



**City of Yachats
Budget Committee Meeting
441 N. Hwy 101, Civic Meeting Room 1
Thursday, May 28, 2026, 1:00 PM**

Possible City Council Quorum

A public meeting of the Yachats Urban Renewal District Agency, Lincoln County, State of Oregon, and the City of Yachats to discuss the budgets for the fiscal year July 1, 2026, to June 30, 2027, will be held In-Person and Zoom. Any person may attend the meeting and hear the discussion and deliberations of the Budget Committee. Please visit the City of Yachats website at <http://yachatsoregon.org> to view ways to submit public comments and access the budget meeting. Notice of these meetings and agenda items can also be viewed on the City's website. The purpose of the first meeting is to receive the Budget Message and to receive comments from the public on the budget. A copy of the budget documents may be inspected or obtained electronically on the City's website, or by appointment at City Hall, 501 Hwy 101 N., between the hours of 9:00 am and 4:00 pm, on or after May 27, 2026. If you need accommodation, please contact the City Hall at 541-547-3565 before the meeting. The City of Yachats is an equal opportunity employer and service provider.

Join Zoom Meeting

<https://us02web.zoom.us/j/82412677863>

Meeting ID: 824 1267 7863

Agenda

Regular Session

- I. Call to Order**
- II. Public Comment**

III. Continue City Budget Review for FY26–27 Fiscal Year

- a. COY 26–27 Budget Book
- b. Debt Services
- c. Enterprise Fund
- d. System Development Charges
- e. Urban Renewal District
- f. Amendments / Ordinances / Resolutions

IV. Additional Reprinted Handouts

- a. Revised Handouts
- b. FTE Projections
- c. Grants

V. Review for FY26–27 Fiscal Year – Updates from May 14th Meeting

- a. Revenue Forecasting
- b. Personnel
- c. Capital Improvement Budget
- d. General Fund

VI. Adjourn

VII. URBAN RENEWAL DISTRICT / AGENCY

- a. Call to order
- b. Election of URA Chair
- c. Approval of URA Budget meeting 2025–26 minutes
- d. Budget for the Urban Renewal Agency for 2026–27 Fiscal Year
- i. Public Comment
- e. Adjournment

VIII. Additional Documents Added During Meeting

- a. Handouts during meeting

How to Provide Public Comment

1. You can email recorder@yachatsmail.org or provide written comments in the

- Dropbox at the Drive-Up Window of City Hall up to 24 hours before the meeting.
- a. Comments will be read during the public comment portion of the meeting.
2. Please join using the link above if you wish to comment during the meeting. Instructions will be given on how to raise a hand to be recognized, and the monitor will call on participants to talk.
 - a. **Comments will be limited to 5 minutes.**

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 May 21, 2026 By: Kimmie Jackson, Recorder



CITY OF YACHATS

PROPOSED BUDGET FISCAL YEAR 2026-2027



City of Yachats Annual Budget

Fiscal Year: July 1, 2026 – June 30, 2027

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 1, 2026. The committee is scheduled to hold public meetings on May 14 and May 28 at 1 pm, 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 17, 2026. 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
- Nicole Hedlund, Council President
- Catherine Whitten-Carey, Council Member
- Barry Collins, Council Member
- Mary Ellen O’Shaughnessey, Council Member

BUDGET COMMITTEE

- Bobbi Price, Budget Officer
- Don Groth
- Brad Webb
- Anthony Muirhead
- Viki West
- 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
- Travis Tibbits, Certified Water Technician

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BUDGET MESSAGE

Dear Residents of Yachats,

I am pleased to present the Proposed Budget for the 2026-2027 fiscal year. As City Manager, I am proud of our team and the positive impact we continue to have on the City's operations. Our City Staff dedicated to serving our community and consistently delivering quality service while our team thrives in a positive workplace culture.

The City-owned Little Log Church Museum and the new library building are now fully rebuilt and rehabilitated. The Library is open and fully operational, with the Little Log Church Museum set to open in 2026.

We continue to improve city buildings, including the Commons and Pavilion, ensuring our infrastructure remains up to code, safe for residents, and high-quality for all its many uses.

Our Public Works team is making significant progress on major projects, including stormwater and street rehabilitation plans. Major paving was successfully completed in spring and summer 2025. Other important projects on the horizon include enhancements to our Reedy Creek water source, comprehensive improvements to multiple pump stations, engineering and construction on West 3rd St, and Storm Drainage on Overlook Drive, while continuing exploration for a new water reservoir site.

The City is committing to invest significantly in our Wastewater system by addressing aging infrastructure through targeted upgrades and system-wide improvements. These investments are essential for increasing system efficiency, reducing the risk of overflows, and maintaining strict compliance with state and federal environmental regulations.

