



**City of Yachats
Finance Committee Meeting
To Be Held Via Zoom & In Person
Thursday, April 9, 2026, 2:00 PM**

In Person Meeting Location:

Commons Building, Civic Meeting Room 1
441 N. Hwy 101, Yachats OR 97498

Join Zoom Meeting

<https://us02web.zoom.us/j/82455077267>

Meeting ID: 824 5507 7267

Agenda

Regular Session

- I. Call to Order**
- II. Announcements & Correspondence**
- III. Citizens' Concerns** (limited to items not on the Agenda, 5-minute limitation per person)
- IV. Ongoing Business**
 - a. FY 26/27 CIP Planning Process Continued
 - b. Draft Operating Budget Planning with CIP Spending
- V. Other Business**
 - a. From Committee
 - b. From Staff
- VI. Adjourn**

This meeting is 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 meetings 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.
POSTED April 7, 2026 By: Kimmie Jackson, Recorder

		Budget	Spending	Anticipated Invoices	Grants/Gifts Received	Grants/Gifts Anticipated
STREETS						
	Loma to River Rd General Engineering	20,000				
E2PHS3ST	Loma to River Rd General Construction	30,000	47,511.40			
STRTPV26	Street Repairs	110,000	90,306.36			
3STIMPST	West 3rd Street Engineering - Streets	5,000	4,929.87			
CRSWLKFL	Crosswalk Flashers	0	3,110.00			
OCEANVIE	Ocean View Drive Delineators	0	3,567.17			
	TOTAL GENERAL STREETS BEFORE CAPITALIZED LABOR	165,000	149,424.80			
STORM DRAINS						
	Loma to River Rd Storm Drains	40,000	37590			
MARINESDR	Marine/101 Storm Drain	60,000				
	Overlook Drive Storm Drain Upgrade Engineering and Const	0		10000		
3STIMPST	West 3rd Street Engineering - Storm Drains	7,000	5863.87			
	TOTAL STORMS BEFORE CAPITALIZED LABOR	107,000	43,453.87			
CITY SERVICES (CITY HALL)						
	Conex Replacement and Supplies	11000	11964.27	5000		
	Code Compliance Vehicle	10000				
	Radar Speed Trailer	13000	13165.5			
CHLTUPGR	City Hall Lighting Upgrade	6000	5935			
TROLLEY1	Trolley Purchase	121000	127324		50,000.00	
STARLINK	Starlink Antenna	0	2189			
	Security Upgrade	5000				
	TOTAL CITY SERVICES BEFORE CAPITALIZED LABOR	166000	160577.77			
PARKS & TRAILS						
BOARDWLK	Boardwalk Construction	250000	40706.93			732,696.00
	Underground Utilities	100000				
	TOTAL PARKS & TRAILS BEFORE CAPITALIZED LABOR	350000	40706.93			
COMMONS						
COMMSHEL	Emergency Shelter - Commons	10000	373.5			
COMMSDLT	Sound / Lighting Updates	50000	53960.41			
	Generator Rehousing and Relocation - Resiliency Measure	15000				
CIVICOMP	Park Plan / Civic Plan / Masterplan	20000	5025			
COMRSTRM	Public Restroom	25000	49457.82	0	2,500.00	
	Stairs NE Entrance	45000				
COMMPAV1	Pavilion Upgrades	160000	4168.95	19225		
COMMADDI	Commons Addition for YYFAP - Geotech Study	0	15939			
COMMSDAC	Commons Acoustic Panels MP Room	0	15060			
	TOTAL COMMONS BEFORE CAPITALIZED LABOR	325000	143984.68			
LIBRARY						
	Preconstruction and Construction	880000	879509.37	418.75	340,000.00	
LIBRARY1-FURNISHG	Interior Finishing	100000	126864.08	13000		
	Interior Wall Felt	25000				
	TOTAL LIBRARY BEFORE CAPITALIZED LABOR	1,005,000.00	1,006,373.45			
LITTLE LOG CHURCH MUSEUM						
LLCMRENO	LLCM Rehabilitation	285000	232938.81	22000	130,000.00	
	TOTAL GENERAL FUND BEFORE CAPITALIZED LABOR	2,403,000.00	1,777,460.31			

