\$95,781.87	\$143,420.52		TOTAL REQUIREMENTS	\$250,000.00	\$325,000.00	\$325,000.00
\$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)	(\$175,000.00)	(\$175,000.00)
\$153,467.87	\$161,555.40	\$250,055.90	\$134,380.40	\$281,774.03	\$361,635.38		ENDING BALANCE	\$261,635.38	\$186,635.38	\$186,635.38



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	\$54,788.32	\$54,788.32	100-1020-300101	BEGINNING BALANCE	\$118,734.19	\$118,734.19	\$118,734.19
\$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	\$6,481.00	\$6,481.00
\$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	\$526.00	\$526.00
\$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	\$320.00	\$320.00
\$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	\$1,412.00	\$1,412.00
\$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	\$1,200.00	\$1,200.00
\$617.11	\$156.40	\$1,353.31	\$5,800.00	\$2,222.48	\$3,333.72	100-1020-105140	Fringe Benefits	\$8,369.00	\$9,021.00	\$9,021.00
\$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	\$16,941.00	\$16,941.00
\$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	\$18,636.00	\$18,636.00
\$9,994.27	\$3,075.78	\$54,949.77	\$83,000.00	\$42,166.58	\$70,335.33		PERSONNEL	\$119,960.00	\$129,305.00	\$129,305.00
\$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	\$1,326.14	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	\$289,543.76	\$289,543.76
\$40,841.02	(\$16,064.39)	(\$73,762.61)	\$17,800.00	(\$2,340.03)	\$63,945.87		RESOURCES OVER REQUIREMENTS	(\$52,198.76)	(\$61,543.76)	(\$61,543.76)
\$145,292.06	\$128,550.93	\$54,788.32	\$65,150.93	\$52,448.29	\$118,734.19		ENDING BALANCE	\$66,535.43	\$57,190.43	\$57,190.43



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.

Little Log Church Museum 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	\$166,184.65	\$166,184.65	150-1025-300101	BEGINNING BALANCE	\$13,828.91	\$13,828.91	\$13,828.91
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1025-304480	Gifts/Donations	\$130,000.00	\$130,000.00	\$130,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	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	\$160,000.00	\$160,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1025-314864	Transfer From LLCM Ops	\$0.00	\$0.00	\$0.00
\$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	\$290,000.00	\$290,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$1,048.10	\$1,572.15	150-1025-105110	Water Lead	\$3,000.00	\$2,628.00	\$2,628.00
\$0.00	\$0.00	\$0.00	\$0.00	\$75.68	\$113.52	150-1025-105140	Fringe Benefits	\$320.00	\$280.00	\$280.00
\$0.00	\$0.00	\$0.00	\$0.00	\$220.64	\$330.96	150-1025-105141	Insurance Benefits	\$600.00	\$526.00	\$526.00
\$0.00	\$0.00	\$0.00	\$0.00	\$226.07	\$339.11	150-1025-105142	Regular PERS System	\$660.00	\$579.00	\$579.00
\$0.00	\$0.00	\$0.00	\$0.00	\$1,570.49	\$2,355.74		PERSONNEL	\$4,580.00	\$4,013.00	\$4,013.00
\$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	\$289,013.00	\$289,013.00
\$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)	\$987.00	\$987.00
\$208,077.50	\$194,808.50	\$166,184.65	\$85,077.12	\$152,274.60	\$13,828.91		ENDING BALANCE	(\$15,751.09)	\$14,815.91	\$14,815.91



GENERAL FUND

Little Log Church 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	\$18,468.55	\$18,468.55	100-1025-300101	BEGINNING BALANCE	\$17,051.91	\$17,051.91	\$17,051.91
\$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	\$0.00	\$0.00
\$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	\$0.00	\$0.00
\$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	\$50,000.00	\$50,000.00
\$35,115.00	\$21,000.00	\$20,000.00	\$10,000.00	\$5,045.00	\$10,045.00		RESOURCES	\$158,500.00	\$56,000.00	\$56,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-105101	City Manager	\$0.00	\$2,880.00	\$2,880.00
\$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	\$1,051.00	\$1,051.00
\$0.00	\$0.00	\$133.37	\$0.00	\$23.69	\$35.54	100-1025-105111	Wastewater Lead	\$0.00	\$523.00	\$523.00
\$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	\$320.00	\$320.00
\$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	\$1,738.00	\$1,738.00
\$0.00	\$0.00	\$89.52	\$0.00	\$31.39	\$47.09	100-1025-105121	Utility Field Foreman (Journeyman)	\$0.00	\$353.00	\$353.00
\$0.00	\$0.00	\$173.22	\$0.00	\$42.67	\$64.01	100-1025-105122	Utility Worker 1 (Field Utility B)	\$0.00	\$1,200.00	\$1,200.00
\$54.16	\$5.20	\$27.05	\$0.00	\$13.02	\$19.53	100-1025-105140	Fringe Benefits	\$867.00	\$1,664.00	\$1,664.00
\$162.53	\$21.09	\$45.80	\$0.00	\$56.53	\$84.80	100-1025-105141	Insurance Benefits	\$1,628.00	\$3,125.00	\$3,125.00
\$109.62	\$7.90	\$38.26	\$0.00	\$19.68	\$29.52	100-1025-105142	Regular PERS System	\$1,791.00	\$3,438.00	\$3,438.00
\$856.43	\$85.13	\$475.55	\$0.00	\$266.06	\$399.12		PERSONNEL	\$12,425.00	\$23,852.00	\$23,852.00
\$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	\$3,000.00	\$3,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-205335	Custodial Support/Supplies	\$0.00	\$2,500.00	\$2,500.00
\$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	\$10,000.00	\$10,000.00
\$27,813.86	\$13,936.96	\$14,181.52	\$15,400.00	\$6,305.09	\$11,062.52		MATERIALS AND SERVICES	\$15,645.09	\$25,145.09	\$25,145.09
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-217126	Transfer To LLCM Reserve	\$130,000.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		TRANSFERS OUT	\$130,000.00	\$0.00	\$0.00
\$28,670.29	\$14,022.09	\$14,657.07	\$15,400.00	\$6,571.15	\$11,461.64		TOTAL REQUIREMENTS	\$158,070.09	\$48,997.09	\$48,997.09
\$6,444.71	\$6,977.91	\$5,342.93	(\$5,400.00)	(\$1,526.15)	(\$1,416.64)		RESOURCES OVER REQUIREMENTS	\$429.91	\$7,002.91	\$7,002.91
\$6,444.71	\$13,125.62	\$18,468.55	\$13,221.62	\$16,942.40	\$17,051.91		ENDING BALANCE	\$17,481.82	\$24,054.82	\$24,054.82



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	\$329,202.96	\$329,202.96	150-1030-300101	BEGINNING BALANCE	\$325,874.39	\$325,874.39	\$325,874.39
\$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	\$150,000.00	\$150,000.00	\$150,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1030-304480	Gifts/Donations	\$0.00	\$340,000.00	\$340,000.00
\$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	\$200,000.00	\$200,000.00
\$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	\$0.00	\$0.00
\$0.00	\$0.00	\$265,000.00	\$1,000,000.00	\$300,000.00	\$600,000.00		RESOURCES	\$525,000.00	\$540,000.00	\$540,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$3,716.08	\$5,574.12	150-1030-105110	Water Lead	\$5,000.00	\$2,628.00	\$2,628.00
\$0.00	\$0.00	\$0.00	\$0.00	\$268.77	\$403.16	150-1030-105140	Fringe Benefits	\$533.00	\$280.00	\$280.00
\$0.00	\$0.00	\$0.00	\$0.00	\$765.93	\$1,148.90	150-1030-105141	Insurance Benefits	\$1,000.00	\$526.00	\$526.00
\$0.00	\$0.00	\$0.00	\$0.00	\$801.59	\$1,202.39	150-1030-105142	Regular PERS System	\$1,100.00	\$579.00	\$579.00
\$0.00	\$0.00	\$0.00	\$0.00	\$5,552.37	\$8,328.57		PERSONNEL	\$7,633.00	\$4,013.00	\$4,013.00
\$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	\$1,009,013.00	\$1,009,013.00
(\$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)	(\$469,013.00)	(\$469,013.00)
\$279,369.60	\$253,085.16	\$479,202.96	\$898,085.16	\$700,350.55	\$475,874.39		ENDING BALANCE	(\$11,758.61)	\$6,861.39	\$6,861.39



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	\$6,020.89	\$6,020.89	100-1030-300101	BEGINNING BALANCE	(\$5,870.41)	(\$5,870.41)	(\$5,870.41)
\$345.00	\$100.00	\$25.54	\$0.00	\$0.00	\$0.00	100-1030-304480	Gifts/Donations	\$400,000.00	\$110,000.00	\$110,000.00
\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$1,500.00	100-1030-304481	Grants	\$0.00	\$14,000.00	\$14,000.00
\$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	\$0.00	\$0.00
\$33,445.00	\$31,100.00	\$30,025.54	\$25,000.00	\$12,500.00	\$26,500.00		RESOURCES	\$580,000.00	\$124,000.00	\$124,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1030-105101	City Manager	\$0.00	\$2,880.00	\$2,880.00
\$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	\$1,051.00	\$1,051.00
\$17.68	\$0.00	\$244.53	\$0.00	\$0.00	\$0.00	100-1030-105111	Wastewater Lead	\$0.00	\$523.00	\$523.00
\$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	\$320.00	\$320.00
\$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	100-1030-105130	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	\$1,159.00	\$1,159.00
\$0.00	\$0.00	\$30.23	\$0.00	\$0.00	\$0.00	100-1030-105121	Utility Field Foreman (Journeyman)	\$0.00	\$353.00	\$353.00
\$0.00	\$0.00	\$19.25	\$0.00	\$32.00	\$48.00	100-1030-105122	Utility Worker 1 (Field Utility B)	\$0.00	\$1,200.00	\$1,200.00
\$126.81	\$827.02	\$1,201.60	\$1,500.00	\$835.74	\$1,278.93	100-1030-105140	Fringe Benefits	\$2,979.00	\$3,715.00	\$3,715.00
\$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	\$6,354.00	\$6,354.00
\$2,002.15	\$11,575.72	\$19,626.30	\$19,800.00	\$14,049.87	\$22,121.41		PERSONNEL	\$35,789.00	\$44,951.00	\$44,951.00
\$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	\$5,000.00	\$5,000.00
\$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	\$2,500.00	\$2,500.00
\$1,876.19	\$1,903.29	\$1,438.12	\$0.00	\$748.71	\$1,422.78	100-1030-205252	Utilities	\$1,458.35	\$1,500.00	\$1,500.00
\$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	\$5,000.00	\$5,000.00
\$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	\$5,000.00	\$5,000.00
\$45.03	\$235.76	\$0.00	\$0.00	\$23.52	\$35.28	100-1030-205340	Operating Materials & Supplies	\$36.16	\$5,000.00	\$5,000.00
\$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	\$150.00	\$150.00
\$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	\$2,000.00	\$2,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1030-208000	Operating Contingency	\$0.00	\$10,000.00	\$10,000.00
\$23,191.50	\$28,826.73	\$32,027.45	\$10,300.00	\$12,256.98	\$16,269.89		MATERIALS AND SERVICES	\$20,165.90	\$52,322.09	\$52,322.09
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1030-217126	Transfer To Library Reserve	\$525,000.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		TRANSFERS OUT	\$525,000.00	\$0.00	\$0.00
\$25,193.65	\$40,402.45	\$51,653.75	\$30,100.00	\$26,306.85	\$38,391.30		TOTAL REQUIREMENTS	\$580,954.90	\$97,273.09	\$97,273.09
\$8,251.35	(\$9,302.45)	(\$21,628.21)	(\$5,100.00)	(\$13,806.85)	(\$11,891.30)		RESOURCES OVER REQUIREMENTS	(\$954.90)	\$26,726.91	\$26,726.91
\$36,951.55	\$27,649.10	\$6,020.89	\$10,999.10	(\$7,785.96)	(\$5,870.41)		ENDING BALANCE	(\$6,825.31)	\$20,856.50	\$20,856.50



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.

Funding for Parks & Trails

The Parks & Trails are funded by the Visitor

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.

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	\$441,796.86	\$441,796.86	150-1035-300101	BEGINNING BALANCE	\$221,017.45	\$221,017.45	\$221,017.45
\$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
\$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	150-1035-407922	Capital Outlay - Improvement	\$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	\$246,839.76	\$221,017.45		ENDING BALANCE	\$271,017.45	\$271,017.45	\$271,017.45



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	\$8,242.66	\$8,242.66	100-1035-300101	BEGINNING BALANCE	\$13,881.07	\$13,881.07	\$13,881.07
\$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	\$2,880.00	\$2,880.00
\$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	\$2,102.00	\$2,102.00
\$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	\$320.00	\$320.00
\$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	\$2,896.00	\$2,896.00
\$0.00	\$0.00	\$604.99	\$0.00	\$1,098.50	\$1,213.74	100-1035-105121	Utility Field Foreman (Journeyman)	\$0.00	\$353.00	\$353.00
\$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	\$1,200.00	\$1,200.00
\$363.40	\$84.83	\$261.52	\$300.00	\$379.77	\$532.99	100-1035-105140	Fringe Benefits	\$599.00	\$1,094.00	\$1,094.00
\$1,211.52	\$427.80	\$497.38	\$900.00	\$1,393.75	\$2,266.25	100-1035-105141	Insurance Benefits	\$1,125.00	\$2,055.00	\$2,055.00
\$715.53	\$149.03	\$356.90	\$600.00	\$601.31	\$975.49	100-1035-105142	Regular PERS System	\$1,238.00	\$2,260.00	\$2,260.00
\$5,850.90	\$1,730.46	\$4,629.18	\$5,400.00	\$7,529.59	\$12,589.39		PERSONNEL	\$8,589.00	\$15,683.00	\$15,683.00
\$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	\$41,681.33	\$41,681.33
\$17,677.94	\$7,098.41	(\$16,533.69)	\$6,800.00	(\$1,314.00)	\$5,638.41		RESOURCES OVER REQUIREMENTS	\$412.67	(\$6,681.33)	(\$6,681.33)
\$17,677.94	\$24,776.35	\$8,242.66	\$17,356.35	\$6,928.66	\$13,881.07		ENDING BALANCE	\$14,293.74	\$7,199.74	\$7,199.74



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 City Services 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	\$1,527,617.17	\$1,527,617.17	100-1045-300101	BEGINNING BALANCE	\$1,549,485.54	\$1,549,485.54	\$1,549,485.54
\$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	\$6,481.00	\$6,481.00
\$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	\$526.00	\$526.00
\$459.61	\$359.74	\$444.59	\$0.00	\$254.45	\$318.06	100-1045-105111	Wastewater Lead	\$0.00	\$523.00	\$523.00
\$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	\$1,598.00	\$1,598.00
\$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	\$1,765.00	\$1,765.00
\$0.00	\$0.00	\$2,379.57	\$0.00	\$309.36	\$464.04	100-1045-105122	Utility Worker 1 (Field Utility B)	\$0.00	\$1,200.00	\$1,200.00
\$255.98	\$209.06	\$450.22	\$60.00	\$259.75	\$389.63	100-1045-105140	Fringe Benefits	\$1,302.00	\$2,522.00	\$2,522.00
\$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	\$4,736.00	\$4,736.00
\$413.43	\$334.44	\$855.13	\$100.00	\$339.19	\$508.79	100-1045-105142	Regular PERS System	\$2,689.00	\$5,209.00	\$5,209.00
\$4,201.18	\$4,348.43	\$9,391.79	\$860.00	\$6,122.97	\$9,120.86		PERSONNEL	\$18,660.00	\$36,145.00	\$36,145.00
\$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 LLCM Ops	\$20,000.00	\$50,000.00	\$50,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1045-217126	Transfer To LLCM Reserve	\$130,000.00	\$160,000.00	\$160,000.00
\$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	\$870,000.00	\$870,000.00
\$235,065.27	\$492,295.57	\$374,216.59	\$553,360.00	\$368,617.26	\$548,190.45		TOTAL REQUIREMENTS	\$1,285,212.30	\$1,362,697.30	\$1,362,697.30
\$628,020.21	\$57,934.05	\$171,472.19	(\$16,360.00)	(\$24,510.96)	\$21,868.37		RESOURCES OVER REQUIREMENTS	(\$758,712.30)	(\$836,197.30)	(\$836,197.30)
\$1,298,871.69	\$1,356,144.98	\$1,527,617.17	\$1,526,584.98	\$1,503,106.21	\$1,549,485.54		ENDING BALANCE	\$790,773.24	\$713,288.24	\$713,288.24



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	\$44,158.33	\$44,158.33	150-1040-300101	BEGINNING BALANCE	\$66,499.88	\$66,499.88	\$66,499.88
\$0.00	\$0.00	\$250,000.00	\$40,000.00	\$20,000.00	\$40,000.00	150-1040-304481	Grants (ODOT)	\$180,000.00	\$0.00	\$0.00
\$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	\$150,000.00	\$150,000.00
\$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	\$2,628.00	\$2,628.00
\$0.00	\$0.00	\$44.46	\$0.00	\$95.03	\$190.06	150-1040-105111	Wastewater Lead	\$0.00	\$523.00	\$523.00
\$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	\$336.00	\$336.00
\$1,407.61	\$791.08	\$982.87	\$2,000.00	\$759.15	\$990.06	150-1040-105141	Insurance Benefits	\$200.00	\$631.00	\$631.00
\$842.67	\$510.14	\$779.91	\$1,000.00	\$775.57	\$1,077.80	150-1040-105142	Regular PERS System	\$220.00	\$694.00	\$694.00
\$5,773.24	\$3,930.60	\$5,811.05	\$6,600.00	\$5,418.73	\$7,546.20		PERSONNEL	\$1,526.00	\$4,812.00	\$4,812.00
\$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	\$169,812.00	\$169,812.00
(\$214,550.33)	\$3,201.49	(\$60,398.84)	(\$41,600.00)	(\$11,326.90)	\$22,341.55		RESOURCES OVER REQUIREMENTS	\$163,474.00	(\$19,812.00)	(\$19,812.00)
\$101,355.68	\$104,557.17	\$44,158.33	\$19,557.17	\$32,831.43	\$66,499.88		ENDING BALANCE	\$229,973.88	\$46,687.88	\$46,687.88