Slated for the 2026/2027 budget, there are a few large-scale street and storm drain projects, both in paving and in adding new pipes and drainage. This investment supersedes the amount the general fund can support for Street and Storm Drain projects. The City has discussed a street fee as a form of revenue to support these projects now

and into the future. The proposed budget includes street and storm drain fees as revenue sources.

In its second year, the City's DMO continues to implement a three-year strategic marketing plan for tourism promotion to ensure a return on investment and support 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 sustainably, encouraging responsible tourism and allowing us to share our approach with the community so they understand our 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 effectively benefit the community.

Council Goals:

- Infrastructure: Secure Sustainable Water Storage & Improve wastewater and water sustainability efforts
- 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.
- Emergency Preparedness: Continue to prepare for all emergencies

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

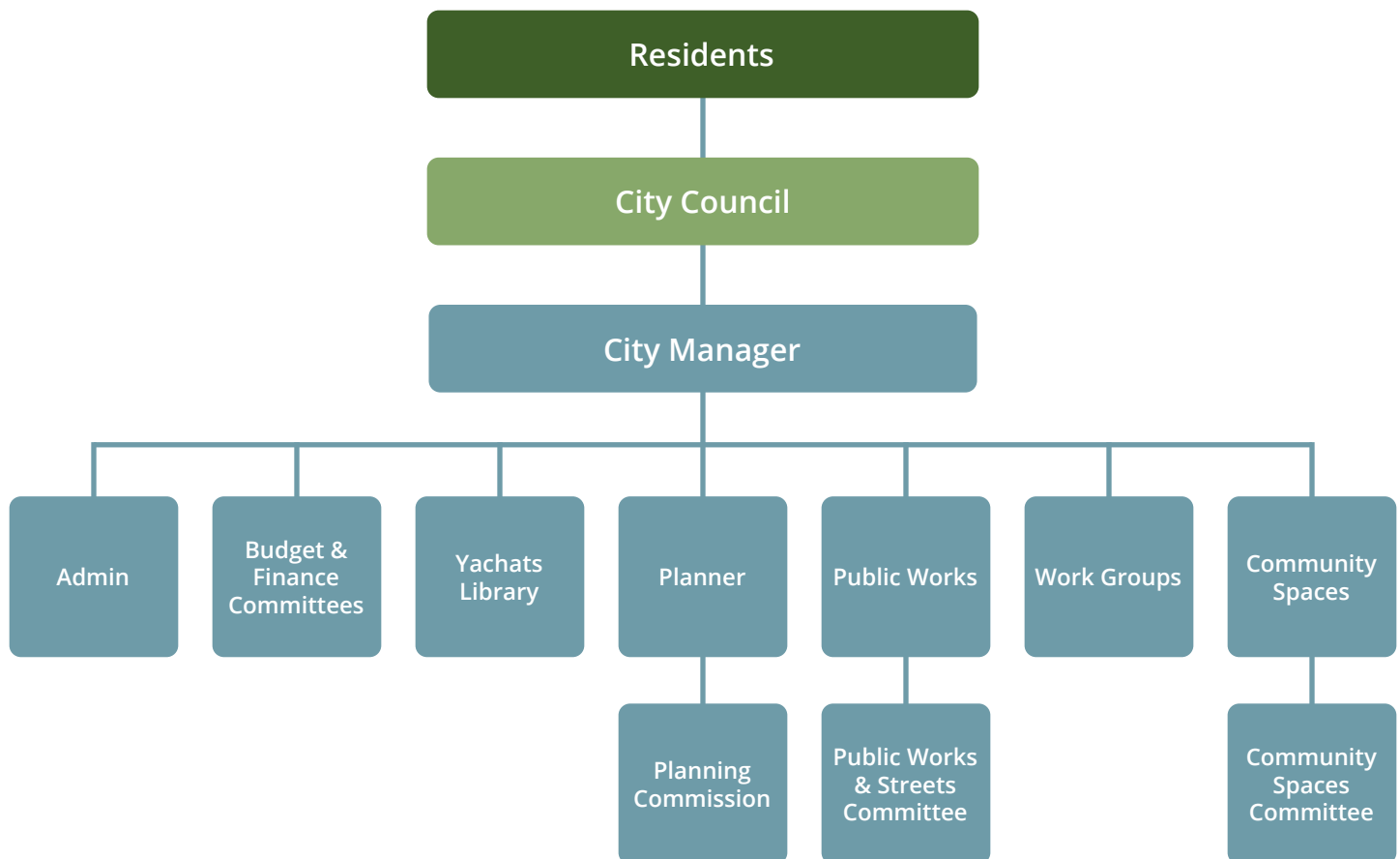
City of Yachats Organizational Chart

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 and committees as vital bridges that connect City staff directly with residents, ensuring that community voices are heard. Acting as advisory boards, they 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, Nicole Hedlund - Council President, Catherine Whitten-Carey, Barry Collins, and Mary Ellen O'Shaughnessy.