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CITY OF YACHATS
CAPITAL IMPROVEMENT PROJECTS

4/9/2026

				CIP BUDGET		FISCAL 2025-2026		SPEND or CARRY		CIP 5 YEAR PROJECTION						
				ADOPTED APPROP	APPROPS AFTER RECLASS	(ACTUAL) SPEND TO DATE	(REMAINING) AVAILABLE TO YEAR END	Estimated Spending through June	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	ESTIMATED COST	2025-2026	4/9/2026	4/9/2026				2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	>2031	2026<
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 Waterline Construction	150,000	284,000	284,000	282,197	1,803	0	0							0
1	M/P S-03	Analysis / Engineering SWLCWPUD	75,000	50,000	50,000	11,157	38,843	0		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	300,000	7,802	7,802		0			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	48,837	48,837	0	0		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 (3rd) Street	167,000							210,000						210,000
2	M/P D-08	West Third Street Engineering Water		30,000	30,000	9,950	20,050	20,050	0							0
2	M/P D-09	New 4" Water Main and PRV on Horizon Hill Road (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-04	Feasibility Study For Water Tank - New Reservoir Site A		210,000	136,982	136,982	0	0	0							0
2	M/P ST-04	Feasibility Study For Water Tank - New Reservoir Site B		0	73,000			73,000	0	170,000						170,000
2	M/P ST-05	1,000,000-gallon Reservoir Replacement	8,000,000								4,000,000	4,000,000				8,000,000
		Property Acquisition for Reservoir Replacement		750,000	750,000	0	0	0	750,000							0
2	M/P T-02	Water Plant Clarifier - Rehabilitation of Drives (\$641K)	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 Compressor Upgrades	20,000									20,000				20,000
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	30,000	32,385	32,385	0			40,000	40,000	40,000	40,000	40,000	40,000	240,000
		Blackstone 126 res Fence	25,000	25,000	25,000	0	0	0	0							0
		Public Works Slide Gate	20,000	0	20,075	20,075	0	0	0							0
		SCADA Upgrade	60,000	30,000	30,000	7,646	22,354	22,354	0	30,000	30,000	30,000	30,000	30,000	30,000	180,000
		Water Booster Stations Gensets	70,000	80,000	80,000			0	80,000	80,000						80,000
		Water Meter Upgrades		25,000	15,711	15,711		9,289	0	25,000	25,000	25,000	25,000	25,000	25,000	150,000
		Water Treatment Plant Fence	20,000	20,000	20,000											0
		Overlook Water Line Engineering and Construction		0	25,000	0	25,000	25,000	0	250,000						250,000
		Yachats River Gaging Station Upgrade	7,100	0	7,100											0
		Salmon Creek Watershed Planning Assessments	100,000							70,000						70,000
		Salmon Creek Watershed Property Acquisition	750,000							750,000						750,000
		Yachats River Gaging Station Upgrade		0	7,064	7,064	0	0	0							
		Vehicle Radio System Install		0	3,092	3,092	0	0	0							
		Water Unplanned / Contingency		25,000	25,000					25,000	25,000	25,000	25,000	25,000	25,000	150,000
		TOTAL WTP	17,336,100	1,889,000	1,671,048	582,898	108,049	149,693	830,000	1,173,000	6,353,000	4,627,000	200,000	200,000	6,121,000	18,674,000
WASTEWATER (WWTP)																
1	M/P G-01	Sewer Line from King Street to 3rd Street (Manhole D-220 to Manhole 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	15,000			0	15,000	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	40,000	1,148	38,852	38,852	0	40,000						40,000