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	\$67,285.44	\$67,285.44	100-1040-300101	BEGINNING BALANCE	\$72,095.14	\$72,095.14	\$72,095.14
\$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	\$2,102.00	\$2,102.00
\$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	\$2,614.00	\$2,614.00
\$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	\$4,236.00	\$4,236.00
\$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	\$1,200.00	\$1,200.00
\$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	\$2,012.00	\$2,012.00
\$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	\$3,779.00	\$3,779.00
\$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	\$4,156.00	\$4,156.00
\$26,564.23	\$26,448.75	\$20,756.16	\$27,500.00	\$19,360.89	\$30,525.96		PERSONNEL	\$31,746.00	\$28,374.00	\$28,374.00
\$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	\$82,885.21	\$82,885.21
\$52,500.62	(\$1,492.08)	\$1,704.59	(\$12,600.00)	\$675.74	\$4,809.70		RESOURCES OVER REQUIREMENTS	(\$4,223.97)	(\$851.97)	(\$851.97)
\$67,072.93	\$65,580.85	\$67,285.44	\$49,080.85	\$67,961.18	\$72,095.14		ENDING BALANCE	\$67,871.17	\$71,243.17	\$71,243.17



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	\$54,228.04	\$54,228.04	150-1050-300101	BEGINNING BALANCE	\$49,936.18	\$49,936.18	\$49,936.18
\$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
\$79.86	\$552.13	\$1,609.20	\$4,200.00	\$557.79	\$2,008.04	150-1050-105110	Water Lead	\$1,000.00	\$2,628.00	\$2,628.00
\$0.00	\$0.00	\$511.28	\$0.00	\$331.97	\$848.35	150-1050-105111	Wastewater Lead	\$0.00	\$523.00	\$523.00
\$8.14	\$41.38	\$153.91	\$400.00	\$64.31	\$210.19	150-1050-105140	Fringe Benefits	\$106.00	\$336.00	\$336.00
\$24.14	\$177.11	\$510.05	\$1,400.00	\$192.02	\$645.53	150-1050-105141	Insurance Benefits	\$200.00	\$631.00	\$631.00
\$16.77	\$115.90	\$404.01	\$700.00	\$171.81	\$579.75	150-1050-105142	Regular PERS System	\$220.00	\$694.00	\$694.00
\$128.91	\$886.52	\$3,188.45	\$6,700.00	\$1,317.90	\$4,291.86		PERSONNEL	\$1,526.00	\$4,812.00	\$4,812.00
\$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	\$111,812.00	\$111,812.00
\$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)	(\$31,812.00)	(\$31,812.00)
\$70,198.01	\$113,811.49	\$54,228.04	\$54,746.49	\$52,910.14	\$49,936.18		ENDING BALANCE	\$21,410.18	\$18,124.18	\$18,124.18



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	\$9,753.09	\$9,753.09	100-1050-300101	BEGINNING BALANCE	\$23,242.01	\$23,242.01	\$23,242.01
\$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	\$2,102.00	\$2,102.00
\$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	\$2,614.00	\$2,614.00
\$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	\$1,598.00	\$1,598.00
\$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	\$4,236.00	\$4,236.00
\$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	\$1,200.00	\$1,200.00
\$1,068.14	\$961.10	\$775.78	\$1,800.00	\$518.43	\$623.28	100-1050-105140	Fringe Benefits	\$2,049.00	\$1,962.00	\$1,962.00
\$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	\$3,685.00	\$3,685.00
\$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	\$4,054.00	\$4,054.00
\$17,318.30	\$17,755.32	\$14,621.81	\$25,200.00	\$10,488.32	\$14,600.09		PERSONNEL	\$29,376.00	\$28,128.00	\$28,128.00
\$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	\$34,128.00	\$34,128.00
(\$27,688.25)	(\$21,261.16)	(\$10,121.34)	(\$1,500.00)	\$3,016.86	\$13,488.92		RESOURCES OVER REQUIREMENTS	(\$5,376.00)	(\$4,128.00)	(\$4,128.00)
\$41,135.59	\$19,874.43	\$9,753.09	\$8,174.43	\$12,769.95	\$23,242.01		ENDING BALANCE	\$17,866.01	\$19,114.01	\$19,114.01



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	\$2,077,702.86	\$2,077,702.86	660-1705-300101	BEGINNING BALANCE	\$1,925,492.61	\$1,925,492.61	\$1,925,492.61
\$3,904.95	\$20,262.10	\$45,548.91	\$57,000.00	\$58,375.34	\$94,186.57	660-1705-301500	Interest Earned	\$80,870.69	\$80,870.69	\$80,870.69
\$0.00	\$0.00	\$26,425.00	\$0.00	\$0.00	\$0.00	660-1705-304481	Grants	\$100,000.00	\$100,000.00	\$100,000.00
\$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	\$250,000.00	\$250,000.00
\$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	\$1,130,870.69	\$1,180,870.69	\$1,180,870.69
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	660-1705-105104	CIP Coordinator (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	\$15,765.00	\$15,765.00
\$35.36	\$218.83	\$1,422.70	\$2,000.00	\$422.35	\$633.53	660-1705-105111	Wastewater Lead	\$0.00	\$523.00	\$523.00
\$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	\$1,733.00	\$1,733.00
\$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	\$3,255.00	\$3,255.00
\$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	\$3,580.00	\$3,580.00
\$8,346.84	\$22,552.10	\$28,156.08	\$26,700.00	\$16,990.50	\$22,796.90		PERSONNEL	\$28,698.00	\$24,856.00	\$24,856.00
\$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	\$1,889,000.00
\$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	\$1,889,000.00
\$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	\$1,779,856.00	\$1,913,856.00
\$647,497.26	\$85,212.05	\$223,379.92	(\$713,700.00)	(\$159,348.44)	(\$152,210.25)		RESOURCES OVER REQUIREMENTS	(\$652,827.31)	(\$598,985.31)	(\$732,985.31)
\$1,769,110.89	\$1,854,322.94	\$2,077,702.86	\$1,248,747.94	\$1,918,354.42	\$1,925,492.61		ENDING BALANCE	\$1,272,665.30	\$1,326,507.30	\$1,192,507.30

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	\$224,810.86	\$224,810.86	660-1700-300101	BEGINNING BALANCE	\$164,252.31	\$164,252.31	\$164,252.31
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	660-1700-301500	Interest Earned	\$6,898.60	\$6,898.60	\$6,898.60
\$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	\$1,089,398.60	\$1,089,398.60	\$1,089,398.60
\$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	\$31,684.00	\$31,684.00
\$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	\$16,093.00	\$16,093.00
\$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	\$63,066.00	\$63,066.00
\$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	\$10,454.00	\$10,454.00
\$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	\$6,391.00	\$6,391.00
\$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	\$42,356.00	\$42,356.00
\$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	\$14,397.00	\$14,397.00
\$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	\$32,707.00	\$32,707.00
\$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	\$61,421.00	\$61,421.00
\$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	\$67,563.00	\$67,563.00
\$257,649.20	\$272,029.26	\$306,025.83	\$407,800.00	\$284,473.48	\$461,646.76		PERSONNEL	\$481,193.00	\$468,796.00	\$468,796.00
\$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	\$250,000.00	\$250,000.00
\$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	\$293,000.00	\$293,000.00
\$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	\$1,120,140.71	\$1,120,140.71
\$26,803.86	\$31,921.92	\$38,029.31	(\$82,940.00)	\$41,385.46	(\$60,558.55)		RESOURCES OVER REQUIREMENTS	\$6,860.89	(\$30,742.11)	(\$30,742.11)
\$154,859.63	\$186,781.55	\$224,810.86	\$176,221.55	\$266,196.32	\$164,252.31		ENDING BALANCE	\$171,113.20	\$133,510.20	\$133,510.20

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	\$1,417,896.34	\$1,417,896.34	670-1805-300101	BEGINNING BALANCE	\$1,213,953.54	\$1,213,953.54	\$1,213,953.54
\$5,573.51	\$29,680.08	\$64,110.22	\$65,000.00	\$53,022.18	\$87,405.05	670-1805-301500	Interest Earned	\$50,986.05	\$50,986.05	\$50,986.05
\$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	\$350,986.05	\$350,986.05	\$350,986.05
\$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	\$3,658.00	\$3,658.00
\$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	\$390.00	\$390.00
\$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	\$732.00	\$732.00
\$703.68	\$502.40	\$941.76	\$1,600.00	\$971.32	\$1,871.31	670-1805-105142	Regular PERS System	\$1,035.00	\$805.00	\$805.00
\$7,535.14	\$5,683.98	\$10,336.18	\$13,900.00	\$9,020.31	\$16,719.57		PERSONNEL	\$7,181.00	\$5,585.00	\$5,585.00
\$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	\$599,585.00	\$599,585.00
\$29,293.08	\$22,877.92	\$360,949.90	(\$447,900.00)	(\$159,798.85)	(\$203,942.80)		RESOURCES OVER REQUIREMENTS	(\$250,194.95)	(\$248,598.95)	(\$248,598.95)
\$1,034,068.52	\$1,056,946.44	\$1,417,896.34	\$828,776.44	\$1,258,097.49	\$1,213,953.54		ENDING BALANCE	\$963,758.59	\$965,354.59	\$965,354.59

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	\$304,715.23	\$304,715.23	670-1800-300101	BEGINNING BALANCE	\$320,176.55	\$320,176.55	\$320,176.55
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	660-1800-301500	Interest Earned	\$13,447.42	\$13,447.42	\$13,447.42
\$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	\$895,947.42	\$895,947.42	\$895,947.42
\$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	\$25,923.00	\$25,923.00
\$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	\$78,402.00	\$78,402.00
\$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	\$51,129.00	\$51,129.00
\$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	\$23,994.00	\$23,994.00
\$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	\$31,196.00	\$31,196.00
\$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	\$58,584.00	\$58,584.00
\$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	\$64,442.00	\$64,442.00
\$284,367.66	\$285,144.82	\$300,565.81	\$458,700.00	\$270,252.95	\$449,773.46		PERSONNEL	\$461,643.00	\$447,141.00	\$447,141.00
\$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	\$948,846.81	\$948,846.81
\$13,786.38	\$39,909.96	\$93,865.18	(\$39,850.00)	\$80,572.37	\$15,461.32		RESOURCES OVER REQUIREMENTS	(\$67,401.39)	(\$52,899.39)	(\$52,899.39)
\$170,940.09	\$210,850.05	\$304,715.23	\$293,500.05	\$385,287.60	\$320,176.55		ENDING BALANCE	\$252,775.16	\$267,277.16	\$267,277.16

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 (Loan #62761135821 @3.07%)

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	\$43,907.09	\$43,907.09	155-1200-300101	BEGINNING BALANCE	\$44,164.52	\$44,164.52	\$44,164.52
\$21.43	\$87.18	\$107.90	\$0.00	\$71.74	\$107.59	155-1200-301500	Interest Earned	\$109.17	\$109.17	\$109.17
\$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	\$43,109.17	\$43,109.17	\$43,109.17
\$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	\$7,964.13	\$7,964.13	\$7,964.13
\$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	\$34,886.25	\$34,886.25	\$34,886.25
\$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	\$258.79	\$258.79	\$258.79
\$43,412.77	\$43,649.57	\$43,907.09	\$44,049.03	\$44,053.64	\$44,164.52		ENDING BALANCE	\$44,423.31	\$44,423.31	\$44,423.31



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) 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 (Loan #62761135854 @3.00%)

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	\$55,323.79	\$55,323.79	155-1218-300101	BEGINNING BALANCE	\$59,060.07	\$59,060.07	\$59,060.07
\$44,898.69	\$45,628.25	\$46,613.82	\$45,000.00	\$45,039.33	\$47,851.93	155-1218-304110	Tax - Property Current	\$44,136.63	\$44,136.63	\$44,136.63
\$1,484.88	\$916.58	\$771.82	\$500.00	\$401.98	\$734.35	155-1218-304120	Tax - Property Past Due	\$730.80	\$730.80	\$730.80
\$46,383.57	\$46,544.83	\$47,385.64	\$45,500.00	\$45,441.31	\$48,586.28		RESOURCES	\$44,867.43	\$44,867.43	\$44,867.43
\$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	\$7,770.00	\$7,770.00	\$7,770.00
\$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	\$36,000.00	\$36,000.00	\$36,000.00
\$43,880.00	\$43,846.37	\$43,900.00	\$44,850.00	\$40,695.00	\$44,850.00		DEBT SERVICES	\$43,770.00	\$43,770.00	\$43,770.00
\$43,880.00	\$43,846.37	\$43,900.00	\$44,850.00	\$40,695.00	\$44,850.00		TOTAL REQUIREMENTS	\$43,770.00	\$43,770.00	\$43,770.00
\$2,503.57	\$2,698.46	\$3,485.64	\$650.00	\$4,746.31	\$3,736.28	155-1218-208500	RESOURCES OVER REQUIREMENTS	\$1,097.43	\$1,097.43	\$1,097.43
\$49,139.69	\$51,838.15	\$55,323.79	\$55,088.15	\$60,070.10	\$59,060.07		ENDING BALANCE	\$60,157.50	\$60,157.50	\$60,157.50

Debt Services - South Tank Loan 155-1268 (Loan #S16018 @1.00%)

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	\$100,000.00	\$100,000.00
\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$50,000.00	\$100,000.00		RESOURCES	\$40,000.00	\$100,000.00	\$100,000.00
\$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	\$60,000.00	\$60,000.00
\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00	\$30,000.00	\$60,000.00		TRANSFERS OUT	\$0.00	\$60,000.00	\$60,000.00
\$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	\$8,532.05	\$8,532.05	\$8,532.05
\$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	\$31,378.51	\$31,378.51	\$31,378.51
\$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	\$99,910.56	\$99,910.56
\$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 (#R99100)

The Wastewater Plant Loan is a loan made by the State of Oregon, acting through the Department of Environmental Quality (DEQ). The interest rate on this debt is 2.9%, with a payoff date of 4/1/2029. An annual loan fee applies, which is equal to 0.50% times the outstanding balance. This loan is subject to a reserve requirement equal to 50% of the average annual debt service. The annual debt service is \$450,360, 50% of which is \$225,180. This reserve requirement is to be held in a separate Loan Reserve Account that is held in trust for the benefit of the DEQ.

The interest rate on this debt is 5.0%, with a payoff date of 12/1/2029. The City has explored the possibility of paying down the principal of this higher interest rate loan. Adequate loan reserves are available 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, food & beverage taxes, and transfers from the Urban Renewal District.

Wastewater Treatment Plant (#G06003)

The IFA (Infrastructure Finance Agency) holds a second, smaller wastewater treatment plant loan through Business Oregon.