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, David Diamond, Steven Chase, and 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 Committee

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

The Public Works & Streets Committee plans the growth and improvement of the city's infrastructure. It recommends 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.

Finance Committee

Bobbi Price (chair), Charles Bame-Aldred, Lisa Beck, Doug Beck, and Paul Kelly.

The Finance 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.

Community Spaces Committee

Adam Altson (chair), John Pravel, Dan Wright, Bill Reeves, and Rosa Marchand (City staff)

The Community Spaces Committee 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.

CITY INFORMATION

Yachats Workgroups

Trails Crew & YIPS Leaders

Loren Dickinson, Kevin Erdahl, Bob Langley, 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 Hemen, 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.

Emergency Preparedness

Linn West, Don Groth, Drew Roslund, Steve and Susan Oppenheimer, Jill Asch, Kathryn Torrence, Mary Reeves, and Kathy McCulloch.

This workgroup's 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.

Library

Street Schellhase, Marg Petersen, and Traci Altson (Cty staff)

The Yachats Library workgroup, 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.

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.



FUND ACCOUNTING OVERVIEW

Building Blocks of the City Budget

Fund Accounting

Fund accounting in local government is a system used to track financial resources that are restricted or designated for specific purposes or activities. Unlike for-profit accounting, which focuses on overall profitability, fund accounting emphasizes accountability and the proper use of public funds according to legal, regulatory, or administrative requirements. It involves establishing separate accounting entities called "funds," each with its own self-balancing set of accounts to record financial resources and related liabilities

Government-type funds include General, Special revenue (SDC, Visitor Amenities), Debt Service and Capital Projects.

Business-type includes Enterprise Funds.

General Fund and Sub Funds include City Services, Commons, Little Log Church Museum, Library, Parks & Trails, Streets and Storm Drains.

A Special Revenue Fund is used when certain revenues have been earmarked or are legally

restricted to expenditure for a specific purpose.

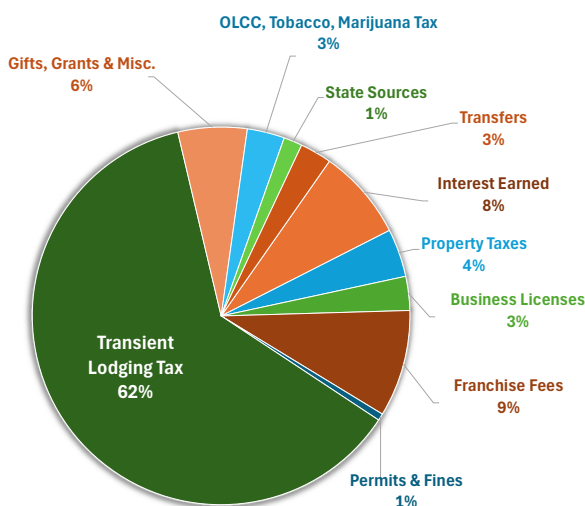
- Transient Lodging Tax (Visitor Amenities)- The Transient Lodging Tax Fund accounts for the receipt of the City's 9% lodging tax. Of the total received, 39% is directed into the restricted Visitor Amenities account.
- SDC Fund- Collected SDCs are reserved in this account for special water, wastewater, and storm drain infrastructure projects.

Enterprise Funds are used to account for operations financed and revenues generated that cover the expenses of providing the goods or services like Water and Wastewater.

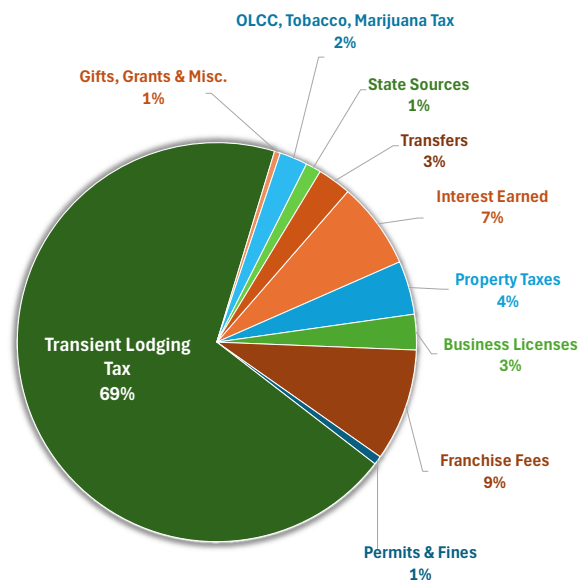
Reserve Funds are established to save for major capital projects and large infrastructure investments. They help the city plan for the future by setting aside unspent funds from operational budgets at the end of each fiscal year. In Yachats, reserve funds provide critical support, park improvements, and other major investments.