CITY OF YACHATS
CAPITAL IMPROVEMENT PROJECTS

4/9/2026

				CIP BUDGET		FISCAL 2025-2026		SPEND or CARRY		CIP 5 YEAR PROJECTION						
				ADOPTED APPROP	APPROPS AFTER RECLASS	(ACTUAL) SPEND TO DATE	(REMAINING) AVAILABLE TO YEAR END	Estimated Spending through June	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	ESTIMATED COST	2025-2026	4/9/2026	4/9/2026				2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	>2031	2026<
1	M/P P-03	Quiet Water Lift Station Improvements	493,000	50,000	50,000	9,900	40,100	40,100	0	250,000	193,000					443,000
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	0				0	30,000	200,000					230,000
2	M/P F-01	Pontiac Lift Station Force Main Engineering	45,000	12,000	12,000	1,800	10,200	10,200	0							0
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	33,000	7,033	25,967	25,967	0							0
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	48,513	117,487	80,000	0	100,000						100,000
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							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	Aerobic Digester and Sludge Storage Tank Air Supply System 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-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	0	40,000	25,000		40,000	40,000	40,000	40,000	40,000	40,000	240,000
		Public Works Slide Gate	25,000	0	18,849	18,849	0	0	0							0
		2ND PH3 Loma to River Rd Wasteline Construction	50,000	50,000	50,000	47,589	2,411	0	0							0
		Wastewater Treatment Plant Upgrades	240,000	85,000	85,000	61,671	23,329	23,329	0	150,000						150,000
		949 Yachats River Rd Property Improvements		58,000	26,000	5,827	20,173	20,000	0	10,000	10,000	10,000	10,000	10,000	10,000	60,000
		West 3rd Street Engineering Wastewater		10,000	10,000	4,366	5,634	6,985	0							0
		West 3rd Street Construction Wastewater line 460 feet of 8" line	400,000							400,000						400,000
		PW Design Standards		0	2,000	0	2,000	2,000	0							0
		Wastewater Mixing Zone Study		0	10,000	0	10,000	10,000	0	40,000						40,000
		Public Works Pickup 4wd with tow package	50,000							50,000						50,000
		Fuel tank trailer	40,000							40,000						40,000
		Vehicle Radio System Install		0	3,092	3,092	0	0	0							
		Wastewater Unplanned / Contingency		25,000	25,000					25,000	25,000	25,000	25,000	25,000	25,000	150,000
TOTAL WWTP			7,134,000	594,000	585,941	209,789	336,152	282,433	15,000	1,629,000	971,000	664,000	275,000	425,000	3,142,000	7,106,000
TOTAL ENTERPRISE BEFORE CAPITALIZED LABOR			24,470,100	2,483,000	2,256,989	792,686	444,201	432,126	845,000	2,802,000	7,324,000	5,291,000	475,000	625,000	9,263,000	25,780,000