Debt Services - Wastewater Plant 155-1276 (Loan #R99100 @2.90% and Loan #G06003 @5.00%)

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	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	\$1,101,220.03	\$1,101,220.03	155-1276-300101	BEGINNING BALANCE	\$1,108,272.65	\$1,108,272.65	\$1,108,272.65
\$2,922.71	\$3,784.67	\$6,863.60	\$6,000.00	\$29,005.27	\$34,348.04	155-1276-301500	Interest Earned	\$46,547.45	\$46,547.45	\$46,547.45
\$403,175.76	\$484,935.04	\$514,887.62	\$460,000.00	\$295,936.50	\$509,413.13	155-1276-304245	Tax - Food & Beverage	\$500,000.00	\$500,000.00	\$500,000.00
\$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	\$60,000.00	\$60,000.00
\$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	\$546,547.45	\$606,547.45	\$606,547.45
\$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	\$46,089.35	\$46,089.35	\$46,089.35
\$15,080.00	\$13,253.00	\$11,372.00	\$9,436.00	\$0.00	\$9,436.00	155-1276-205722	Loan Fee - DEQ	\$7,443.29	\$7,443.29	\$7,443.29
\$25,372.50	\$25,685.58	\$26,969.86	\$28,318.35	\$22,661.00	\$28,318.35	155-1276-207630	Principal Payments - IFA	\$29,734.27	\$29,734.27	\$29,734.27
\$360,301.00	\$370,825.00	\$381,657.00	\$392,805.00	\$194,989.00	\$392,805.00	155-1276-207631	Principal Payments - DEQ	\$404,270.65	\$404,270.65	\$404,270.65
\$502,352.50	\$500,525.50	\$498,644.55	\$496,708.55	\$262,092.45	\$496,708.55		DEBT SERVICES	\$494,715.84	\$494,715.84	\$494,715.84
\$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	\$594,715.84	\$594,715.84	\$594,715.84
\$58,745.97	\$143,194.21	\$83,106.67	(\$70,708.55)	\$42,849.32	\$7,052.62	155-1276-208500	RESOURCES OVER REQUIREMENTS	(\$48,168.39)	\$11,831.61	\$11,831.61
\$874,919.15	\$1,018,113.36	\$1,101,220.03	\$971,260.26	\$1,144,069.35	\$1,108,272.65		ENDING BALANCE	\$1,060,104.26	\$1,120,104.26	\$1,120,104.26

Summary of Outstanding Debt

Loan #	Description	Original Amount	Outstanding 6/30/2025	Payments Due FY 2025-26
62761135821	Water Revenue Bond (Interest 3.07%)	\$512,000.00	\$268,072.89	\$42,850.38
62761135854	Water GO Bond (Interest 3.00%)	\$533,000.00	\$277,000.00	\$43,770.00
S16018	South Tank Loan (Interest 1.00%)	\$1,030,000.00	\$853,204.62	\$39,910.56
R99100	DEQ Wastewater Plant Loan (Interest 2.90%)	\$6,671,721.00	\$1,689,339.00	\$457,803.29
G06003	Business Oregon Loan (Interest 5.00%)	\$528,756.00	\$143,565.67	\$36,912.55
Total Debt Activities			\$3,231,182.18	\$621,246.78

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	\$911,098.83	\$911,098.83	160-1605-300101	BEGINNING BALANCE	\$671,820.23	\$671,820.23	\$671,820.23
\$2,803.16	\$14,377.01	\$26,421.13	\$15,000.00	\$24,015.51	\$37,626.18	160-1605-301500	Interest Earned	\$28,216.45	\$28,216.45	\$28,216.45
\$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	\$117,297.99	\$117,297.99	\$117,297.99
\$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	(\$132,702.01)	(\$132,702.01)	(\$132,702.01)
\$751,225.06	\$814,536.39	\$911,098.83	\$566,236.39	\$805,555.66	\$671,820.23		ENDING BALANCE	\$539,118.22	\$539,118.22	\$539,118.22



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 YACHATS

6/9/2025

CAPITAL IMPROVEMENT PROJECTS

			CIP BUDGET		FISCAL 2024-2025		SPEND or CARRY		CIP 5 YEAR PROJECTION							
			ADOPTED APPROP	APPROPS AFTER RECLASS	(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	TOTAL CIP	
PRIORITY	MASTERPLAN	DEPARTMENT / DETAIL	2024-2025		4/2/2025				2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	>2030	2025<	
WATER (WTP)																
1	M/P D-02	System Pressure Release Valve Rehab/ Update	50,000								50,000				50,000	
1	M/P D-03	Windsong Street Service Reconnections	11,000								11,000				11,000	
1	M/P D-04	New PRV at 7th Street & Radar Road	101,000								101,000				101,000	
1	M/P D-05	New PRV on King Street Between 7th and Prospect Ave	101,000								101,000				101,000	
1	M/P D-06	New 8" Water Main on Radar Road at Prospect Ave	57,000								57,000				57,000	
1	M/P D-07	New 8" Water Main on King Street at Prospect Ave	86,000								86,000				86,000	
1	M/P D-10	Combs Circle Pressure Release Valve Rehab	40,000								40,000				40,000	
1	M/P D-13	2ND ST PH3 Loma to River Rd Engineering - Water	15,000	15,000	15,000	1,750	13,250	13,250							0	
1	M/P D-13	2ND ST PH3 Loma to River Rd Waterline Construction	150,000	75,000	42,756		42,756	42,756	284,000						284,000	
1	M/P S-03	Analysis / Engineering SWLCCWUPD	75,000	70,000	70,000	14,362	55,638		50,000	50,000	50,000	50,000	50,000	50,000	300,000	
1	M/P S-05	Reedy Creek Raw Water Pipeline Improvements	208,000	104,000	104,000	25,000	79,000	79,000	300,000						300,000	
1	M/P T-01	Water Plant Electrical Control Systems - MCC (Master Control)	814,000							407,000	407,000				814,000	
1	M/P 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	M/P D-08	New 8" Water Main on West Third Street	167,000							210,000					210,000	
2	M/P D-08	West Third Street Engineering Water							30,000						30,000	
2	M/P D-09	New 4" Water Main and PRV on Horizon Hill Rd (Hillside Rock)	737,000											737,000	737,000	
2	M/P D-11	Yachats Ocean Road Service Reconnections	20,000											20,000	20,000	
2	M/P D-15	Pontiac Street Waterline - 3rd to 4th	88,000							88,000					88,000	
2	M/P D-16	Shell Street Waterline	79,000											79,000	79,000	
2	M/P D-17	Gender Drive and Windy Way Waterlines	254,000											254,000	254,000	
2	M/P D-18	Pontiac Street Waterline - 2nd to 3rd	105,000							105,000					105,000	
2	M/P D-19	Hanley Drive Waterline	47,000											47,000	47,000	
2	M/P P-01	New Radar Road Pump Station	767,000											767,000	767,000	
2	M/P P-02	New Horizon Hill Pump Station & Reservoir	1,079,000											1,079,000	1,079,000	
2	M/P ST-01	New 200,000-gallon Lower Radar Road Reservoir	2,000,000											2,000,000	2,000,000	
2	M/P ST-02	Water Tank Seismic Retrofit Engineering	60,000	30,000	30,000	26,141	3,859	3,859							0	
2	M/P ST-04	Feasibility Work For Water Tank - New Reservoir Site			3,430	3,430			210,000						210,000	
2	M/P 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	M/P T-02	Water Plant Clarifier - Rehabilitation of Drives (\$641K)	250,000	250,000	250,000		250,000	250,000		250,000					250,000	
2	M/P T-03	WTP Mixed Media Filter Rehabilitation	350,000											350,000	350,000	
2	M/P T-04	WTP Pump and Compressor Upgrades	402,000							402,000				402,000	804,000	
2	M/P T-07	WTP Building Seismic Retrofit	270,000											270,000	270,000	
3	M/P 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	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	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	180,000	
		South Tank Seismic Improvements			37,244	37,244									0	
		Water Booster Stations Gensets	70,000	70,000	70,000		70,000		80,000						80,000	
		Water Meter Upgrades	20,000		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		20,000		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	1,869,000	1,652,000	5,043,000	4,190,000	2,190,000	6,513,000	20,727,000
WASTEWATER (WWTP)																
1	M/P G-01	Sewer Line from King St to 3rd St (Manholes D-220 to D-270)	140,000								140,000				140,000	
1	M/P G-02	Mainline A Manhole Between A-040 to A-050	141,000						15,000					141,000	156,000	
1	M/P G-03	Mainline D Manhole D-010 to D-030, Ocean View Drive	263,000								45,000	263,000			308,000	
1	M/P G-04	Hanley Drive Sewer Manholes	40,000	20,000	20,000		20,000	20,000	20,000						20,000	
1	M/P G-05	Wastewater Collection System Design Standards	5,000		20,000		20,000	20,000							0	
1	M/P P-01	Submersible Pump Plug Engineering & Installation	371,000	300,000	300,000	261,992	38,008	38,008							0	
1	M/P P-02	WW Portable + Backup Generator			36,138	36,138									0	
1	M/P P-03	Quiet Water Lift Station Improvements	493,000						50,000	250,000	193,000				493,000	
1	M/P T-02	SBR and Digester Diffuser Membrane Replacement	15,000											15,000	15,000	
1	M/P T-04	PW Rehab - Roofing	200,000										100,000	100,000	200,000	
1	M/P T-04	PW Rehab Exterior Panels	350,000										100,000	250,000	350,000	
1	M/P T-05	Outfall Pipeline Improvements	120,000						30,000	200,000					230,000	
2	M/P F-01	Pontiac Lift Station Force Main Engineering	45,000						12,000						12,000	
2	M/P F-01	Pontiac Lift Station Force Main Improvements	121,000							121,000					121,000	
2	M/P F-02	Riverside Lift Station Force Main Engineering							33,000						33,000	
2	M/P F-02	Riverside Lift Station Force Main Improvements	326,000									326,000			326,000	
2	M/P P-04	Main Lift Station Improve	405,000	166,000	166,000	65,575	100,425	100,425	166,000						166,000	
2	M/P P-05	Parkside Lift Station Improvements	218,000							109,000	109,000				218,000	
2	M/P P-06	Riverside Lift Station Improvements	250,000	50,000	50,000	35,468	14,532			100,000	100,000				200,000	
2	M/P P-07	Pontiac Lift Station Improvements	218,000							109,000	109,000				218,000	
2	M/P T-07	New Biosolids Disposal Site Acquisition	50,000											50,000	50,000	
2	M/P T-08	Biosolids Manure Spreader	100,000											100,000	100,000	
2	M/P T-09	Imps.	223,000											223,000	223,000	
2	M/P T-10	Aerobic Digester Tank Coating and Piping Improvements	330,000											330,000	330,000	
2	M/P T-11	SBR, EQ Basin, & Digester Control System Upgrades	972,000											972,000	972,000	
2	M/P T-12	UV Disinfection Control Upgrades	85,000	85,000	85,000	8,900	76,100	76,100							0	
2	M/P T-13	SBR Basin #3	1,236,000											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	26,000		26,000	26,000							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						85,000	
		949 Yachats River Rd Property Improvements							58,000						58,000	
		West 3rd Street Engineering Wastewater							10,000						10,000	
		Pontiac Lift Station Pump 3 Upgrade			10,000	9,935	65	65							0	
		WW Roll Up Doors			69,913	69,913									0	
		PW Design Standards			240	240									0	
		Wastewater Unplanned / Contingency		25,000					25,000	25,000	25,000	25,000	25,000	25,000	150,000	

CAPITAL IMPROVEMENTS

CITY OF YACHATS

8/9/2025

CAPITAL IMPROVEMENT PROJECTS

				CIP BUDGET		FISCAL 2024-2025		SPEND or CARRY		CIP 5 YEAR PROJECTION						
				ADOPTED APPROP	APPROPS AFTER RECLASS	(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	TOTAL CIP
PRIORITY	MASTERPLAN	DEPARTMENT / DETAIL		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
																0
		STREET PROJECTS														0
		Gimlet Gates	70,000	35,000												0
		Oceanview Drive	50,000													0
		Hwy 101 Curve Delineators**	40,000	35,000	80,000	79,274	726	726							50,000	50,000
		Street Repairs	100,000	100,000	100,000		100,000	100,000		110,000	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	1,025,000
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	0	227,000
CITY SERVICES																
		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
		Radar Speed Trailer								13,000						0
		Masterplan Project Implementations - City Hall									100,000	50,000	50,000	50,000	50,000	300,000
		City Hall Lighting Upgrade	5,609							6,000						6,000
		Generator Rehousing and Relocation for City Hall									45,000					45,000
		Trolley Purchase								121,000						121,000
		Security Upgrade	10,000	20,000	20,000		20,000	3,000	17,000	5,000	15,000					29,000
		TOTAL BEFORE CAPITALIZED LABOR	221,609	155,000	155,000	81,065	73,935	11,935	22,000	166,000	300,000	70,000	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	100,000	500,000
		Landmark Gateway Overlook and Improvements	450,000								150,000	100,000	100,000	100,000		450,000
		Boardwalk Construction	875,000	125,000						250,000	250,000	150,000	150,000	150,000	150,000	1,100,000
		Underground Utilities	200,000							100,000	100,000					200,000
		O'Neil Landmark Property			153,767	153,767										0
		Masterplan Project Implementations - Parks and Trails									100,000	50,000	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	300,000	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		20,000	50,000						50,000
		Generator Rehousing 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	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		160,000						160,000
		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	325,000	355,000	170,000	100,000	100,000	100,000	1,150,000
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	0	1,060,000
LLCM																
		LLCM 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	0	285,000
		ENTERPRISE FUNDS TOTAL	22,373,000	2,153,000	2,153,000	885,396	1,270,003	605,169	572,058	2,483,000	2,606,000	5,804,000	4,844,000	2,455,000	9,995,000	27,437,000
		GENERAL FUNDS TOTAL	6,201,109	1,584,500	1,571,457	534,135	1,027,322	883,372	108,200	2,403,000	1,880,000	770,000	680,000	680,000	630,000	6,803,000
		GRAND TOTAL	28,574,109	3,737,500	3,724,457	1,419,531	2,297,325	1,488,541	680,258	4,886,000	4,486,000	6,574,000	5,524,000	3,135,000	10,625,000	34,240,000
						(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 Reserve	200,000
City Services Operations	Storm Drain Operations	30,000
City Services Operations	Storm Drain Reserve	30,000
City Services Operations	Streets Reserve	100,000
South Tank Loan (IFA)	Wastewater Plant Loan (DEQ)	60,000
System Development Charges	Water Reserve	250,000
Water Operations	Water Reserve	250,000
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 Church Museum Operations	50,000
Visitor Amenities	Little Log Church Museum Reserve	160,000
Visitor Amenities	Parks & Trails Operations	35,000
Visitor Amenities	Parks & Trails Reserve	400,000
Subtotal		\$2,283,000
Urban Renewal Fund	City Services Operations	36,000
Urban Renewal Fund	South Tank Loan (IFA)	100,000
Urban Renewal Fund	Storm Drain Reserve	50,000
Urban Renewal Fund	Streets Reserve	50,000
Urban Renewal Fund	Water Reserve	\$500,000
Subtotal		\$736,000
Total		\$3,019,000

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 District 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	\$498,048.11	\$498,048.11	900-9000-300101	BEGINNING BALANCE	\$356,622.38	\$356,622.38	\$356,622.38
\$3,358.84	\$15,387.13	\$29,938.09	\$25,000.00	\$19,289.93	\$30,948.88	900-9000-301500	Interest Earned	\$14,978.14	\$14,978.14	\$14,978.14
\$452,561.28	\$489,206.39	\$525,523.71	\$530,000.00	\$526,815.34	\$559,657.23	900-9000-304110	Tax - Property Current	\$579,994.44	\$579,994.44	\$579,994.44
\$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	\$7,890.29	\$7,890.29	\$7,890.29
\$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	\$602,862.87	\$602,862.87	\$602,862.87
\$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	\$100,000.00	\$100,000.00
\$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	\$736,000.00	\$736,000.00
\$597,750.00	\$331,000.00	\$536,300.00	\$738,000.00	\$368,000.00	\$740,200.00		TOTAL REQUIREMENTS	\$679,000.00	\$739,000.00	\$739,000.00
(\$130,910.05)	\$181,536.78	\$26,336.12	(\$178,000.00)	\$182,602.48	(\$141,425.73)		RESOURCES OVER REQUIREMENTS	(\$76,137.13)	(\$136,137.13)	(\$136,137.13)
\$290,175.21	\$471,711.99	\$498,048.11	\$318,426.99	\$680,650.59	\$356,622.38		ENDING BALANCE	\$280,485.25	\$220,485.25	\$220,485.25

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	\$587,885
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	14,978
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	\$602,863
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	736,000
Total Requirements	\$539,000	\$536,300	\$738,000	\$740,200	\$739,000
Resources Over (Under) Requirements	\$6,881	\$26,336	(\$178,000)	(\$141,426)	(\$136,137)
Beginning Fund Balance	\$449,396	\$471,712	\$496,427	\$498,048	\$356,622
Ending Fund Balance	\$456,277	\$498,048	\$318,427	\$356,622	\$220,485

*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**



**CITY OF YACHATS
RESOLUTION NO. 2025-263
A RESOLUTION ADOPT FY 2025-26 BUDGET**

BE IT RESOLVED that the City Council of the City of Yachats hereby adopts the budget for the fiscal year 2025-2026 in the amount of \$18,082,596.22 as shown in the tables below, including reserves for future expenditures (Unappropriated Ending Balances or "RFE"). This budget is now on file at 501 N Hwy 101, Yachats, Oregon 97498. The budget is also available for viewing on the City's website at www.yachatsoregon.org.