Taxes consist of TLT, F&B, State Highway, Marijuana, OLCC, Tobacco, and property tax revenue. TLT & F&B are the highest sources.

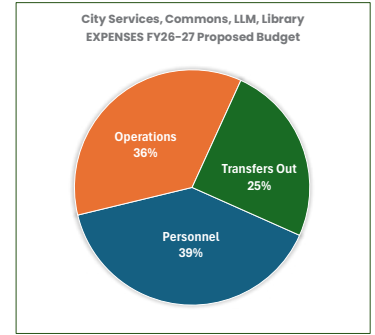
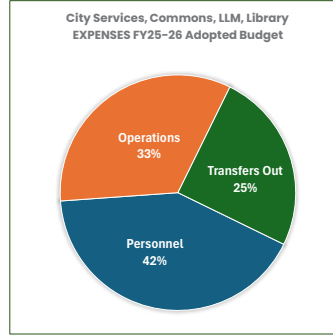
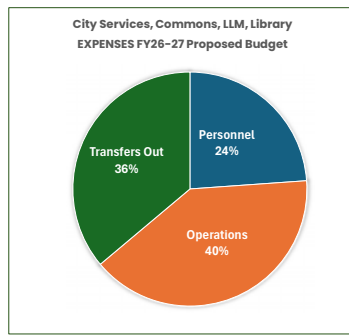
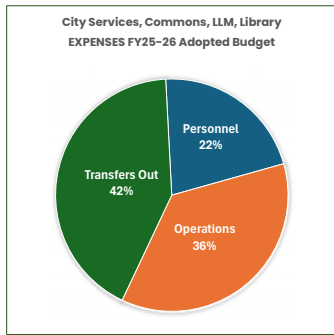
100-1010 City Services
REVENUE - FY25-26 Adopted Budget



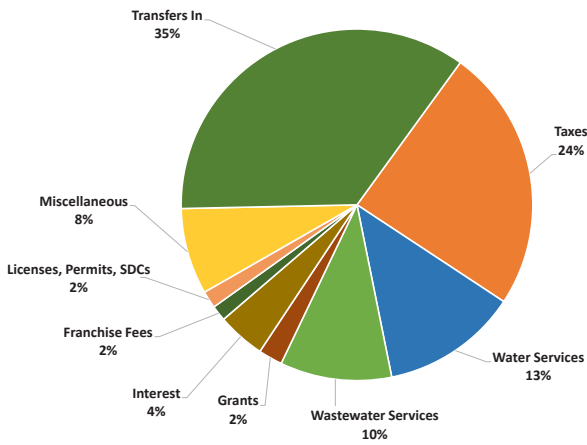
100-1010 City Services
REVENUE - FY26-27 Proposed Budget



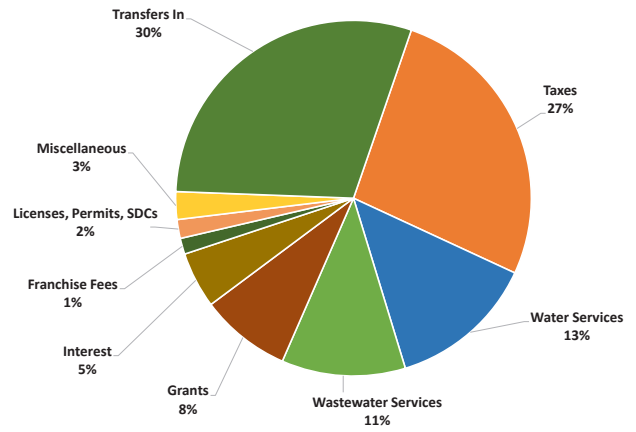
FUND ACCOUNTING OVERVIEW



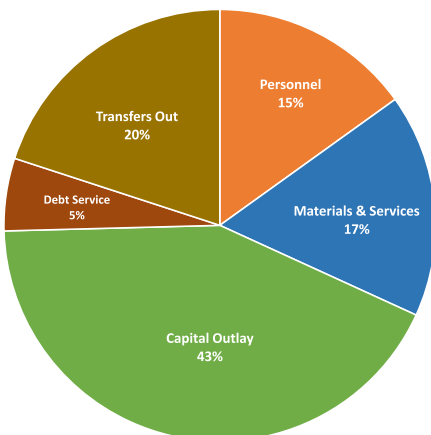
2025-2026 Adopted Budget - Inflows
(Consolidated Funds)



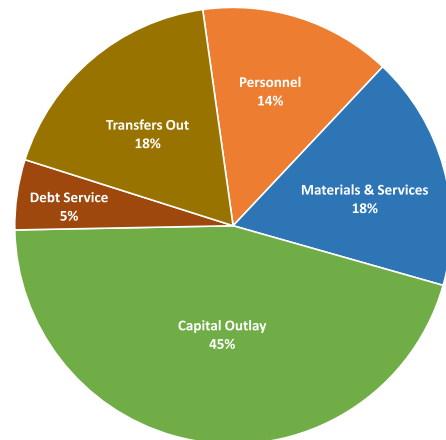
2026-2027 Proposed Budget - Inflows
(Consolidated Funds)