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				2025-2026	4/9/2026	4/9/2026				2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	>2031	
STREETS																
		EAST 2nd Street PH 3 - Loma to River Rd 560'														
		Loma to River Rd General Engineering	13,000	20,000	0			0	0							0
		Loma to River Rd General Construction	187,000	30,000	50,000	47,511	2,489	0	0							0
																0
		STREET PROJECTS														0
		Crosswalk Flashers		0	3,110	3,110	0	0	0							0
		Oceanview Drive	50,000												50,000	50,000
		Oceanview Drive Delineators		0	10,000	3,567	6,433	6,433	0							0
		Street Paving Upgrades	100,000	110,000	96,890	90,306	6,584	3,000	0	110,000	110,000	110,000	110,000	110,000	110,000	660,000
		West 3rd Street Engineering - Streets		5,000	5,000	4,930	70	0	0							0
		West 3rd Street Construction	250,000							250,000						250,000
		Underground Utilities - Ocean View Drive - 2nd St to 7th - Phase 1	500,000								500,000					500,000
		Equipment - Street Paving Roller	100,000							100,000						100,000
		Transportation Growth Master Plan	10,000							10,000						10,000
		TOTAL GENERAL STREETS BEFORE CAPITALIZED LABOR	1,210,000	165,000	165,000	149,425	15,575	9,433	0	470,000	610,000	110,000	110,000	110,000	160,000	1,570,000
STORM DRAINS																
		Loma to River Rd Storm Drains	40,000	40,000	40,000	37,590	2,410	0	0							0
		Marine/101 Storm Drain	60,000	60,000	35,000	0	35,000	0	35,000	60,000						60,000
		West 3rd Street Engineering - Storm Drains		7,000	7,000	5,864	1,136	1,136	0							0
		West 3rd Street Storm Drains Construction								100,000						100,000
		Overlook Drive Storm Drain Upgrade Engineering and Construc		0	10,000	0	10,000	10,000	0	80,000						
		Storm Drain Master Plan		0	15,000	0	15,000	15,000	0							
		Oceanview Drive Storm Drains									20,000					20,000
		TOTAL BEFORE CAPITALIZED LABOR	100,000	107,000	107,000	43,454	63,546	26,136	35,000	240,000	20,000	0	0	0	0	180,000
CITY HALL																
		Conex replacement and supplies	11,000	11,000	17,386	11,964	5,422	5,422	0	23,000						23,000
		Emergency Preparedness	40,000								20,000	5,000	5,000	5,000	5,000	40,000
		Exterior Rehabilitation; ADA Compliant/Code & Safety Review	60,000							60,000						60,000
		Code Compliance Vehicle	12,000	10,000	0	0										0
		Radar Speed Trailer	13,166	13,000	13,166	13,166	0	0	0							13,000
		Masterplan Project Implementations - City Hall									50,000	50,000	50,000	50,000	50,000	250,000
		City Hall Lighting Upgrade	5,609	6,000	5,935	5,935	0	0	0							0
		Generator Rehousing and Relocation for City Hall	50,000							50,000						50,000
		Trolley Purchase	127,324	121,000	127,324	127,324	0	0	0							0
		Trolley Signage	8,000							8,000						8,000
		North wall repair - upgrade window and remove drawer - to fix leak	12,500							12,500						12,500
		Starlink Antenna	2,189	0	2,189	2,189	0	0	0							
		Security Remodel	10,000	5,000	0	0	0				60,000					60,000
		TOTAL BEFORE CAPITALIZED LABOR	351,788	166,000	166,000	160,578	5,422	5,422	0	93,500	190,000	55,000	55,000	55,000	55,000	516,500
PARKS & TRAILS																
		Extension of Walkway to State Park	750,000								200,000	100,000	100,000	100,000	100,000	600,000
		Landmark Park and Improvements	450,000							20,000	200,000	100,000	100,000	100,000		520,000
		Estuary Walkway Construction	875,000	250,000	250,000	40,707	209,293	209,293	0	700,000	0	0	0	0	0	700,000
		Underground Utilities	200,000	100,000	100,000	0	100,000	100,000	0	0						0
		Masterplan Project Implementations - Parks and Trails									50,000	50,000	50,000	50,000	50,000	250,000
		TOTAL BEFORE CAPITALIZED LABOR	2,275,000	350,000	350,000	40,707	309,293	309,293	0	720,000	450,000	250,000	250,000	250,000	150,000	2,070,000
COMMONS																
		Gutters, Fascia, Paint, Roof Repair	80,000							80,000						80,000
		Emergency Shelter - Commons	30,000	10,000	5,000	374	4,626	4,626	0	5,000	5,000					10,000
		Sound / Lighting Updates	25,000	50,000	53,960	53,960	0	0	0							0
		Generator Rehousing and Relocation - Resiliency Measure	15,000	15,000	15,000	0	15,000	0	15,000	200,000						200,000
		Park Plan / Civic Plan / Masterplan		20,000	5,025	5,025	0	0	0							0