Beginning Balance	\$ 9,538,802.28
Revenue	\$ 5,524,793.94
Interfund Transfers	\$ 3,019,000.00
Total Resources	\$18,082,596.22

Personnel Services	\$ 1,723,820.00
Materials and Services	\$ 1,784,664.91
Capital Outlay	\$ 4,886,000.00
Debt Services	\$ 621,246.78
Interfund Transfers	\$ 2,283,000.00
Contingencies	\$ 128,000.00
Unappropriated Ending Balance	\$ 6,655,864.53
Total Requirements and RFE	\$18,082,596.22

BE IT RESOLVED that the City Council of the City of Yachats hereby appropriates the amounts in the table below for the fiscal year 2025-2026, for the following purposes:

General Fund

Personnel Services	\$ 777,442.00
Materials and Services	\$ 1,174,614.39
Capital Outlay	\$ 2,403,000.00
Interfund Transfers	\$ 1,380,000.00
Contingencies	\$ 78,000.00
Unappropriated Ending Balance	\$ 2,212,785.91
Total Requirements and RFE	\$ 8,025,842.30



**CITY OF YACHATS
RESOLUTION NO. 2025-263
A RESOLUTION ADOPT FY 2025-26 BUDGET**

Debt Services Funds

Debt Services	\$ 621,246.78
Interfund Transfers	\$ 160,000.00
Unappropriated Ending Balance	\$ 1,345,311.15
Total Requirements and RFE	\$ 2,126,557.93

Enterprise Funds

Personnel Services	\$ 946,378.00
Materials and Services	\$ 610,050.52
Capital Outlay	\$ 2,483,000.00
Interfund Transfers	\$ 743,000.00
Contingencies	\$ 50,000.00
Unappropriated Ending Balance	\$ 3,097,767.47
Total Requirements and RFE	\$ 7,930,195.99

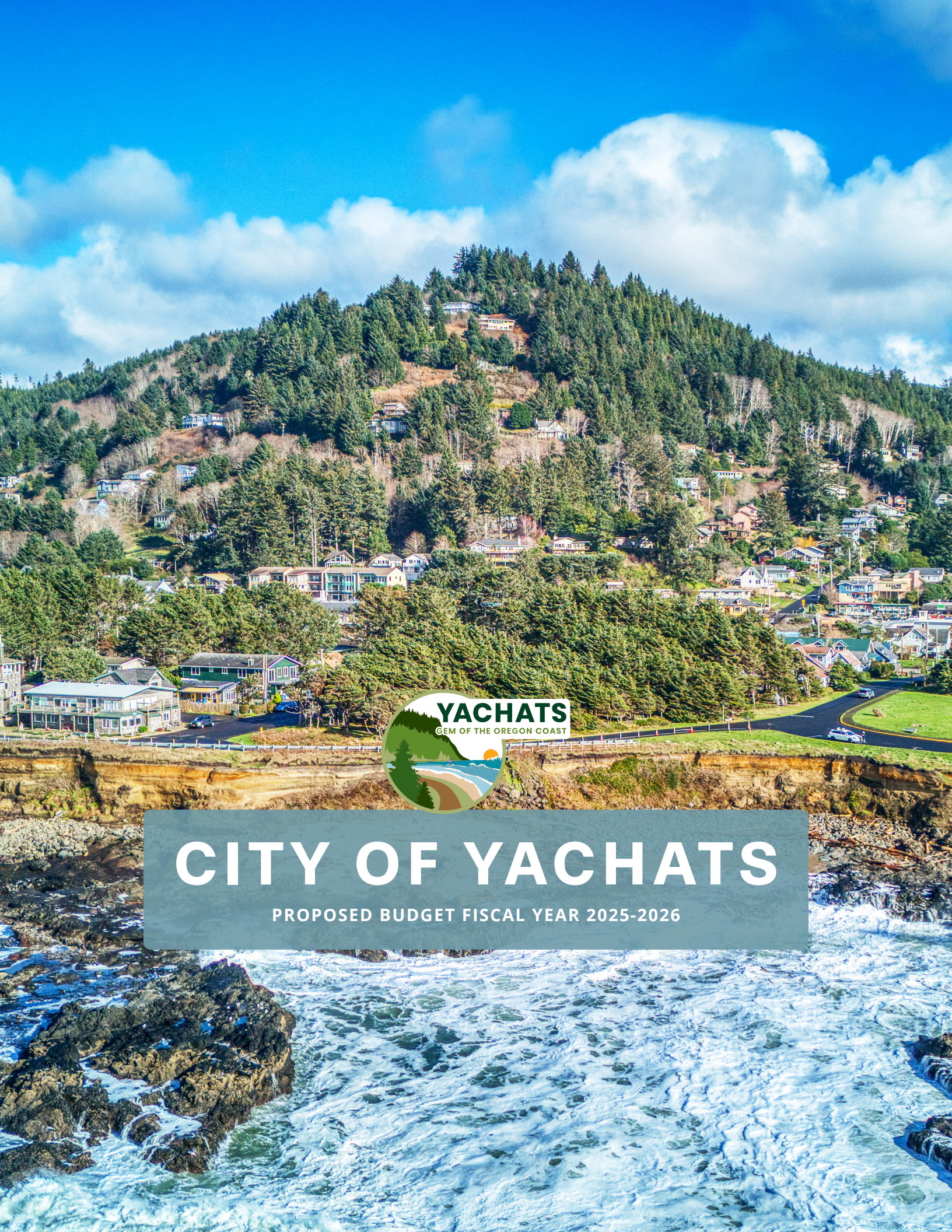
PASSED AND ADOPTED by the City of Yachats City Council on June 18, 2025.

CITY OF YACHATS

By: _____
Craig Berdie, Mayor

ATTESTED BY:

Bobbi Price, City Manager



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, Budget Officer
Don Groth
Brad Webb
Rick Sant
Julie Ekdom
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 Destination Marketing Organization 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.

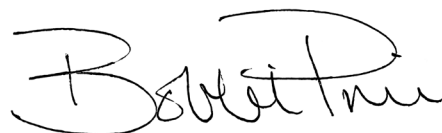
This proposed budget enables the City to pursue its goals and mission while enhancing city services and infrastructure. It reflects the City Council's goals and administrative work plan. Aligning the budget with these goals enables city staff to plan and implement initiatives that benefit the community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

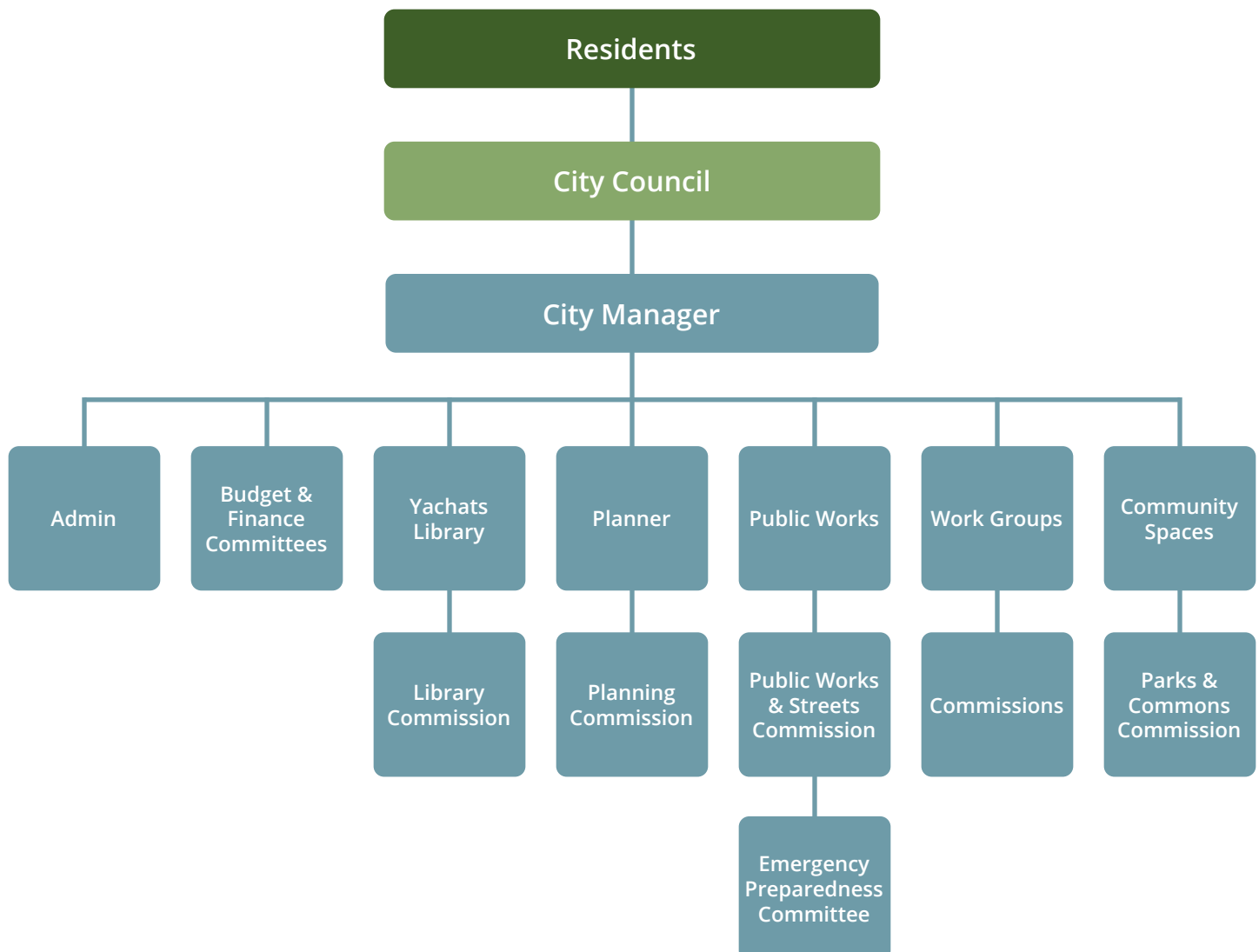
City of Yachats Organizational Chart

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.org.

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, Kathryn 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 Ekdom, 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 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.

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	\$1,524,700	\$1,510,944	\$1,541,700	\$1,589,184	\$1,529,109
Water Services	0	0	0	0	0
Wastewater Services	0	0	0	0	0
Grants	655,000	290,007	440,000	202,260	89,000
Interest	112,000	304,892	238,000	249,182	149,071
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	663,535
Transfers In	461,000	726,000	1,356,000	1,356,000	1,516,000
Total Resources	\$2,935,550	\$3,171,792	\$3,792,700	\$3,625,673	\$4,114,769
Requirements					
Personnel	\$479,780	\$502,682	\$634,040	\$684,634	\$777,442
Materials & Services	946,150	1,002,434	1,178,000	985,257	1,252,614
Capital Outlay	1,046,652	762,190	1,584,500	1,388,752	2,403,000
Debt Service	0	0	0	0	0
Transfers Out	799,000	1,064,000	720,000	720,000	1,380,000
Total Requirements	\$3,271,582	\$3,331,306	\$4,116,540	\$3,778,643	\$5,813,056
Resources Over (Under) Requirements	(\$336,032)	(\$159,514)	(\$323,840)	(\$152,969)	(\$1,698,287)
Beginning Fund Balance	\$3,960,085	\$4,223,556	\$4,199,932	\$4,064,043	\$3,911,073
Ending Fund Balance	\$3,624,053	\$4,064,043	\$3,876,092	\$3,911,073	\$2,212,786

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

ENTERPRISE FUND SUMMARY

Enterprise Funds 2025-2026 Budget Summary

Enterprise Funds Financial Schedules - Total (Water, Wastewater, SDCs) 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	\$0	\$0	\$0	\$0	\$0
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	0	26,425	0	0	100,000
Interest	63,000	136,080	137,000	219,218	180,419
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	1,273,000	1,273,000	910,000	910,000	1,300,000
Total Resources	\$3,115,500	\$3,298,672	\$2,985,000	\$3,060,853	\$3,634,501
Requirements					
Personnel	\$882,584	\$645,084	\$907,100	\$950,937	\$946,378
Materials & Services	626,900	512,570	667,290	489,217	660,051
Capital Outlay	1,307,518	786,262	2,153,000	1,408,228	2,483,000
Debt Service	0	0	0	0	0
Transfers Out	542,000	542,000	853,000	853,000	743,000
Total Requirements	\$3,359,002	\$2,485,916	\$4,580,390	\$3,701,382	\$4,832,429
Resources Over (Under) Requirements	(\$243,502)	\$812,757	(\$1,595,390)	(\$640,529)	(\$1,197,928)
Beginning Fund Balance	\$4,050,691	\$4,123,467	\$4,708,872	\$4,936,224	\$4,295,695
Ending Fund Balance	\$3,807,189	\$4,936,224	\$3,113,482	\$4,295,695	\$3,097,767

*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	\$544,867
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	46,657
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	203,000
Total Resources	\$713,256	\$772,245	\$714,500	\$795,455	\$794,524
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	621,247
Transfers Out	60,000	60,000	160,000	160,000	160,000
Total Requirements	\$685,305	\$685,305	\$784,319	\$784,319	\$781,247
Resources Over (Under) Requirements	\$27,951	\$86,939	(\$69,819)	\$11,136	\$13,277
Beginning Fund Balance	\$1,199,183	\$1,233,959	\$1,260,753	\$1,320,898	\$1,332,034
Ending Fund Balance	\$1,227,134	\$1,320,898	\$1,190,934	\$1,332,034	\$1,345,311

*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	2023-2024	2024-2025	2024-2025	2025-2026
	Adopted	Actual	Adopted	Estimated	Adopted
Resources	Budget	(Soft Close 2)	Budget	Actual*	Budget
Taxes	\$2,029,300	\$2,073,217	\$2,047,200	\$2,147,184	\$2,073,976
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	202,260	189,000
Interest	180,656	447,943	381,000	502,855	376,146
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	678,535
Transfers In**	1,937,000	2,202,000	2,469,000	2,469,000	3,019,000
Total Resources	\$6,764,306	\$7,242,709	\$7,492,200	\$7,481,981	\$8,543,794
Requirements					
Personnel	\$1,362,364	\$1,147,766	\$1,541,140	\$1,635,570	\$1,723,820
Materials & Services	1,573,050	1,515,004	1,845,290	1,474,474	1,912,665
Capital Outlay	2,354,170	1,548,452	3,737,500	2,796,980	4,886,000
Debt Service	625,305	625,305	624,319	624,319	621,247
Transfers Out**	1,401,000	1,666,000	1,733,000	1,733,000	2,283,000
Total Requirements	\$7,315,890	\$6,502,527	\$9,481,249	\$8,264,344	\$11,426,732
Resources Over (Under) Requirements	(\$551,583)	\$740,182	(\$1,989,049)	(\$782,363)	(\$2,882,938)
Beginning Fund Balance	\$9,209,959	\$9,580,983	\$10,169,558	\$10,321,165	\$9,538,802
Ending Fund Balance	\$8,658,376	\$10,321,165	\$8,180,508	\$9,538,802	\$6,655,865

*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.



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	Revenue	% Total
Transient Lodging Tax	\$1,350,000	22.03%
Water Services	1,072,500	17.50%
Wastewater Services	877,500	14.32%
Property Tax	687,261	11.22%
Gifts/Donations	588,000	9.60%
Food & Beverage Tax	500,000	8.16%
Interest Earned	391,125	6.38%
Grants	189,000	3.08%
System Development Charges	89,082	1.45%
State Highway Tax	82,033	1.34%
Franchise Electricity	74,286	1.21%
Rents or Fees; Fines or Liens	52,531	0.86%
Vacation Rental Licenses	30,000	0.49%
Franchise Cable & Telephone	27,491	0.45%
Marijuana Tax	24,390	0.40%
State Revenue/Resources	21,025	0.34%
Franchise Disposal Services	19,834	0.32%
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%
Inventory Sale	1,000	0.02%
Tobacco Tax	566	0.01%
	\$6,127,657	100.00%

How Much Is Budgeted to Be Spent?

Description	Expenditures	% Total
Capital Outlay - Water (CIP)	\$1,889,000	20.65%
Personnel - Salaries	1,134,537	12.40%
Capital Outlay - Library (CIP)	1,005,000	10.99%
Payments on Bonds and Loans	621,247	6.79%
Capital Outlay - Wastewater (CIP)	594,000	6.49%
Materials & Services - Visitor Amenities	456,552	4.99%
Materials & Services - City Services	445,928	4.88%
Capital Outlay - Parks & Trails (CIP)	350,000	3.83%
Materials & Services - Water	329,925	3.61%
Capital Outlay - Commons (CIP)	325,000	3.55%
Capital Outlay - LLCM (CIP)	285,000	3.12%
Materials & Services - Wastewater	280,321	3.06%
Capital Outlay - Streets/Storm Drains (CIP)	272,000	2.97%
Personnel - Retirement Benefits (PERS)	248,381	2.72%
Personnel - Insurance Benefits	220,025	2.41%
Capital Outlay - City Services (CIP)	166,000	1.81%
Materials & Services - Commons	153,544	1.68%
Personnel - Fringe Benefits	120,877	1.32%
Insurance Premiums	97,009	1.06%
Materials & Services - Streets/Storm Drains	56,214	0.61%
Materials & Services - Library	47,925	0.52%
Materials & Services - Parks & Trails	23,999	0.26%
Materials & Services - LLCM	21,248	0.23%
Materials & Services - URD Fund	3,000	0.03%
	\$9,146,732	100.00%

Beginning Balance Including Debt Services: **\$9,895,425**

Revenue Over Expenditures: **(3,019,075)**

Ending Balance Including Debt Services: **\$6,876,350**





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?

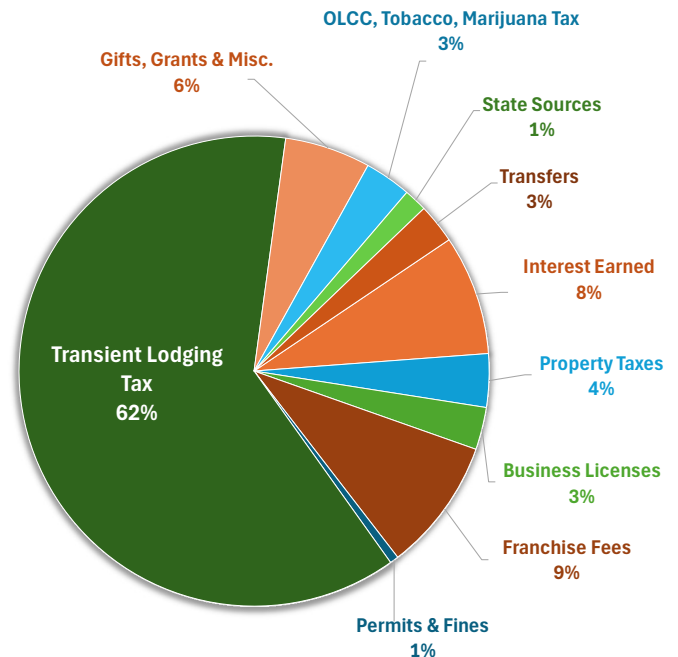
Enterprise Funds are used to manage city services that are paid for directly by the people who use them, rather than through taxes. They operate more like a utility business within the City's financial system, with the goal of being self-sustaining. In Yachats, water and wastewater services are funded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

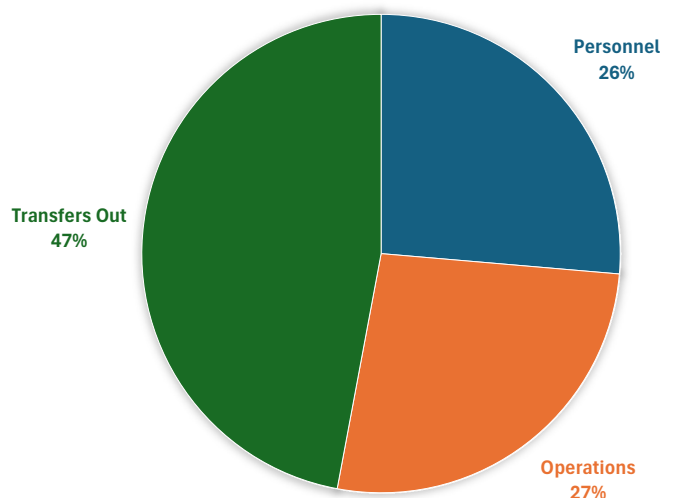
Special or restricted funds are created to manage revenue that must be spent on a specific purpose, as required by law or by the source of the funding. These funds are kept separate from the General Fund to ensure transparency and compliance. In Yachats, restricted funds include the System Development 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.