2025-2026 Adopted Budget - Outflows
(Consolidated Funds)



2026-2027 Proposed Budget - Outflows
(Consolidated Funds)



FUND ACCOUNTING OVERVIEW

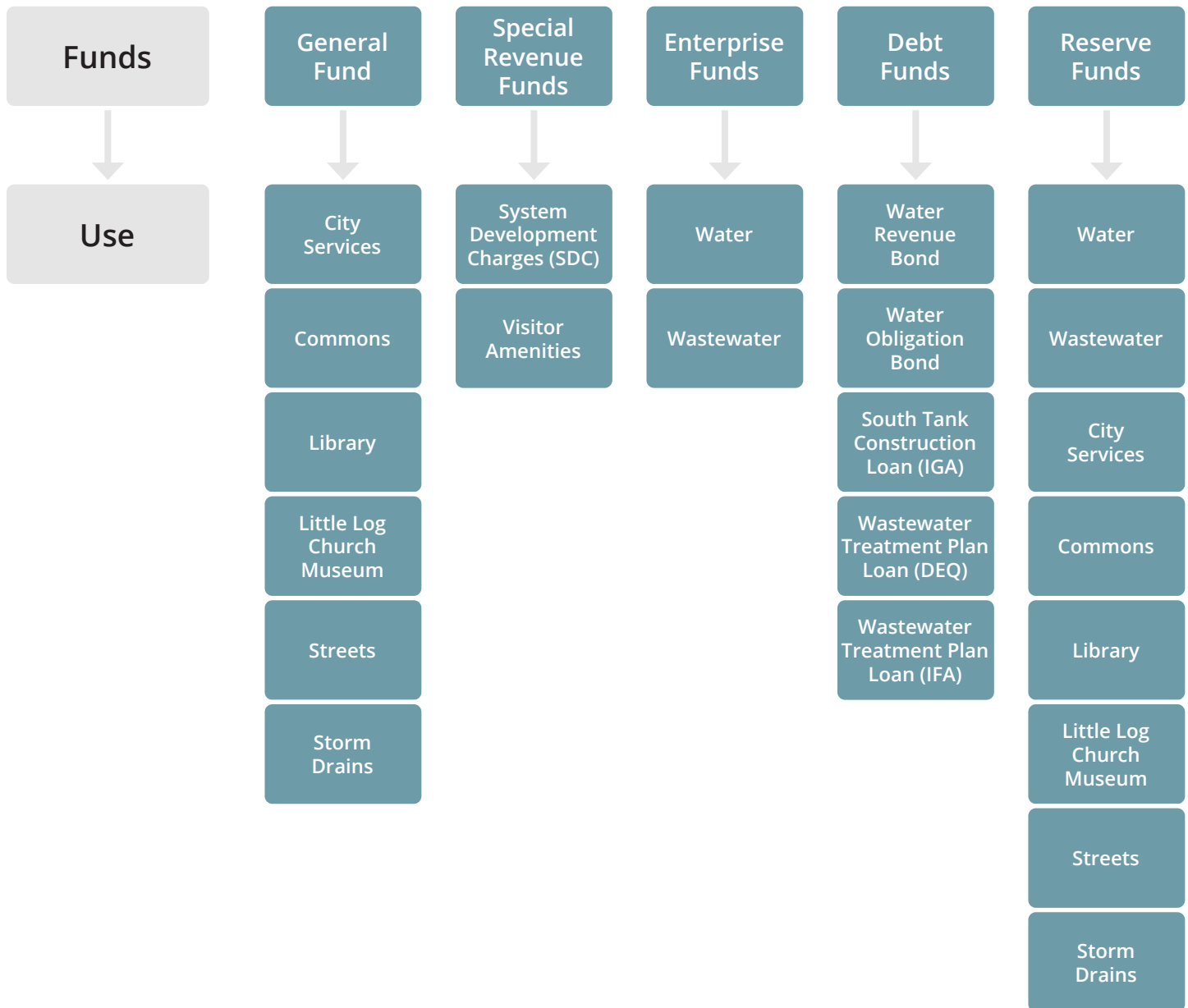
Fund Structure Chart

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

The team at the City of Yachats serves as the foundation for all services provided by our local government. The staff at City Hall manages the City's daily operations, offering support across every aspect of governance. Their responsibilities include overseeing the City's budget and executing policies and ordinances established by the City Council. Additionally, they ensure adherence to federal and state regulations while working to deliver City services in a timely and effective manner. The team collaborates on both long-term and short-term goals set by the Council, maintaining open lines of communication with residents to address concerns and answer questions. Their dedication is vital to the smooth operation of the City.