CITY OF YACHATS
CAPITAL IMPROVEMENT PROJECTS

4/9/2026

PRIORITY	MASTERPLAN	DEPARTMENT / DETAIL	ESTIMATED COST	CIP BUDGET		FISCAL 2025-2026		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 through June	CARRY FORWARD	FISCAL CIP YR1	FISCAL CIP YR2	FISCAL CIP YR3	FISCAL CIP YR4	FISCAL CIP YR5	FISCAL CIP >5YRS	
				2025-2026	4/9/2026	4/9/2026				2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	>2031	2026<
		Masterplan Project Implementations									100,000	100,000	100,000	100,000	100,000	500,000
		Public Restroom	150,000	25,000	50,000	49,458	542	0	0		300,000					300,000
		Stairs NE Entrance	30,000	45,000	0						45,000					45,000
		Commons NE Entrance	105,000								105,000					105,000
		Existing Pavilion Upgrades	40,000	160,000	160,000	4,169	155,831	155,831	0	300,000						300,000
		Commons Addition for YYFAP		0	15,939	15,939	0	0	0		200,000	1,000,000	1,000,000			2,200,000
		Commons Acoustic Panels MP Room		0	15,060	15,060	0	0	0		55,000					55,000
		YERC - Yachats Events and Recreation Center - Greenspace Pavilion (New)									15,000					15,000
		DEQ Soil Testing from Heating Oil Tank that was removed + remediation	50,000							50,000						50,000
		North end roof upgrade to membrane	50,000										50,000			50,000
		Commons Storage Improvements	14,500							5,000						5,000
		TOTAL BEFORE CAPITALIZED LABOR	589,500	325,000	319,984	143,985	175,999	160,457	15,000	640,000	825,000	1,100,000	1,150,000	100,000	100,000	3,915,000
		LIBRARY														
		Preconstruction and Construction	1,150,000	880,000	880,000	879,509	0									0
		Interior Finishing	100,000	100,000	140,000	126,864	13,136	13,000	0							0
		Interior Wall Felt	25,000	25,000	0											0
		ADA Push Buttons for Doors	40,000								40,000					40,000
		Final Landscaping	55,000							25,000						25,000
		TOTAL BEFORE CAPITALIZED LABOR	1,370,000	1,005,000	1,020,000	1,006,373	13,136	13,000	0	25,000	40,000	0	0	0	0	65,000
		LLM														
		LLM Rehabilitation	500,000	285,000	255,000	232,939	22,061	22,000	0							0
		TOTAL BEFORE CAPITALIZED LABOR	500,000	285,000	255,000	232,939	22,061	22,000	0	0	0	0	0	0	0	0
		ENTERPRISE FUNDS TOTAL	24,470,100	2,483,000	2,256,989	792,686	444,201	432,126	845,000	2,802,000	7,324,000	5,291,000	475,000	625,000	9,263,000	25,780,000
		GENERAL FUNDS TOTAL	6,296,288	2,403,000	2,382,984	1,777,461	605,032	545,741	50,000	2,188,500	2,135,000	1,515,000	1,565,000	515,000	465,000	8,316,500
		GRAND TOTAL	30,766,388	4,886,000	4,639,973	2,570,148	1,049,233	977,867	895,000	4,990,500	9,459,000	6,806,000	2,040,000	1,140,000	9,728,000	34,096,500
							(246,027)									

NOTES:

* \$100,000 approved Grant

<u>Source</u>	<u>Amount</u>	<u>Odds</u>	<u>Estimated Value</u>	<u>Related Project</u>
ODOT Small City Allotment	\$ 250,000	80%	\$ 200,000	West 3rd Street Construction
Biz Oregon / OHA / DEQ	\$ 70,000	90%	\$ 63,000	Salmon Creek Watershed Planning
Oregon Parks and Recreation Dept	\$ 732,696	100%	\$ 732,696	Estuary Walkway Construction
T-Mobile Hometown Grant	\$ 50,000	50%	\$ 25,000	Existing Pavilion Upgrades
			\$ 1,020,696	Total Estimated Value