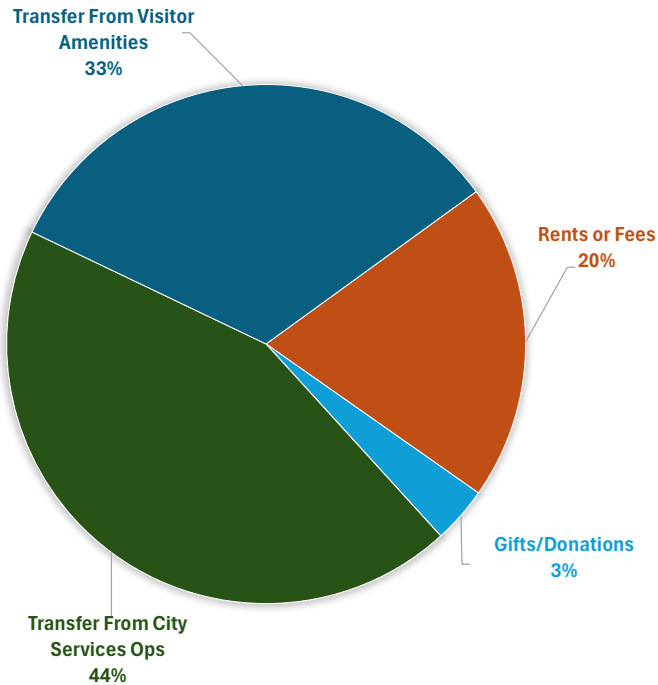


GENERAL FUND - CITY SERVICES
Revenue FY25/26 Proposed

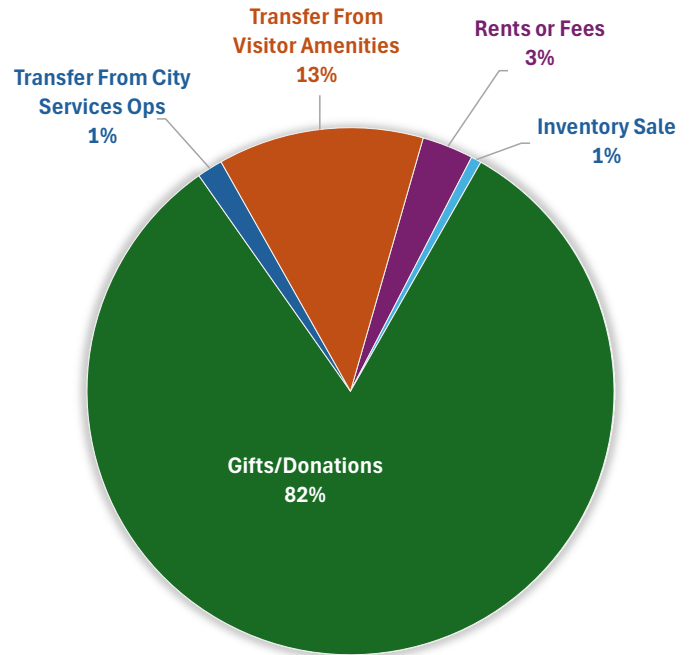


GENERAL FUND - CITY SERVICES
Expenses FY25/26 Proposed

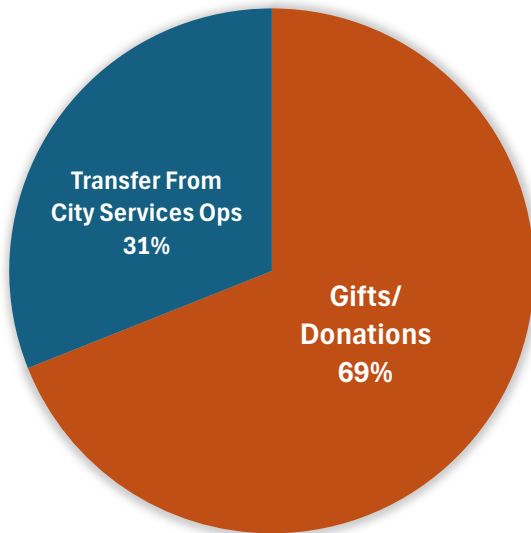
FUND ACCOUNTING OVERVIEW



THE COMMONS
Revenue FY25/26 Proposed



LITTLE LOG MUSEUM
Revenue FY25/26 Proposed



YACHATS LIBRARY
Revenue FY25/26 Proposed



FUND ACCOUNTING OVERVIEW

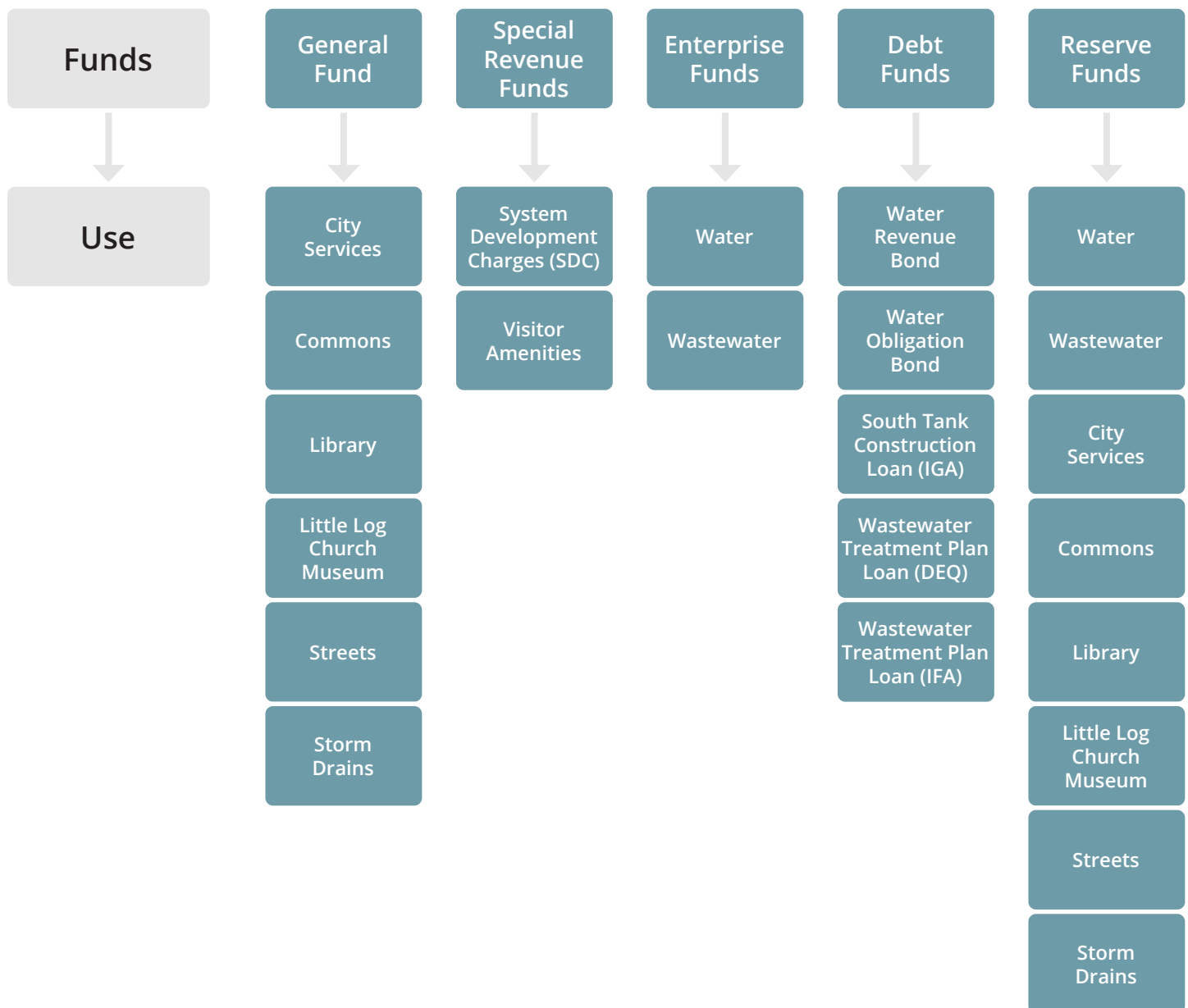
Fund Structure Chart

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	VA 100-1045	Streets 100-1040	Drains 100-1050	Water 660-1700	Wastewater 670-1800	Capital Projects
ADMINISTRATION																
City Manager	105101	1	\$137,160	\$144,018		64,809	6,481	2,880	2,880	2,880	6,481	-	-	31,684	25,923	-
						45.0%	4.5%	2.0%	2.0%	2.0%	4.5%	0.0%	0.0%	22.0%	18.0%	0.0%
Deputy City Recorder	105102	1	\$77,088	\$77,080		46,248	-	-	-	-	-	-	-	16,958	13,874	-
FY24-25 Inc. WOC; FY26 reg rate						60.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	22.0%	18.0%	0.0%
Clerk III - Bookkeeper	105103	1	\$64,920	\$70,114		42,068	-	-	-	-	-	-	-	15,425	12,621	-
						60.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	22.0%	18.0%	0.0%
CIP Coordinator	105104	1	\$53,449	\$58,522		14,631	14,631	-	-	-	-	-	-	16,093	13,167	-
						25.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	27.5%	22.5%	0.0%
Clerk II - Utility Billing / CSC	105105	1	\$52,992	\$59,039		11,808	-	-	-	-	-	-	-	25,977	21,254	-
						20.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	44.0%	36.0%	0.0%
Planner	105108	0.9	\$56,514	\$66,756		53,405	-	-	-	-	-	-	-	7,343	6,008	-
						80.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.0%	9.0%	0.0%
Administrative Assistant	105109	1	\$50,400	\$55,512		41,634	13,878	-	-	-	-	-	-	-	-	-
						75.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Comm Spaces Coordinator	105115	1	\$48,000	\$50,400		-	42,840	7,560	-	-	-	-	-	-	-	-
						0.0%	85.0%	15.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Part -Time Librarian	105116	0.4	\$20,378	\$21,396		-	-	-	21,396	-	-	-	-	-	-	-
Part-Time Children's Librarian	105130	0.3	\$6,000	\$6,000		-	-	-	6,000	-	-	-	-	-	-	-
PUBLIC WORKS																
Water Lead	105110	1	\$99,096	\$105,109		5,255	526	1,051	1,051	2,102	526	2,102	2,102	63,066	1,051	26,277
						5.0%	0.5%	1.0%	1.0%	2.0%	0.5%	2.0%	2.0%	60.0%	1.0%	25.0%
WasteWater Lead	105111	1	\$98,568	\$104,540		2,614	523	523	523	523	523	2,614	2,614	10,454	78,402	5,227
						2.5%	0.5%	0.5%	0.5%	0.5%	0.5%	2.5%	2.5%	10.0%	75.0%	5.0%
Utility Field Foreman	105121	1	\$65,280	\$70,595		1,412	1,412	353	353	353	1,765	4,236	4,236	42,356	14,119	-
						2.0%	2.0%	0.5%	0.5%	0.5%	2.5%	6.0%	6.0%	60.0%	20.0%	0.0%
Utility Worker 2	105114	1	\$60,456	\$63,914		320	320	320	320	320	1,598	1,598	1,598	6,391	51,129	-
						0.5%	0.5%	0.5%	0.5%	0.5%	2.5%	2.5%	2.5%	10.0%	80.0%	0.0%
Utility Worker 1	105122	1	\$44,376	\$47,991		1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	14,397	23,994	-
						2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	30.0%	50.0%	0.0%
Code Enforcer/PW	105119	1	\$52,008	\$57,925		11,585	2,896	1,738	1,159	2,896	11,585	2,896	2,896	11,585	8,689	-
						20.0%	5.0%	3.0%	2.0%	5.0%	20.0%	5.0%	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%	0.0%	5.0%	5.0%	60.0%	30.0%	0.0%
TOTAL FTE		15.6	1,051,445	1,134,537		296,989	84,707	15,625	34,882	10,274	23,678	18,427	18,427	307,105	292,919	31,504
Employer Taxes						31,629	9,021	1,664	3,715	1,094	2,522	2,012	1,962	32,707	31,196	3,355
Insurance Benefits						59,398	16,941	3,125	-	2,055	4,736	3,779	3,685	61,421	58,584	6,301
New PERS Rate 23-25 is just over 21%						65,338	18,636	3,438	6,354	2,260	5,209	4,156	4,054	67,563	64,442	6,931
Total Benefits Cost						156,365	44,598	8,227	10,069	5,409	12,467	9,947	9,701	161,691	154,222	16,587
Percentage						52.65%	52.65%	52.65%	28.87%	52.65%	52.65%	53.98%	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 Lodging Tax (TLT) – Rolling Revenue
- Food & Beverage Tax – Rolling Revenue
- Water Revenue
- Wastewater Revenue

Transient Lodging Tax (TLT) – Rolling Revenue

The City collects a Transient Lodging 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 TLT 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.



Million-Gallon Water Reservoir

REVENUE FORECASTING

Transient Lodging 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	\$231,317.87	\$231,317.87	150-1010-300101	BEGINNING BALANCE	\$159,989.99	\$159,989.99	\$159,989.99
\$6,634.67	\$40,111.69	\$65,802.43	\$63,000.00	\$54,725.57	\$83,672.12	150-1010-301500	Interest Earned	\$45,458.54	\$45,458.54	\$45,458.54
\$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	\$95,458.54	\$95,458.54	\$95,458.54
\$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	\$142,000.00	\$155,000.00	\$155,000.00
\$0.00	\$1,266.00	\$21,264.92	\$150,000.00	\$80,379.92	\$89,318.76	150-1010-407942	Capital Outlay - Buildings	\$11,000.00	\$11,000.00	\$11,000.00
\$0.00	\$1,266.00	\$21,264.92	\$155,000.00	\$139,487.92	\$155,000.00		CAPITAL OUTLAYS	\$153,000.00	\$166,000.00	\$166,000.00
\$0.00	\$1,266.00	\$21,264.92	\$155,000.00	\$139,487.92	\$155,000.00		TOTAL REQUIREMENTS	\$153,000.00	\$166,000.00	\$166,000.00
\$147,934.67	\$38,845.69	\$44,537.51	(\$92,000.00)	(\$84,762.35)	(\$71,327.88)	150-1010-208500	RESOURCES OVER REQUIREMENTS	(\$57,541.46)	(\$70,541.46)	(\$70,541.46)
\$147,934.67	\$186,780.36	\$231,317.87	\$125,780.36	\$146,555.52	\$159,989.99		ENDING BALANCE	\$102,448.53	\$89,448.53	\$89,448.53



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	2025-2026 Adopted Budget by City Council
\$537,148.51	\$752,876.36	\$1,073,044.89	\$828,125.89	\$704,921.86	\$704,921.86	100-1010-300101	BEGINNING BALANCE	\$773,671.53	\$773,671.53	\$773,671.53
\$2,999.92	\$88,411.88	\$215,180.15	\$175,000.00	\$95,103.35	\$148,958.50	100-1010-301500	Interest Earned	\$103,612.06	\$103,612.06	\$103,612.06
\$44,059.34	\$44,724.71	\$45,690.78	\$50,000.00	\$44,147.46	\$46,904.36	100-1010-304110	Property Tax - Current	\$53,621.30	\$53,621.30	\$53,621.30
\$1,543.33	\$898.42	\$756.52	\$1,000.00	\$394.02	\$719.80	100-1010-304120	Property Tax - Past Due	\$887.83	\$887.83	\$887.83
\$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	\$26,477.77	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
\$7,937.76	\$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	\$575.78	\$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 OLCC	\$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	\$1,327,777.36	\$1,327,777.36	\$1,327,777.36
\$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	\$64,809.00	\$64,809.00
\$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	\$12,030.63	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	\$53,405.00	\$53,405.00
\$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	\$5,255.00	\$5,255.00
\$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	\$320.00	\$320.00
\$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	\$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	\$11,585.00	\$11,585.00
\$0.00	\$0.00	\$0.00	\$12,600.00	\$0.00	\$4,200.00	100-1010-105120	Code Enforcement (Now in 105119)	\$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	\$1,412.00	\$1,412.00
\$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	\$1,200.00	\$1,200.00
\$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	\$31,629.00	\$31,629.00
\$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	\$59,398.00	\$59,398.00
\$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	\$65,338.00	\$65,338.00
\$171,754.86	\$251,464.79	\$367,644.25	\$457,300.00	\$293,332.65	\$501,859.26		PERSONNEL	\$474,436.00	\$453,354.00	\$453,354.00
\$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	\$10,000.00	\$10,000.00
\$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	\$10,000.00	\$10,000.00
\$7,512.72	\$5,336.17	\$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	\$186.94	\$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	\$60,000.00	\$60,000.00
\$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	\$470.50	\$1,466.00	\$1,500.00	\$965.95	\$965.95	100-1010-205490	Materials & Services	\$990.10	\$990.10	\$990.10
\$0.00	\$0.00	\$0.00	\$60,000.00	\$0.00	\$0.00	100-1010-208000	Operating Contingency	\$50,000.00	\$50,000.00	\$50,000.00
\$208,141.12	\$411,067.76	\$488,860.71	\$539,900.00	\$230,755.11	\$393,966.78		MATERIALS AND SERVICES	\$451,846.61	\$471,846.61	\$471,846.61
\$61,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1010-217121	Transfer To Streets Ops	\$0.00	\$0.00	\$0.00
\$33,100.00	\$25,000.00	\$290,000.00	\$25,000.00	\$12,500.00	\$25,000.00	100-1010-217122	Transfer To Library Ops	\$180,000.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1010-217				