The Public Works team serves as a cornerstone for our community's functionality and safety, diligently working to maintain and improve the essential infrastructure that residents rely on daily. The team is responsible for a wide range of services, including road maintenance, water distribution, wastewater management, and storm drainage. They strive not only to address immediate needs efficiently but also to plan proactively, ensuring that our town's infrastructure remains robust, safe, and capable of supporting both current and future community needs. This contributes significantly to the overall quality of life for all residents.

We are pleased that the City of Yachats team is currently fully staffed, allowing us to provide the high-quality work and level of customer service that our residents deserve. While it's true that personnel represents one of the most significant cost centers in the City's budget, this investment is essential because it is our

dedicated employees who deliver these vital services every day. Recognizing this, the City is committed to investing in its people, fostering professional growth and satisfaction to ensure employee longevity. This focus not only maintains service continuity but also helps mitigate the significant financial and operational costs associated with high employee turnover.

The City recently negotiated a four year contract with the Union bargaining unit. "Effective July 1 of each year of this Agreement, employees shall receive a cost of living adjustment (COLA) equivalent to the annual percentage change in the CPI-W Pacific Division for the prior calendar year, provided that the increase shall be no less than two percent (2.0%) and no more than five percent (5.0%). The increase shall be determined by looking at the 12-month percent change for all items in the CPI-W Pacific Division for the previous calendar year. For July 1, 2026, the adjustment shall be three percent (3.0%)."

FTE Cost - FY 26 and FY27 Est.

	FTE	Annual Salary FY 2025-26		Annual Salary FY 2026-27 3.3% COLA	
		Minimum	Maximum	Minimum	Maximum
ADMINISTRATIVE SERVICES					
City Manager	1	115,003	154,191	118,798	159,279
Deputy Recorder	1	58,747	77,920	62,448	81,271
Clerk III - Bookkeeper	1	55,619	77,114	59,123	81,973
CIP Coordinator	1	49,520	65,335	52,640	68,144
Clerk II - Utility Billing / CSC	1	55,650	73,423	59,156	76,580
Planner	0.9	50,544	59,338	52,212	61,296
Administrative Assistant	1	49,321	65,073	52,429	67,871
Comm Spaces Coordinator	1	52,000	60,060	53,716	62,042
Part -Time Librarian	0.4	24,199	26,619	24,997	27,497
Part-Time Children's Librarian	0.3	5,200	8,000	5,372	8,264
PUBLIC WORKS					
Water Lead	1	75,818	105,109	80,594	109,628
WasteWater Lead	1	75,407	104,540	80,157	109,035
Utility Field Foreman	1	62,773	82,754	66,727	86,313
Utility Worker 2	1	48,443	63,914	51,495	66,662
Utility Worker 1	1	43,918	67,944	46,685	70,866
Code Enforcer/PW	1	54,600	72,037	58,040	75,135
Certified Water Technician	1	63,317	83,538	67,306	87,130
Employer Benefit Costs (average)					
Employer payroll taxes		Percentage of Salary:			
Employer insurance benefit		11%			
Employer PERS		20%			
		22%			

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



Million-Gallon Water Reservoir

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.

REVENUE FORECASTING

Transient Lodging Tax Rolling 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	\$1,354,728
	July	\$1,422,109
2025	September	\$1,422,217
	December	\$1,444,103
	March	\$1,590,115
	July	
2026/27	Projection*	\$1,500,000

REVENUE FORECASTING

Food & Beverage Rolling 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	\$448,101
	July	\$514,888
2024	September	\$515,142
	December	\$528,128
	March	\$484,445
	July	\$514,887
2025	September	\$485,300
	December	\$466,911
	March	\$494,101
	July	
2026/27	Projection	\$500,000

REVENUE FORECASTING

Wastewater Revenue Forecasting

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	\$826,047
	July	\$834,355
2025	September	\$755,084
	December	\$820,148
	March	\$884,585
	July	\$915,448
2026/27	Projection*	\$933,920

*Reflects rates from changing from a 50/50 split to 55% Water/45% Wastewater.

REVENUE FORECASTING

Water Revenue Forecasting

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	\$886,147
	July	\$892,236
2025	September	\$900,783
	December	\$999,260
	March	\$1,030,703
	July	
2026/27	Projection*	\$1,108,884

*Reflects rate increases implemented during FY 2026-2027, compounded by changing from a 50/50 split to 55% Water/45% Wastewater.



BUDGET AT A GLANCE

The total budgeted requirements for the 2026-2027 fiscal year are \$12,037,875. This includes \$626,008 dedicated to Debt Service for bond and loan payments. The General Fund portion of these requirements is \$5,635,889.