Debt Service 2026-2027 Budget Summary

Resources (Inflows)	2023-2024 Adopted Budget (audited)	2024-2025 Actual	2025-2026 Adopted Budget	2025-2026 Estimated Actual*	2026-2027 Budgeted
Taxes			\$544,867	\$592,049	\$545,427
Water Services			\$0	\$0	\$0
Wastewater Services			\$0	\$0	\$0
Grants			\$0	\$0	\$0
Interest			\$46,657	\$54,725	\$56,366
Franchise Fees			\$0	\$0	\$0
Licenses, Permits, SDCs			\$0	\$0	\$0
Miscellaneous			\$0	\$0	\$0
Transfers In			\$203,000	\$203,000	\$203,000
Total Resources			\$794,524	\$849,774	\$804,793
Requirements (Outflows)					
Personnel			\$0	\$0	\$0
Materials & Services			\$0	\$0	\$0
Capital Outlay			\$0	\$0	\$0
Debt Service			\$621,247	\$619,803	\$626,008
Transfers Out			\$160,000	\$160,000	\$160,000
Total Requirements			\$781,247	\$779,803	\$786,008
Fund Balance Calculation					
Resources Over (Under) Requirements			\$13,277	\$69,971	\$18,786
Beginning Fund Balance			\$1,332,034	\$1,332,123	\$1,402,005
Ending Fund Balance			\$1,345,311	\$1,402,005	\$1,420,790

Enterprise Funds 2026-2027 Budget Summary

(Water, Wastewater, SDCs)

Resources (Inflows)	2023-2024 Actual (audited)	2024-2025 Actual	2025-2026 Adopted Budget	2025-2026 Estimated Actual*	2026-2027 Budgeted
Taxes			\$0	\$0	\$0
Water Services			\$1,072,500	\$1,074,500	\$1,108,884
Wastewater Services			\$877,500	\$904,383	\$933,324
Grants			\$100,000	\$100,000	\$0
Interest			\$180,419	\$185,625	\$212,150
Franchise Fees			\$0	\$0	\$0
Licenses, Permits, SDCs			\$89,082	\$91,845	\$94,601
Miscellaneous			\$15,000	\$12,295	\$18,951
Transfers In			\$1,300,000	\$1,300,000	\$660,000
Total Resources			\$3,634,501	\$3,668,649	\$3,027,909
Requirements (Outflows)					
Personnel			\$946,378	\$1,002,080	\$992,709
Materials & Services			\$660,051	\$700,260	\$836,989
Capital Outlay			\$2,483,000	\$827,762	\$2,762,000
Debt Service			\$0	\$0	\$0
Transfers Out			\$743,000	\$743,000	\$593,000
Total Requirements			\$4,832,429	\$3,273,103	\$5,184,698
Fund Balance Calculation					
Resources Over (Under) Requirements			-\$1,197,928	\$395,546	-\$2,156,789
Beginning Fund Balance			\$4,295,695	\$4,762,825	\$5,136,521
Ending Fund Balance			\$3,097,767	\$5,136,521	\$3,094,299