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	\$250,055.90	\$250,055.90	150-1020-300101	BEGINNING BALANCE	\$361,635.38	\$361,635.38	\$361,635.38
\$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	\$45,000.00	\$120,000.00	\$120,000.00
\$0.00	\$0.00	\$77,040.15	\$120,000.00	\$22,200.00	\$58,878.11	150-1020-407942	Capital Outlay - Buildings	\$205,000.00	\$205,000.00	\$205,000.00
\$1,981.15	\$1,912.47	\$166,499.50	\$359,500.00	\$95,781.87	\$143,420.52		CAPITAL OUTLAYS	\$250,000.00	\$325,000.00	\$325,000.00
\$1,981.15	\$1,912.47	\$166,499.50	\$359,500.00	\$95,781.87	\$143,420.52		TOTAL REQUIREMENTS	\$250,000.00	\$325,000.00	\$325,000.00
\$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)	(\$175,000.00)	(\$175,000.00)
\$153,467.87	\$161,555.40	\$250,055.90	\$134,380.40	\$281,774.03	\$361,635.38		ENDING BALANCE	\$261,635.38	\$186,635.38	\$186,635.38



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	\$54,788.32	\$54,788.32	100-1020-300101	BEGINNING BALANCE	\$118,734.19	\$118,734.19	\$118,734.19
\$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	\$6,481.00	\$6,481.00
\$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	\$526.00	\$526.00
\$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	\$320.00	\$320.00
\$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	\$1,412.00	\$1,412.00
\$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	\$1,200.00	\$1,200.00
\$617.11	\$156.40	\$1,353.31	\$5,800.00	\$2,222.48	\$3,333.72	100-1020-105140	Fringe Benefits	\$8,369.00	\$9,021.00	\$9,021.00
\$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	\$16,941.00	\$16,941.00
\$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	\$18,636.00	\$18,636.00
\$9,994.27	\$3,075.78	\$54,949.77	\$83,000.00	\$42,166.58	\$70,335.33		PERSONNEL	\$119,960.00	\$129,305.00	\$129,305.00
\$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	\$1,326.14	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	\$289,543.76	\$289,543.76
\$40,841.02	(\$16,064.39)	(\$73,762.61)	\$17,800.00	(\$2,340.03)	\$63,945.87		RESOURCES OVER REQUIREMENTS	(\$52,198.76)	(\$61,543.76)	(\$61,543.76)
\$145,292.06	\$128,550.93	\$54,788.32	\$65,150.93	\$52,448.29	\$118,734.19		ENDING BALANCE	\$66,535.43	\$57,190.43	\$57,190.43



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.

Little Log Church Museum 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	\$166,184.65	\$166,184.65	150-1025-300101	BEGINNING BALANCE	\$13,828.91	\$13,828.91	\$13,828.91
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1025-304480	Gifts/Donations	\$130,000.00	\$130,000.00	\$130,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	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	\$160,000.00	\$160,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1025-314864	Transfer From LLCM Ops	\$0.00	\$0.00	\$0.00
\$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	\$290,000.00	\$290,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$1,048.10	\$1,572.15	150-1025-105110	Water Lead	\$3,000.00	\$2,628.00	\$2,628.00
\$0.00	\$0.00	\$0.00	\$0.00	\$75.68	\$113.52	150-1025-105140	Fringe Benefits	\$320.00	\$280.00	\$280.00
\$0.00	\$0.00	\$0.00	\$0.00	\$220.64	\$330.96	150-1025-105141	Insurance Benefits	\$600.00	\$526.00	\$526.00
\$0.00	\$0.00	\$0.00	\$0.00	\$226.07	\$339.11	150-1025-105142	Regular PERS System	\$660.00	\$579.00	\$579.00
\$0.00	\$0.00	\$0.00	\$0.00	\$1,570.49	\$2,355.74		PERSONNEL	\$4,580.00	\$4,013.00	\$4,013.00
\$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	\$289,013.00	\$289,013.00
\$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)	\$987.00	\$987.00
\$208,077.50	\$194,808.50	\$166,184.65	\$85,077.12	\$152,274.60	\$13,828.91		ENDING BALANCE	(\$15,751.09)	\$14,815.91	\$14,815.91



GENERAL FUND

Little Log Church 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	\$18,468.55	\$18,468.55	100-1025-300101	BEGINNING BALANCE	\$17,051.91	\$17,051.91	\$17,051.91
\$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	\$0.00	\$0.00
\$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	\$0.00	\$0.00
\$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	\$50,000.00	\$50,000.00
\$35,115.00	\$21,000.00	\$20,000.00	\$10,000.00	\$5,045.00	\$10,045.00		RESOURCES	\$158,500.00	\$56,000.00	\$56,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-105101	City Manager	\$0.00	\$2,880.00	\$2,880.00
\$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	\$1,051.00	\$1,051.00
\$0.00	\$0.00	\$133.37	\$0.00	\$23.69	\$35.54	100-1025-105111	Wastewater Lead	\$0.00	\$523.00	\$523.00
\$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	\$320.00	\$320.00
\$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	\$1,738.00	\$1,738.00
\$0.00	\$0.00	\$89.52	\$0.00	\$31.39	\$47.09	100-1025-105121	Utility Field Foreman (Journeyman)	\$0.00	\$353.00	\$353.00
\$0.00	\$0.00	\$173.22	\$0.00	\$42.67	\$64.01	100-1025-105122	Utility Worker 1 (Field Utility B)	\$0.00	\$1,200.00	\$1,200.00
\$54.16	\$5.20	\$27.05	\$0.00	\$13.02	\$19.53	100-1025-105140	Fringe Benefits	\$867.00	\$1,664.00	\$1,664.00
\$162.53	\$21.09	\$45.80	\$0.00	\$56.53	\$84.80	100-1025-105141	Insurance Benefits	\$1,628.00	\$3,125.00	\$3,125.00
\$109.62	\$7.90	\$38.26	\$0.00	\$19.68	\$29.52	100-1025-105142	Regular PERS System	\$1,791.00	\$3,438.00	\$3,438.00
\$856.43	\$85.13	\$475.55	\$0.00	\$266.06	\$399.12		PERSONNEL	\$12,425.00	\$23,852.00	\$23,852.00
\$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	\$3,000.00	\$3,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-205335	Custodial Support/Supplies	\$0.00	\$2,500.00	\$2,500.00
\$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	\$10,000.00	\$10,000.00
\$27,813.86	\$13,936.96	\$14,181.52	\$15,400.00	\$6,305.09	\$11,062.52		MATERIALS AND SERVICES	\$15,645.09	\$25,145.09	\$25,145.09
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-217126	Transfer To LLCM Reserve	\$130,000.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		TRANSFERS OUT	\$130,000.00	\$0.00	\$0.00
\$28,670.29	\$14,022.09	\$14,657.07	\$15,400.00	\$6,571.15	\$11,461.64		TOTAL REQUIREMENTS	\$158,070.09	\$48,997.09	\$48,997.09
\$6,444.71	\$6,977.91	\$5,342.93	(\$5,400.00)	(\$1,526.15)	(\$1,416.64)		RESOURCES OVER REQUIREMENTS	\$429.91	\$7,002.91	\$7,002.91
\$6,444.71	\$13,125.62	\$18,468.55	\$13,221.62	\$16,942.40	\$17,051.91		ENDING BALANCE	\$17,481.82	\$24,054.82	\$24,054.82



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	\$329,202.96	\$329,202.96	150-1030-300101	BEGINNING BALANCE	\$325,874.39	\$325,874.39	\$325,874.39
\$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	\$150,000.00	\$150,000.00	\$150,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1030-304480	Gifts/Donations	\$0.00	\$340,000.00	\$340,000.00
\$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	\$200,000.00	\$200,000.00
\$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	\$0.00	\$0.00
\$0.00	\$0.00	\$265,000.00	\$1,000,000.00	\$300,000.00	\$600,000.00		RESOURCES	\$525,000.00	\$540,000.00	\$540,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$3,716.08	\$5,574.12	150-1030-105110	Water Lead	\$5,000.00	\$2,628.00	\$2,628.00
\$0.00	\$0.00	\$0.00	\$0.00	\$268.77	\$403.16	150-1030-105140	Fringe Benefits	\$533.00	\$280.00	\$280.00
\$0.00	\$0.00	\$0.00	\$0.00	\$765.93	\$1,148.90	150-1030-105141	Insurance Benefits	\$1,000.00	\$526.00	\$526.00
\$0.00	\$0.00	\$0.00	\$0.00	\$801.59	\$1,202.39	150-1030-105142	Regular PERS System	\$1,100.00	\$579.00	\$579.00
\$0.00	\$0.00	\$0.00	\$0.00	\$5,552.37	\$8,328.57		PERSONNEL	\$7,633.00	\$4,013.00	\$4,013.00
\$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	\$1,009,013.00	\$1,009,013.00
(\$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)	(\$469,013.00)	(\$469,013.00)
\$279,369.60	\$253,085.16	\$479,202.96	\$898,085.16	\$700,350.55	\$475,874.39		ENDING BALANCE	(\$11,758.61)	\$6,861.39	\$6,861.39



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	\$6,020.89	\$6,020.89	100-1030-300101	BEGINNING BALANCE	(\$5,870.41)	(\$5,870.41)	(\$5,870.41)
\$345.00	\$100.00	\$25.54	\$0.00	\$0.00	\$0.00	100-1030-304480	Gifts/Donations	\$400,000.00	\$110,000.00	\$110,000.00
\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$1,500.00	100-1030-304481	Grants	\$0.00	\$14,000.00	\$14,000.00
\$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	\$0.00	\$0.00
\$33,445.00	\$31,100.00	\$30,025.54	\$25,000.00	\$12,500.00	\$26,500.00		RESOURCES	\$580,000.00	\$124,000.00	\$124,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1030-105101	City Manager	\$0.00	\$2,880.00	\$2,880.00
\$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	\$1,051.00	\$1,051.00
\$17.68	\$0.00	\$244.53	\$0.00	\$0.00	\$0.00	100-1030-105111	Wastewater Lead	\$0.00	\$523.00	\$523.00
\$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	\$320.00	\$320.00
\$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	100-1030-105130	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	\$1,159.00	\$1,159.00
\$0.00	\$0.00	\$30.23	\$0.00	\$0.00	\$0.00	100-1030-105121	Utility Field Foreman (Journeyman)	\$0.00	\$353.00	\$353.00
\$0.00	\$0.00	\$19.25	\$0.00	\$32.00	\$48.00	100-1030-105122	Utility Worker 1 (Field Utility B)	\$0.00	\$1,200.00	\$1,200.00
\$126.81	\$827.02	\$1,201.60	\$1,500.00	\$835.74	\$1,278.93	100-1030-105140	Fringe Benefits	\$2,979.00	\$3,715.00	\$3,715.00
\$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	\$6,354.00	\$6,354.00
\$2,002.15	\$11,575.72	\$19,626.30	\$19,800.00	\$14,049.87	\$22,121.41		PERSONNEL	\$35,789.00	\$44,951.00	\$44,951.00
\$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	\$5,000.00	\$5,000.00
\$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	\$2,500.00	\$2,500.00
\$1,876.19	\$1,903.29	\$1,438.12	\$0.00	\$748.71	\$1,422.78	100-1030-205252	Utilities	\$1,458.35	\$1,500.00	\$1,500.00
\$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	\$5,000.00	\$5,000.00
\$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	\$5,000.00	\$5,000.00
\$45.03	\$235.76	\$0.00	\$0.00	\$23.52	\$35.28	100-1030-205340	Operating Materials & Supplies	\$36.16	\$5,000.00	\$5,000.00
\$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	\$150.00	\$150.00
\$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	\$2,000.00	\$2,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1030-208000	Operating Contingency	\$0.00	\$10,000.00	\$10,000.00
\$23,191.50	\$28,826.73	\$32,027.45	\$10,300.00	\$12,256.98	\$16,269.89		MATERIALS AND SERVICES	\$20,165.90	\$52,322.09	\$52,322.09
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1030-217126	Transfer To Library Reserve	\$525,000.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		TRANSFERS OUT	\$525,000.00	\$0.00	\$0.00
\$25,193.65	\$40,402.45	\$51,653.75	\$30,100.00	\$26,306.85	\$38,391.30		TOTAL REQUIREMENTS	\$580,954.90	\$97,273.09	\$97,273.09
\$8,251.35	(\$9,302.45)	(\$21,628.21)	(\$5,100.00)	(\$13,806.85)	(\$11,891.30)		RESOURCES OVER REQUIREMENTS	(\$954.90)	\$26,726.91	\$26,726.91
\$36,951.55	\$27,649.10	\$6,020.89	\$10,999.10	(\$7,785.96)	(\$5,870.41)		ENDING BALANCE	(\$6,825.31)	\$20,856.50	\$20,856.50



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.

Funding for Parks & Trails

The Parks & Trails are funded by the Visitor

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.

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	\$441,796.86	\$441,796.86	150-1035-300101	BEGINNING BALANCE	\$221,017.45	\$221,017.45	\$221,017.45
\$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
\$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	150-1035-407922	Capital Outlay - Improvement	\$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	\$246,839.76	\$221,017.45		ENDING BALANCE	\$271,017.45	\$271,017.45	\$271,017.45



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	\$8,242.66	\$8,242.66	100-1035-300101	BEGINNING BALANCE	\$13,881.07	\$13,881.07	\$13,881.07
\$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	\$2,880.00	\$2,880.00
\$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	\$2,102.00	\$2,102.00
\$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	\$320.00	\$320.00
\$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	\$2,896.00	\$2,896.00
\$0.00	\$0.00	\$604.99	\$0.00	\$1,098.50	\$1,213.74	100-1035-105121	Utility Field Foreman (Journeyman)	\$0.00	\$353.00	\$353.00
\$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	\$1,200.00	\$1,200.00
\$363.40	\$84.83	\$261.52	\$300.00	\$379.77	\$532.99	100-1035-105140	Fringe Benefits	\$599.00	\$1,094.00	\$1,094.00
\$1,211.52	\$427.80	\$497.38	\$900.00	\$1,393.75	\$2,266.25	100-1035-105141	Insurance Benefits	\$1,125.00	\$2,055.00	\$2,055.00
\$715.53	\$149.03	\$356.90	\$600.00	\$601.31	\$975.49	100-1035-105142	Regular PERS System	\$1,238.00	\$2,260.00	\$2,260.00
\$5,850.90	\$1,730.46	\$4,629.18	\$5,400.00	\$7,529.59	\$12,589.39		PERSONNEL	\$8,589.00	\$15,683.00	\$15,683.00
\$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	\$41,681.33	\$41,681.33
\$17,677.94	\$7,098.41	(\$16,533.69)	\$6,800.00	(\$1,314.00)	\$5,638.41		RESOURCES OVER REQUIREMENTS	\$412.67	(\$6,681.33)	(\$6,681.33)
\$17,677.94	\$24,776.35	\$8,242.66	\$17,356.35	\$6,928.66	\$13,881.07		ENDING BALANCE	\$14,293.74	\$7,199.74	\$7,199.74



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 City Services 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	\$1,527,617.17	\$1,527,617.17	100-1045-300101	BEGINNING BALANCE	\$1,549,485.54	\$1,549,485.54	\$1,549,485.54
\$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	\$6,481.00	\$6,481.00
\$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	\$526.00	\$526.00
\$459.61	\$359.74	\$444.59	\$0.00	\$254.45	\$318.06	100-1045-105111	Wastewater Lead	\$0.00	\$523.00	\$523.00
\$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	\$1,598.00	\$1,598.00
\$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	\$1,765.00	\$1,765.00
\$0.00	\$0.00	\$2,379.57	\$0.00	\$309.36	\$464.04	100-1045-105122	Utility Worker 1 (Field Utility B)	\$0.00	\$1,200.00	\$1,200.00
\$255.98	\$209.06	\$450.22	\$60.00	\$259.75	\$389.63	100-1045-105140	Fringe Benefits	\$1,302.00	\$2,522.00	\$2,522.00
\$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	\$4,736.00	\$4,736.00
\$413.43	\$334.44	\$855.13	\$100.00	\$339.19	\$508.79	100-1045-105142	Regular PERS System	\$2,689.00	\$5,209.00	\$5,209.00
\$4,201.18	\$4,348.43	\$9,391.79	\$860.00	\$6,122.97	\$9,120.86		PERSONNEL	\$18,660.00	\$36,145.00	\$36,145.00
\$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 LLCM Ops	\$20,000.00	\$50,000.00	\$50,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1045-217126	Transfer To LLCM Reserve	\$130,000.00	\$160,000.00	\$160,000.00
\$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	\$870,000.00	\$870,000.00
\$235,065.27	\$492,295.57	\$374,216.59	\$553,360.00	\$368,617.26	\$548,190.45		TOTAL REQUIREMENTS	\$1,285,212.30	\$1,362,697.30	\$1,362,697.30
\$628,020.21	\$57,934.05	\$171,472.19	(\$16,360.00)	(\$24,510.96)	\$21,868.37		RESOURCES OVER REQUIREMENTS	(\$758,712.30)	(\$836,197.30)	(\$836,197.30)
\$1,298,871.69	\$1,356,144.98	\$1,527,617.17	\$1,526,584.98	\$1,503,106.21	\$1,549,485.54		ENDING BALANCE	\$790,773.24	\$713,288.24	\$713,288.24