By comparison, the 2025-2026 fiscal year adopted budget for requirements was \$11,426,732. This represents a total increase in budgeted expenditures of approximately 5.3%.

Total budgeted resources for all funds are \$8,284,881. This is a 3.03% decrease from the prior fiscal year's adopted budget of \$8,543,794.

Key Factors Contributing to the Change

- **Reduction in Transfers:** The "Transfers In" category decreased by \$560,000, falling from the FY 2025-2026 adopted budget of \$3,019,000 to \$2,459,000 for FY 2026-2027.
- **Decline in Miscellaneous Revenue:** Budgeted Miscellaneous income fell from the previous adopted budget of \$678,535 to \$323,251, a decrease of \$355,284. Largely accounting for bequests and non-profit contributions to construction projects.
- **Partial Offsets:** These decreases were partially mitigated by:
 - A substantial increase in Grants, which rose from the previous adopted budget of \$189,000 to \$683,676.
 - An increase in Taxes (TLT, F&B, Property, State Highway) to \$2,205,862, up from the previous adopted budget of \$2,047,200.

Financial Notes

- **Historical Spending Trends:** Historical data indicate that actual expenditures consistently track below budgeted amounts, as seen in 2025-2026, where estimated actuals of \$9,764,168 remained below the \$11,426,732 budget. Similar trends occurred in 2024-2025, with actual spending of \$9,481,249 against a budget of \$10,306,174. This pattern reflects a strategy of financial preparedness for potential cost inflation and major projects while maintaining responsible oversight of actual expenditures.
- **Net Transfers:** While overall inflows decreased, Transfers In (\$2,459,000) still exceeded Transfers

Out (\$2,153,000). This is driven by amounts received from the Urban Renewal District (URD) Fund.

- **Fund Balances:** All funds will use varying portions of their beginning balances. The budget for FY 2026-2027 is projected to utilize \$3,638,434 from the beginning balance. The Ending Fund Balance for the consolidated funds is projected to be \$5,826,691.

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

- Beginning Balance
- Resources
- Personnel
- Materials & Services
- Transfers
- Total Requirements
- Capital Outlays
- 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 in line with 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 2026-2027 Budget are as follows:

- **Property tax revenue.** The General Fund is estimated to receive \$56,3372 from property taxes in fiscal year 2026-2027.
- **Franchise fees.** The city is estimated to receive annual franchise fees of \$120,356 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, with an

estimated revenue of \$1,500,000.

- **Interest.** The city is estimated to accrue 3% interest on its reserve funds, 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 \$47,226 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. The utility fees budgeted for collection in FY 26/27 total \$2,042,208.

Expenditures. Expenditures for city services represent the financial resources allocated to provide essential functions and programs that directly serve Yachats' residents and visitors, 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 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.

The overall Personnel budget is estimated to be reduced by .57% (\$1,714,055 versus \$1,723,820) over the prior fiscal year. Personnel includes PERS rates, cost-of-living wage increases (3%), union step increments as mandated by contract (3%), and health-related benefits.

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 expenditure is \$2,087,135 and reflects continued 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 costs, staff are asked to keep expenditures on materials and services to a minimum.

- **Capital Outlay.** The capital improvement budget totals \$5,452,000, compared with the previous fiscal year's budgeted \$4,886,000 (\$3,548,000 actually spent). This budget primarily supports significant and critical water and wastewater infrastructure projects. A substantial portion of these Expenditures is funded by carryover Reserves from prior years and grants. 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.

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 budget represents significant investments in large Capital Improvement Projects that will draw on a portion of the beginning balances in several funds, especially in Water, Wastewater, Streets, and Storm Drains. These projects will ensure that the City's critical infrastructure is properly maintained and invested in for the future of our City.

SUMMARY OF FY26/27 BUDGET

About the Budget Summary

The 2026–2027 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.