General Fund 2026-2027 Budget Summary

Resources (Inflows)	2023-2024 Adopted Budget (audited)	2024-2025 Actual	2025-2026 Adopted Budget	2025-2026 Estimated Actual*	2026-2027 Budgeted
Taxes			\$1,529,109	\$1,685,355	\$1,660,435
Water Services			\$0	\$0	\$0
Wastewater Services			\$0	\$0	\$0
Grants			\$89,000	\$351,000	\$683,676
Interest			\$149,071	\$150,238	\$154,745
Franchise Fees			\$121,611	\$117,597	\$120,356
Licenses, Permits, SDCs			\$46,444	\$45,457	\$47,226
Miscellaneous			\$663,535	\$304,798	\$120,356
Transfers In			\$1,516,000	\$1,685,355	\$1,101,000
Total Resources			\$4,114,770	\$4,339,799	\$3,887,794
Requirements (Outflows)					
Personnel			\$777,442	\$759,295	\$820,622
Materials & Services			\$1,252,614	\$1,026,925	\$1,338,007
Capital Outlay			\$2,403,000	\$1,661,600	\$2,188,500
Debt Service			\$0	\$0	\$0
Transfers Out			\$1,380,000	\$1,380,000	\$865,000
Total Requirements			\$5,813,056	\$4,827,819	\$5,212,129
Fund Balance Calculation					
Resources Over (Under) Requirements			-\$1,698,287	-\$488,020	-\$1,324,336
Beginning Fund Balance			\$3,911,073	\$3,511,427	\$3,501,019
Ending Fund Balance			\$2,212,786	\$2,083,440	\$2,059,068

City of Yachats 2025-2026 Budget Summary

Consolidated Financial Schedules

Year Ended June 30, 2025 through June 30, 2026

	2023-2024 Adopted Budget	2023-2024 Actual (Soft Close 2)	2024-2025 Adopted Budget	2024-2025 Estimated Actual*	2025-2026 Adopted Budget
Resources					
Taxes	\$2,029,300	\$2,073,217	\$2,047,200	\$2,147,184	\$2,073,976
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.

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 Funds 2025-2026 Budget Summary

Enterprise Funds Financial Schedules - Total (Water, Wastewater, SDCs) Year Ended June 30, 2025 through June 30, 2026

Resources	2023-2024 Adopted Budget	2023-2024 Actual (Soft Close 2)	2024-2025 Adopted Budget	2024-2025 Estimated Actual*	2025-2026 Adopted Budget
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 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.

City of Yachats 2026-2027 Budget Summary

Consolidated Funds (General Fund, Water, Wastewater, SDC, Debt Services)					
Resources (Inflows)	2023-2024 Actual (audited)	2024-2025 Actual	2025-2026 Adopted Budget	2025-2026 Est. Actual	2026-2027 Budgeted
Taxes			\$2,073,976	\$2,277,404	\$2,205,862
Water Services			\$1,072,500	\$1,074,500	\$1,108,884
Wastewater Services			\$877,500	\$904,383	\$933,324
Grants			\$189,000	\$451,000	\$683,676
Interest			\$376,146	\$390,588	\$423,262
Franchise Fees			\$121,611	\$117,597	\$120,356
Licenses, Permits, SDCs			\$135,526	\$137,303	\$141,827
Miscellaneous			\$678,535	\$317,093	\$139,306
Transfers In			\$3,019,000	\$3,188,355	\$1,964,000
Total Resources			\$8,543,794	\$8,858,222	\$7,720,496
Requirements (Outflows)					
Personnel			\$1,723,820	\$1,761,375	\$1,813,331
Materials & Services			\$1,912,665	\$1,727,185	\$2,174,996
Capital Outlay			\$4,886,000	\$2,489,362	\$4,950,500
Debt Service			\$621,247	\$619,803	\$626,008
Transfers Out			\$2,283,000	\$2,283,000	\$1,618,000
Total Requirements			\$11,426,732	\$8,880,726	\$11,182,835
Beginning Fund Balance			\$9,538,802	\$9,606,375	\$10,039,544
Resources Over (Under) Requirements			-\$2,882,938	-\$22,504	-\$3,462,339
Ending Fund Balance			\$6,655,865	\$10,039,544	\$6,574,157
Fund Type- FY 26/27	Total Resources	Total Requirements	Ending Balance		
General Fund	\$3,887,794	\$5,212,129	\$2,059,068		
Enterprise Funds	\$3,027,909	\$5,184,698	\$3,094,299		
Debt Service	\$804,793	\$786,008	\$1,420,790		
	\$7,720,496	\$11,182,835	\$6,574,157		
Notes:					
Transfers In exceed Transfers Out due to amounts received from the Urban Renewal District (URD) Fund.					