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	\$44,158.33	\$44,158.33	150-1040-300101	BEGINNING BALANCE	\$66,499.88	\$66,499.88	\$66,499.88
\$0.00	\$0.00	\$250,000.00	\$40,000.00	\$20,000.00	\$40,000.00	150-1040-304481	Grants (ODOT)	\$180,000.00	\$0.00	\$0.00
\$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	\$150,000.00	\$150,000.00
\$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	\$2,628.00	\$2,628.00
\$0.00	\$0.00	\$44.46	\$0.00	\$95.03	\$190.06	150-1040-105111	Wastewater Lead	\$0.00	\$523.00	\$523.00
\$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	\$336.00	\$336.00
\$1,407.61	\$791.08	\$982.87	\$2,000.00	\$759.15	\$990.06	150-1040-105141	Insurance Benefits	\$200.00	\$631.00	\$631.00
\$842.67	\$510.14	\$779.91	\$1,000.00	\$775.57	\$1,077.80	150-1040-105142	Regular PERS System	\$220.00	\$694.00	\$694.00
\$5,773.24	\$3,930.60	\$5,811.05	\$6,600.00	\$5,418.73	\$7,546.20		PERSONNEL	\$1,526.00	\$4,812.00	\$4,812.00
\$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	\$169,812.00	\$169,812.00
(\$214,550.33)	\$3,201.49	(\$60,398.84)	(\$41,600.00)	(\$11,326.90)	\$22,341.55		RESOURCES OVER REQUIREMENTS	\$163,474.00	(\$19,812.00)	(\$19,812.00)
\$101,355.68	\$104,557.17	\$44,158.33	\$19,557.17	\$32,831.43	\$66,499.88		ENDING BALANCE	\$229,973.88	\$46,687.88	\$46,687.88



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	\$67,285.44	\$67,285.44	100-1040-300101	BEGINNING BALANCE	\$72,095.14	\$72,095.14	\$72,095.14
\$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	\$2,102.00	\$2,102.00
\$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	\$2,614.00	\$2,614.00
\$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	\$4,236.00	\$4,236.00
\$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	\$1,200.00	\$1,200.00
\$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	\$2,012.00	\$2,012.00
\$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	\$3,779.00	\$3,779.00
\$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	\$4,156.00	\$4,156.00
\$26,564.23	\$26,448.75	\$20,756.16	\$27,500.00	\$19,360.89	\$30,525.96		PERSONNEL	\$31,746.00	\$28,374.00	\$28,374.00
\$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	\$82,885.21	\$82,885.21
\$52,500.62	(\$1,492.08)	\$1,704.59	(\$12,600.00)	\$675.74	\$4,809.70		RESOURCES OVER REQUIREMENTS	(\$4,223.97)	(\$851.97)	(\$851.97)
\$67,072.93	\$65,580.85	\$67,285.44	\$49,080.85	\$67,961.18	\$72,095.14		ENDING BALANCE	\$67,871.17	\$71,243.17	\$71,243.17



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	\$54,228.04	\$54,228.04	150-1050-300101	BEGINNING BALANCE	\$49,936.18	\$49,936.18	\$49,936.18
\$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
\$79.86	\$552.13	\$1,609.20	\$4,200.00	\$557.79	\$2,008.04	150-1050-105110	Water Lead	\$1,000.00	\$2,628.00	\$2,628.00
\$0.00	\$0.00	\$511.28	\$0.00	\$331.97	\$848.35	150-1050-105111	Wastewater Lead	\$0.00	\$523.00	\$523.00
\$8.14	\$41.38	\$153.91	\$400.00	\$64.31	\$210.19	150-1050-105140	Fringe Benefits	\$106.00	\$336.00	\$336.00
\$24.14	\$177.11	\$510.05	\$1,400.00	\$192.02	\$645.53	150-1050-105141	Insurance Benefits	\$200.00	\$631.00	\$631.00
\$16.77	\$115.90	\$404.01	\$700.00	\$171.81	\$579.75	150-1050-105142	Regular PERS System	\$220.00	\$694.00	\$694.00
\$128.91	\$886.52	\$3,188.45	\$6,700.00	\$1,317.90	\$4,291.86		PERSONNEL	\$1,526.00	\$4,812.00	\$4,812.00
\$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	\$111,812.00	\$111,812.00
\$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)	(\$31,812.00)	(\$31,812.00)
\$70,198.01	\$113,811.49	\$54,228.04	\$54,746.49	\$52,910.14	\$49,936.18		ENDING BALANCE	\$21,410.18	\$18,124.18	\$18,124.18



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	\$9,753.09	\$9,753.09	100-1050-300101	BEGINNING BALANCE	\$23,242.01	\$23,242.01	\$23,242.01
\$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	\$2,102.00	\$2,102.00
\$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	\$2,614.00	\$2,614.00
\$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	\$1,598.00	\$1,598.00
\$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	\$4,236.00	\$4,236.00
\$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	\$1,200.00	\$1,200.00
\$1,068.14	\$961.10	\$775.78	\$1,800.00	\$518.43	\$623.28	100-1050-105140	Fringe Benefits	\$2,049.00	\$1,962.00	\$1,962.00
\$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	\$3,685.00	\$3,685.00
\$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	\$4,054.00	\$4,054.00
\$17,318.30	\$17,755.32	\$14,621.81	\$25,200.00	\$10,488.32	\$14,600.09		PERSONNEL	\$29,376.00	\$28,128.00	\$28,128.00
\$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	\$34,128.00	\$34,128.00
(\$27,688.25)	(\$21,261.16)	(\$10,121.34)	(\$1,500.00)	\$3,016.86	\$13,488.92		RESOURCES OVER REQUIREMENTS	(\$5,376.00)	(\$4,128.00)	(\$4,128.00)
\$41,135.59	\$19,874.43	\$9,753.09	\$8,174.43	\$12,769.95	\$23,242.01		ENDING BALANCE	\$17,866.01	\$19,114.01	\$19,114.01



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	\$2,077,702.86	\$2,077,702.86	660-1705-300101	BEGINNING BALANCE	\$1,925,492.61	\$1,925,492.61	\$1,925,492.61
\$3,904.95	\$20,262.10	\$45,548.91	\$57,000.00	\$58,375.34	\$94,186.57	660-1705-301500	Interest Earned	\$80,870.69	\$80,870.69	\$80,870.69
\$0.00	\$0.00	\$26,425.00	\$0.00	\$0.00	\$0.00	660-1705-304481	Grants	\$100,000.00	\$100,000.00	\$100,000.00
\$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	\$250,000.00	\$250,000.00
\$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	\$1,130,870.69	\$1,180,870.69	\$1,180,870.69
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	660-1705-105104	CIP Coordinator (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	\$15,765.00	\$15,765.00
\$35.36	\$218.83	\$1,422.70	\$2,000.00	\$422.35	\$633.53	660-1705-105111	Wastewater Lead	\$0.00	\$523.00	\$523.00
\$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	\$1,733.00	\$1,733.00
\$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	\$3,255.00	\$3,255.00
\$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	\$3,580.00	\$3,580.00
\$8,346.84	\$22,552.10	\$28,156.08	\$26,700.00	\$16,990.50	\$22,796.90		PERSONNEL	\$28,698.00	\$24,856.00	\$24,856.00
\$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	\$1,889,000.00
\$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	\$1,889,000.00
\$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	\$1,779,856.00	\$1,913,856.00
\$647,497.26	\$85,212.05	\$223,379.92	(\$713,700.00)	(\$159,348.44)	(\$152,210.25)		RESOURCES OVER REQUIREMENTS	(\$652,827.31)	(\$598,985.31)	(\$732,985.31)
\$1,769,110.89	\$1,854,322.94	\$2,077,702.86	\$1,248,747.94	\$1,918,354.42	\$1,925,492.61		ENDING BALANCE	\$1,272,665.30	\$1,326,507.30	\$1,192,507.30

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	\$224,810.86	\$224,810.86	660-1700-300101	BEGINNING BALANCE	\$164,252.31	\$164,252.31	\$164,252.31
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	660-1700-301500	Interest Earned	\$6,898.60	\$6,898.60	\$6,898.60
\$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	\$1,089,398.60	\$1,089,398.60	\$1,089,398.60
\$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	\$31,684.00	\$31,684.00
\$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	\$16,093.00	\$16,093.00
\$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	\$63,066.00	\$63,066.00
\$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	\$10,454.00	\$10,454.00
\$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	\$6,391.00	\$6,391.00
\$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	\$42,356.00	\$42,356.00
\$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	\$14,397.00	\$14,397.00
\$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	\$32,707.00	\$32,707.00
\$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	\$61,421.00	\$61,421.00
\$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	\$67,563.00	\$67,563.00
\$257,649.20	\$272,029.26	\$306,025.83	\$407,800.00	\$284,473.48	\$461,646.76		PERSONNEL	\$481,193.00	\$468,796.00	\$468,796.00
\$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	\$250,000.00	\$250,000.00
\$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	\$293,000.00	\$293,000.00
\$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	\$1,120,140.71	\$1,120,140.71
\$26,803.86	\$31,921.92	\$38,029.31	(\$82,940.00)	\$41,385.46	(\$60,558.55)		RESOURCES OVER REQUIREMENTS	\$6,860.89	(\$30,742.11)	(\$30,742.11)
\$154,859.63	\$186,781.55	\$224,810.86	\$176,221.55	\$266,196.32	\$164,252.31		ENDING BALANCE	\$171,113.20	\$133,510.20	\$133,510.20

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	\$1,417,896.34	\$1,417,896.34	670-1805-300101	BEGINNING BALANCE	\$1,213,953.54	\$1,213,953.54	\$1,213,953.54
\$5,573.51	\$29,680.08	\$64,110.22	\$65,000.00	\$53,022.18	\$87,405.05	670-1805-301500	Interest Earned	\$50,986.05	\$50,986.05	\$50,986.05
\$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	\$350,986.05	\$350,986.05	\$350,986.05
\$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	\$3,658.00	\$3,658.00
\$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	\$390.00	\$390.00
\$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	\$732.00	\$732.00
\$703.68	\$502.40	\$941.76	\$1,600.00	\$971.32	\$1,871.31	670-1805-105142	Regular PERS System	\$1,035.00	\$805.00	\$805.00
\$7,535.14	\$5,683.98	\$10,336.18	\$13,900.00	\$9,020.31	\$16,719.57		PERSONNEL	\$7,181.00	\$5,585.00	\$5,585.00
\$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	\$599,585.00	\$599,585.00
\$29,293.08	\$22,877.92	\$360,949.90	(\$447,900.00)	(\$159,798.85)	(\$203,942.80)		RESOURCES OVER REQUIREMENTS	(\$250,194.95)	(\$248,598.95)	(\$248,598.95)
\$1,034,068.52	\$1,056,946.44	\$1,417,896.34	\$828,776.44	\$1,258,097.49	\$1,213,953.54		ENDING BALANCE	\$963,758.59	\$965,354.59	\$965,354.59

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	\$304,715.23	\$304,715.23	670-1800-300101	BEGINNING BALANCE	\$320,176.55	\$320,176.55	\$320,176.55
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	660-1800-301500	Interest Earned	\$13,447.42	\$13,447.42	\$13,447.42
\$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	\$895,947.42	\$895,947.42	\$895,947.42
\$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	\$25,923.00	\$25,923.00
\$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	\$78,402.00	\$78,402.00
\$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	\$51,129.00	\$51,129.00
\$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	\$23,994.00	\$23,994.00
\$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	\$31,196.00	\$31,196.00
\$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	\$58,584.00	\$58,584.00
\$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	\$64,442.00	\$64,442.00
\$284,367.66	\$285,144.82	\$300,565.81	\$458,700.00	\$270,252.95	\$449,773.46		PERSONNEL	\$461,643.00	\$447,141.00	\$447,141.00
\$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	\$948,846.81	\$948,846.81
\$13,786.38	\$39,909.96	\$93,865.18	(\$39,850.00)	\$80,572.37	\$15,461.32		RESOURCES OVER REQUIREMENTS	(\$67,401.39)	(\$52,899.39)	(\$52,899.39)
\$170,940.09	\$210,850.05	\$304,715.23	\$293,500.05	\$385,287.60	\$320,176.55		ENDING BALANCE	\$252,775.16	\$267,277.16	\$267,277.16

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 (Loan #62761135821 @3.07%)

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	\$43,907.09	\$43,907.09	155-1200-300101	BEGINNING BALANCE	\$44,164.52	\$44,164.52	\$44,164.52
\$21.43	\$87.18	\$107.90	\$0.00	\$71.74	\$107.59	155-1200-301500	Interest Earned	\$109.17	\$109.17	\$109.17
\$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	\$43,109.17	\$43,109.17	\$43,109.17
\$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	\$7,964.13	\$7,964.13	\$7,964.13
\$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	\$34,886.25	\$34,886.25	\$34,886.25
\$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	\$258.79	\$258.79	\$258.79
\$43,412.77	\$43,649.57	\$43,907.09	\$44,049.03	\$44,053.64	\$44,164.52		ENDING BALANCE	\$44,423.31	\$44,423.31	\$44,423.31



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) 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 (Loan #62761135854 @3.00%)

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	\$55,323.79	\$55,323.79	155-1218-300101	BEGINNING BALANCE	\$59,060.07	\$59,060.07	\$59,060.07
\$44,898.69	\$45,628.25	\$46,613.82	\$45,000.00	\$45,039.33	\$47,851.93	155-1218-304110	Tax - Property Current	\$44,136.63	\$44,136.63	\$44,136.63
\$1,484.88	\$916.58	\$771.82	\$500.00	\$401.98	\$734.35	155-1218-304120	Tax - Property Past Due	\$730.80	\$730.80	\$730.80
\$46,383.57	\$46,544.83	\$47,385.64	\$45,500.00	\$45,441.31	\$48,586.28		RESOURCES	\$44,867.43	\$44,867.43	\$44,867.43
\$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	\$7,770.00	\$7,770.00	\$7,770.00
\$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	\$36,000.00	\$36,000.00	\$36,000.00
\$43,880.00	\$43,846.37	\$43,900.00	\$44,850.00	\$40,695.00	\$44,850.00		DEBT SERVICES	\$43,770.00	\$43,770.00	\$43,770.00
\$43,880.00	\$43,846.37	\$43,900.00	\$44,850.00	\$40,695.00	\$44,850.00		TOTAL REQUIREMENTS	\$43,770.00	\$43,770.00	\$43,770.00
\$2,503.57	\$2,698.46	\$3,485.64	\$650.00	\$4,746.31	\$3,736.28	155-1218-208500	RESOURCES OVER REQUIREMENTS	\$1,097.43	\$1,097.43	\$1,097.43
\$49,139.69	\$51,838.15	\$55,323.79	\$55,088.15	\$60,070.10	\$59,060.07		ENDING BALANCE	\$60,157.50	\$60,157.50	\$60,157.50

Debt Services - South Tank Loan 155-1268 (Loan #S16018 @1.00%)

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	\$100,000.00	\$100,000.00
\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$50,000.00	\$100,000.00		RESOURCES	\$40,000.00	\$100,000.00	\$100,000.00
\$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	\$60,000.00	\$60,000.00
\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00	\$30,000.00	\$60,000.00		TRANSFERS OUT	\$0.00	\$60,000.00	\$60,000.00
\$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	\$8,532.05	\$8,532.05	\$8,532.05
\$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	\$31,378.51	\$31,378.51	\$31,378.51
\$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	\$99,910.56	\$99,910.56
\$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 (#R99100)

The Wastewater Plant Loan is a loan made by the State of Oregon, acting through the Department of Environmental Quality (DEQ). The interest rate on this debt is 2.9%, with a payoff date of 4/1/2029. An annual loan fee applies, which is equal to 0.50% times the outstanding balance. This loan is subject to a reserve requirement equal to 50% of the average annual debt service. The annual debt service is \$450,360, 50% of which is \$225,180. This reserve requirement is to be held in a separate Loan Reserve Account that is held in trust for the benefit of the DEQ.

The interest rate on this debt is 5.0%, with a payoff date of 12/1/2029. The City has explored the possibility of paying down the principal of this higher interest rate loan. Adequate loan reserves are available 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, food & beverage taxes, and transfers from the Urban Renewal District.

Wastewater Treatment Plant (#G06003)

The IFA (Infrastructure Finance Agency) holds a second, smaller wastewater treatment plant loan through Business Oregon.

Debt Services - Wastewater Plant 155-1276 (Loan #R99100 @2.90% and Loan #G06003 @5.00%)

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	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	\$1,101,220.03	\$1,101,220.03	155-1276-300101	BEGINNING BALANCE	\$1,108,272.65	\$1,108,272.65	\$1,108,272.65
\$2,922.71	\$3,784.67	\$6,863.60	\$6,000.00	\$29,005.27	\$34,348.04	155-1276-301500	Interest Earned	\$46,547.45	\$46,547.45	\$46,547.45
\$403,175.76	\$484,935.04	\$514,887.62	\$460,000.00	\$295,936.50	\$509,413.13	155-1276-304245	Tax - Food & Beverage	\$500,000.00	\$500,000.00	\$500,000.00
\$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	\$60,000.00	\$60,000.00
\$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	\$546,547.45	\$606,547.45	\$606,547.45
\$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	\$46,089.35	\$46,089.35	\$46,089.35
\$15,080.00	\$13,253.00	\$11,372.00	\$9,436.00	\$0.00	\$9,436.00	155-1276-205722	Loan Fee - DEQ	\$7,443.29	\$7,443.29	\$7,443.29
\$25,372.50	\$25,685.58	\$26,969.86	\$28,318.35	\$22,661.00	\$28,318.35	155-1276-207630	Principal Payments - IFA	\$29,734.27	\$29,734.27	\$29,734.27
\$360,301.00	\$370,825.00	\$381,657.00	\$392,805.00	\$194,989.00	\$392,805.00	155-1276-207631	Principal Payments - DEQ	\$404,270.65	\$404,270.65	\$404,270.65
\$502,352.50	\$500,525.50	\$498,644.55	\$496,708.55	\$262,092.45	\$496,708.55		DEBT SERVICES	\$494,715.84	\$494,715.84	\$494,715.84
\$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	\$594,715.84	\$594,715.84	\$594,715.84
\$58,745.97	\$143,194.21	\$83,106.67	(\$70,708.55)	\$42,849.32	\$7,052.62	155-1276-208500	RESOURCES OVER REQUIREMENTS	(\$48,168.39)	\$11,831.61	\$11,831.61
\$874,919.15	\$1,018,113.36	\$1,101,220.03	\$971,260.26	\$1,144,069.35	\$1,108,272.65		ENDING BALANCE	\$1,060,104.26	\$1,120,104.26	\$1,120,104.26

Summary of Outstanding Debt

Loan #	Description	Original Amount	Outstanding 6/30/2025	Payments Due FY 2025-26
62761135821	Water Revenue Bond (Interest 3.07%)	\$512,000.00	\$268,072.89	\$42,850.38
62761135854	Water GO Bond (Interest 3.00%)	\$533,000.00	\$277,000.00	\$43,770.00
S16018	South Tank Loan (Interest 1.00%)	\$1,030,000.00	\$853,204.62	\$39,910.56
R99100	DEQ Wastewater Plant Loan (Interest 2.90%)	\$6,671,721.00	\$1,689,339.00	\$457,803.29
G06003	Business Oregon Loan (Interest 5.00%)	\$528,756.00	\$143,565.67	\$36,912.55
Total Debt Activities			\$3,231,182.18	\$621,246.78

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	\$911,098.83	\$911,098.83	160-1605-300101	BEGINNING BALANCE	\$671,820.23	\$671,820.23	\$671,820.23
\$2,803.16	\$14,377.01	\$26,421.13	\$15,000.00	\$24,015.51	\$37,626.18	160-1605-301500	Interest Earned	\$28,216.45	\$28,216.45	\$28,216.45
\$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	\$117,297.99	\$117,297.99	\$117,297.99
\$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	(\$132,702.01)	(\$132,702.01)	(\$132,702.01)
\$751,225.06	\$814,536.39	\$911,098.83	\$566,236.39	\$805,555.66	\$671,820.23		ENDING BALANCE	\$539,118.22	\$539,118.22	\$539,118.22



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 YACHATS CAPITAL IMPROVEMENT PROJECTS

6/9/2025

			CIP BUDGET		FISCAL 2024-2025		SPEND or CARRY		CIP 5 YEAR PROJECTION						TOTAL CIP
			ADOPTED APPROP	APPROPS AFTER RECLASS	(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	
PRIORITY	MASTERPLAN	DEPARTMENT / DETAIL	2024-2025		4/2/2025				2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	>2030	2025+
WATER (WTP)															
1	M/P D-02	System Pressure Release Valve Rehab/ Update	50,000								50,000				50,000
1	M/P D-03	Windsong Street Service Reconnections	11,000								11,000				11,000
1	M/P D-04	New PRV at 7th Street & Radar Road	101,000								101,000				101,000
1	M/P D-05	New PRV on King Street Between 7th and Prospect Ave	101,000								101,000				101,000
1	M/P D-06	New 8" Water Main on Radar Road at Prospect Ave	57,000								57,000				57,000
1	M/P D-07	New 8" Water Main on King Street at Prospect Ave	86,000								86,000				86,000
1	M/P D-10	Combs Circle Pressure Release Valve Rehab	40,000								40,000				40,000
1	M/P D-13	2ND ST PH3 Loma to River Rd Engineering - Water	15,000	15,000	15,000	1,750	13,250	13,250							0
1	M/P D-13	2ND ST PH3 Loma to River Rd Waterline Construction	150,000	75,000	42,756		42,756	42,756	284,000						284,000
1	M/P S-03	Analysis / Engineering SWLCLWUPD	75,000	70,000	70,000	14,362	55,638		50,000	50,000	50,000	50,000	50,000	50,000	300,000
1	M/P S-05	Reedy Creek Raw Water Pipeline Improvements	208,000	104,000	104,000	25,000	79,000	79,000	300,000						300,000
1	M/P T-01	Water Plant Electrical Control Systems - MCC (Master Control)	814,000							407,000	407,000				814,000
1	M/P 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	M/P D-08	New 8" Water Main on West Third Street	167,000							210,000					210,000
2	M/P D-08	West Third Street Engineering Water							30,000						30,000
2	M/P D-09	New 4" Water Main and PRV on Horizon Hill Rd (Hillside Rock)	737,000											737,000	737,000
2	M/P D-11	Yachats Ocean Road Service Reconnections	20,000											20,000	20,000
2	M/P D-15	Pontiac Street Waterline - 3rd to 4th	88,000							88,000					88,000
2	M/P D-16	Shell Street Waterline	79,000											79,000	79,000
2	M/P D-17	Gender Drive and Windy Way Waterlines	254,000											254,000	254,000
2	M/P D-18	Pontiac Street Waterline - 2nd to 3rd	105,000							105,000					105,000
2	M/P D-19	Hanley Drive Waterline	47,000											47,000	47,000
2	M/P P-01	New Radar Road Pump Station	767,000											767,000	767,000
2	M/P P-02	New Horizon Hill Pump Station & Reservoir	1,079,000											1,079,000	1,079,000
2	M/P ST-01	New 200,000-gallon Lower Radar Road Reservoir	2,000,000											2,000,000	2,000,000
2	M/P ST-02	Water Tank Seismic Retrofit Engineering	60,000	30,000	30,000	26,141	3,859	3,859							0
2	M/P ST-04	Feasibility Work For Water Tank - New Reservoir Site			3,430	3,430			210,000						210,000
2	M/P ST-05	1,000,000-gallon Reservoir Replacement	6,000,000								4,000,000	4,000,000	2,000,000		10,000,000
2		Property Acquisition for Reservoir Replacement							750,000						0
2	M/P T-02	Water Plant Clarifier - Rehabilitation of Drives (\$641K)	250,000	250,000	250,000		250,000	250,000		250,000					250,000
2	M/P T-03	WTP Mixed Media Filter Rehabilitation	350,000											350,000	350,000
2	M/P T-04	WTP Pump and Compressor Upgrades	402,000							402,000				402,000	804,000
2	M/P T-07	WTP Building Seismic Retrofit	270,000											270,000	270,000
3	M/P 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	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	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		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	25,000	25,000	25,000	25,000	25,000	20,000
		Water Unplanned / Contingency			25,000		20,000		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	572,055	1,869,000	1,652,000	5,043,000	4,190,000	2,190,000	20,727,000
WASTEWATER (WWTP)															
1	M/P G-01	Sewer Line from King St to 3rd St (Manholes D-220 to D-270)	140,000								140,000				140,000
1	M/P G-02	Mainline A Manhole Between A-040 to A-050	141,000						15,000					141,000	156,000
1	M/P G-03	Mainline D Manhole D-010 to D-030, Ocean View Drive	263,000								45,000	263,000			308,000
1	M/P G-04	Hanley Drive Sewer Manholes	40,000	20,000	20,000		20,000	20,000	20,000						20,000
1	M/P G-05	Wastewater Collection System Design Standards	5,000		20,000		20,000	20,000							0
1	M/P P-01	Submersible Pump Plus Engineering & Installation	371,000	300,000	300,000	281,992	38,008	38,008							0
1	M/P P-02	WW Portable + Backup Generator			36,138	36,138									0
1	M/P P-03	Quiet Water Lift Station Improvements	493,000						50,000	250,000	193,000				493,000
1	M/P T-02	SRB and Digester Diffuser Membrane Replacement	15,000											15,000	15,000
1	M/P T-04	PW Rehab - Roofing	200,000										100,000	100,000	200,000
1	M/P T-04	PW Rehab Exterior Panels	350,000										100,000	250,000	350,000
1	M/P T-05	Outfall Pipeline Improvements	120,000						30,000	200,000					230,000
2	M/P F-01	Pontiac Lift Station Force Main Engineering	45,000						12,000						12,000
2	M/P F-01	Pontiac Lift Station Force Main Improvements	121,000							121,000					121,000
2	M/P F-02	Riverside Lift Station Force Main Engineering							33,000						33,000
2	M/P F-02	Riverside Lift Station Force Main Improvements	326,000									326,000			326,000
2	M/P P-04	Main Lift Station Improve	405,000	166,000	166,000	65,575	100,425	100,425	166,000						166,000
2	M/P P-05	Parkside Lift Station Improvements	218,000							109,000	109,000				218,000
2	M/P P-06	Riverside Lift Station Improvements	250,000	50,000	50,000	35,468	14,532			100,000	100,000				200,000
2	M/P P-07	Pontiac Lift Station Improvements	218,000							109,000	109,000				218,000
2	M/P T-07	New Biosolids Disposal Site Acquisition	50,000											50,000	50,000
2	M/P T-08	Biosolids Manure Spreader	100,000											100,000	100,000
2	M/P T-09	Imps.	223,000											223,000	223,000
2	M/P T-10	Aerobic Digester Tank Coating and Piping Improvements	330,000											330,000	330,000
2	M/P T-11	SRB, EQ Basin, & Digester Control System Upgrades	972,000											972,000	972,000
2	M/P T-12	UV Disinfection Control Upgrades	85,000	85,000	85,000	8,900	76,100	76,100							0
2	M/P T-13	SRB Basin #3	1,236,000											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	26,000		26,000	26,000							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						85,000
		949 Yachats River Rd Property Improvements							58,000						58,000
		West 3rd Street Engineering Wastewater							10,000						10,000
		Pontiac Lift Station Pump 3 Upgrade			10,000	9,935	65	65							0
		WW Roll Up Doors			69,913	69,913									0
		PW Design Standards			240										0
		Wastewater Unplanned / Contingency		25,000					25,000	25,000	25,000	25,000	25,000	25,000	150,000
		TOTAL WWTP	7,187,000	1,099,000	1,099,000	517,097	581,903	552,968	0	594,000	954,000	761,000	654,000	265,000	6,710,000
		TOTAL ENTERPRISE BEFORE CAPITALIZED LABOR	22,373,000	2,153,000	2,153,000	885,396	1,270,003	605,169	572,055	2,483,000	2,606,000	5,804,000	4,844,000	2,455,000	27,437,000

CAPITAL IMPROVEMENTS

CITY OF YACHATS

8/9/2025

CAPITAL IMPROVEMENT PROJECTS

				CIP BUDGET		FISCAL 2024-2025		SPEND or CARRY		CIP 5 YEAR PROJECTION						
				ADOPTED APPROP	APPROPS AFTER RECLASS	(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	TOTAL CIP
PRIORITY	MASTERPLAN	DEPARTMENT / DETAIL		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
																0
		STREET PROJECTS														0
		Gimlet Gates	70,000	35,000												0
		Oceanview Drive	50,000													0
		Hwy 101 Curve Delineators**	40,000	35,000	80,000	79,274	726	726							50,000	50,000
		Street Repairs	100,000	100,000	100,000		100,000	100,000		110,000	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	1,025,000
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	0	227,000
CITY SERVICES																
		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
		Radar Speed Trailer								13,000						0
		Masterplan Project Implementations - City Hall									100,000	50,000	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								121,000						121,000
		Security Upgrade	10,000	20,000	20,000		20,000	3,000	17,000	5,000	15,000					29,000
		TOTAL BEFORE CAPITALIZED LABOR	221,609	155,000	155,000	81,065	73,935	11,935	22,000	166,000	300,000	70,000	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	100,000	500,000
		Landmark Gateway Overlook and Improvements	450,000								150,000	100,000	100,000	100,000		450,000
		Boardwalk Construction	875,000	125,000						250,000	250,000	150,000	150,000	150,000	150,000	1,100,000
		Underground Utilities	200,000							100,000	100,000					200,000
		O'Neil Landmark Property			153,767	153,767										0
		Masterplan Project Implementations - Parks and Trails									100,000	50,000	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	300,000	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		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	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		160,000						160,000
		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	325,000	355,000	170,000	100,000	100,000	100,000	1,150,000
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	0	1,060,000
LLCM																
		LLCM 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	0	285,000
		ENTERPRISE FUNDS TOTAL	22,373,000	2,153,000	2,153,000	885,396	1,270,003	605,169	572,058	2,483,000	2,606,000	5,804,000	4,844,000	2,455,000	9,995,000	27,437,000
		GENERAL FUNDS TOTAL	6,201,109	1,584,500	1,571,457	534,135	1,027,322	883,372	108,200	2,403,000	1,880,000	770,000	680,000	680,000	630,000	6,803,000
		GRAND TOTAL	28,574,109	3,737,500	3,724,457	1,419,531	2,297,325	1,488,541	680,258	4,886,000	4,486,000	6,574,000	5,524,000	3,135,000	10,625,000	34,240,000
						(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 Reserve	200,000
City Services Operations	Storm Drain Operations	30,000
City Services Operations	Storm Drain Reserve	30,000
City Services Operations	Streets Reserve	100,000
South Tank Loan (IFA)	Wastewater Plant Loan (DEQ)	60,000
System Development Charges	Water Reserve	250,000
Water Operations	Water Reserve	250,000
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 Church Museum Operations	50,000
Visitor Amenities	Little Log Church Museum Reserve	160,000
Visitor Amenities	Parks & Trails Operations	35,000
Visitor Amenities	Parks & Trails Reserve	400,000
Subtotal		\$2,283,000
Urban Renewal Fund	City Services Operations	36,000
Urban Renewal Fund	South Tank Loan (IFA)	100,000
Urban Renewal Fund	Storm Drain Reserve	50,000
Urban Renewal Fund	Streets Reserve	50,000
Urban Renewal Fund	Water Reserve	\$500,000
Subtotal		\$736,000
Total		\$3,019,000

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 District 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	\$498,048.11	\$498,048.11	900-9000-300101	BEGINNING BALANCE	\$356,622.38	\$356,622.38	\$356,622.38
\$3,358.84	\$15,387.13	\$29,938.09	\$25,000.00	\$19,289.93	\$30,948.88	900-9000-301500	Interest Earned	\$14,978.14	\$14,978.14	\$14,978.14
\$452,561.28	\$489,206.39	\$525,523.71	\$530,000.00	\$526,815.34	\$559,657.23	900-9000-304110	Tax - Property Current	\$579,994.44	\$579,994.44	\$579,994.44
\$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	\$7,890.29	\$7,890.29	\$7,890.29
\$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	\$602,862.87	\$602,862.87	\$602,862.87
\$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	\$100,000.00	\$100,000.00
\$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	\$736,000.00	\$736,000.00
\$597,750.00	\$331,000.00	\$536,300.00	\$738,000.00	\$368,000.00	\$740,200.00		TOTAL REQUIREMENTS	\$679,000.00	\$739,000.00	\$739,000.00
(\$130,910.05)	\$181,536.78	\$26,336.12	(\$178,000.00)	\$182,602.48	(\$141,425.73)		RESOURCES OVER REQUIREMENTS	(\$76,137.13)	(\$136,137.13)	(\$136,137.13)
\$290,175.21	\$471,711.99	\$498,048.11	\$318,426.99	\$680,650.59	\$356,622.38		ENDING BALANCE	\$280,485.25	\$220,485.25	\$220,485.25

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	\$587,885
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	14,978
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	\$602,863
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	736,000
Total Requirements	\$539,000	\$536,300	\$738,000	\$740,200	\$739,000
Resources Over (Under) Requirements	\$6,881	\$26,336	(\$178,000)	(\$141,426)	(\$136,137)
Beginning Fund Balance	\$449,396	\$471,712	\$496,427	\$498,048	\$356,622
Ending Fund Balance	\$456,277	\$498,048	\$318,427	\$356,622	\$220,485

*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**



**CITY OF YACHATS
RESOLUTION NO. 2025-260
A RESOLUTION ADOPTING THE 2025-2026
CITY OF YACHATS URBAN RENEWAL AGENCY BUDGET**

BE IT RESOLVED that the Board of Directors of the Yachats Urban Renewal Agency hereby adopts the budget for the fiscal year 2025-26 in the amount of \$959,485.25 as summarized in the table below, including the reserve for future expenditures (Unappropriated Ending Balance or "RFE"). This budget is now on file at 501 N Hwy 101, Yachats, Oregon 97498. The budget is also available for viewing on the City's website at www.yachatsoregon.org.

Making Appropriations

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2025, and for the purposes shown below are hereby appropriated:

Beginning Balance	\$ 356,622.28
Revenue	\$ 602,862.87
Total Resources	\$ 959,485.25

Materials and Services	\$ 3,000.00
Interfund Transfers	\$ 676,000.00
Unappropriated Ending Balance	\$ 280,485.25
Total Requirements and RFE	\$ 959,485.25

Declaration of Tax Increment

BE IT RESOLVED that the Board of Directors of the Yachats Urban Renewal Agency hereby resolves to certify to the Lincoln County Assessor a request for the Yachats Urban Renewal District Plan Area for the maximum amount of revenue that may be raised, by dividing the taxes under Section 1c, Article IX, of the Oregon Constitution and ORS Chapter 457.

PASSED AND ADOPTED by the Yachats Urban Renewal Agency on June 18, 2025.

APPROVED by the Chair of the Agency on June 18, 2025.

CITY OF YACHATS

By: _____
Craig Berdie, Mayor

ATTESTED BY:

Bobbi Price, City Manager