City of Yachats 2026-2027 Budget Summary					
Consolidated Funds (General Fund, Water, Wastewater, SDC, Debt Services)					
Resources (Inflows)	2024-2025 Budget	2024-2025 Actual	2025-2026 Adopted Budget	2025-2026 Est. Actual	2026-2027 Budgeted
Taxes	\$2,047,200	\$2,126,191	\$2,073,976	\$2,277,404	\$2,205,862
Water Services	\$977,000	\$960,929	\$1,072,500	\$1,074,500	\$1,108,884
Wastewater Services	\$911,000	\$911,336	\$877,500	\$904,383	\$933,324
Grants	\$440,000	\$293,260	\$189,000	\$451,000	\$683,676
Interest	\$381,000	\$467,427	\$376,146	\$390,588	\$423,262
Franchise Fees	\$109,000	\$111,738	\$121,611	\$117,597	\$120,356
Licenses, Permits, SDCs	\$86,000	\$110,260	\$135,526	\$137,303	\$141,827
Miscellaneous	\$72,000	\$94,459	\$678,535	\$317,093	\$208,691
Transfers In	\$2,469,000	\$2,469,000	\$3,019,000	\$3,019,000	\$2,459,000
Total Resources	\$7,492,200	\$7,544,601	\$8,543,794	\$8,688,867	\$8,284,881
Requirements (Outflows)					
Personnel	\$1,541,140	\$1,513,467	\$1,723,820	\$1,674,243	\$1,714,055
Materials & Services	\$1,845,290	\$1,488,017	\$1,912,665	\$1,639,704	\$2,092,812
Capital Outlay	\$3,737,500	\$2,846,722	\$4,886,000	\$3,547,419	\$5,452,000
Debt Service	\$624,319	\$624,319	\$621,247	\$619,803	\$626,008
Transfers Out	\$1,733,000	\$1,733,000	\$2,283,000	\$2,283,000	\$2,153,000
Total Requirements	\$9,481,249	\$8,205,526	\$11,426,732	\$9,764,168	\$12,037,875
Beginning Fund Balance	\$10,169,558	\$10,306,174	\$9,538,802	\$9,800,085	\$9,145,125
Resources Over (Under) Requirements	-\$1,989,049	-\$660,925	-\$2,882,938	-\$1,075,301	-\$3,752,994
Ending Fund Balance	\$8,180,508	\$9,646,749	\$6,655,865	\$9,145,125	\$5,712,131
Notes:					
Transfers In exceed Transfers Out due to amounts received from the Urban Renewal District (URD) Fund.					
Fund Type- FY 26/27	Total Resources	Total Requirements	Ending Balance		
General Fund	\$4,237,178	\$5,635,889	\$1,657,528		
Enterprise Funds	\$3,242,909	\$5,515,978	\$2,733,812		
Debt Service	\$804,793	\$886,008	\$1,320,790		
	\$8,284,881	\$12,037,875	\$5,712,131		

GENERAL FUND SUMMARY

General Fund 2026-2027 Budget Summary

Resources (Inflows)	2024-2025 Budgeted	2024-2025 Actual	2025-2026 Adopted Budget	2025-2026 Estimated Actual*	2026-2027 Budgeted
Taxes	\$1,541,700	\$1,593,010	\$1,529,109	\$1,685,355	\$1,660,435
Water Services	\$0	\$0	\$0	\$0	\$0
Wastewater Services	\$0	\$0	\$0	\$0	\$0
Grants	\$440,000	\$293,260	\$89,000	\$351,000	\$683,676
Interest	\$238,000	\$219,244	\$149,071	\$150,238	\$154,745
Franchise Fees	\$109,000	\$111,738	\$121,611	\$117,597	\$120,356
Licenses, Permits, SDCs	\$52,000	\$43,087	\$46,444	\$45,457	\$47,226
Miscellaneous	\$56,000	\$68,850	\$663,535	\$304,798	\$189,741
Transfers In	\$1,356,000	\$1,356,000	\$1,516,000	\$1,516,000	\$1,381,000
Total Resources	\$3,792,700	\$3,685,190	\$4,114,770	\$4,170,444	\$4,237,178
Requirements (Outflows)					
Personnel	\$634,040	\$634,518	\$777,442	\$757,156	\$818,176
Materials & Services	\$1,178,000	\$979,111	\$1,252,614	\$1,026,925	\$1,315,713
Capital Outlay	\$1,584,500	\$1,679,162	\$2,403,000	\$2,321,519	\$2,377,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$720,000	\$720,000	\$1,380,000	\$1,380,000	\$1,125,000
Total Requirements	\$4,116,540	\$4,012,790	\$5,813,056	\$5,485,599	\$5,635,889
Fund Balance Calculation					
Resources Over (Under) Requirements	-\$323,840	-\$327,601	-\$1,698,287	-\$1,315,155	-\$1,398,711
Beginning Fund Balance	\$4,199,932	\$4,049,313	\$3,911,073	\$3,957,066	\$3,056,239
Ending Fund Balance	\$3,876,092	\$3,723,212	\$2,212,786	\$3,056,239	\$1,657,528



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.

ENTERPRISE FUND SUMMARY

Enterprise Funds 2026-2027 Budget Summary

(Water, Wastewater, SDCs)

Resources (Inflows)	2024-2025 Budgeted	2024-2025 Actual	2025-2026 Adopted Budget	2025-2026 Estimated Actual*	2026-2027 Budgeted
Taxes	\$0	\$0	\$0	\$0	\$0
Water Services	\$977,000	\$960,929	\$1,072,500	\$1,074,500	\$1,108,884
Wastewater Services	\$911,000	\$911,336	\$877,500	\$904,383	\$933,324
Grants	\$0	\$0	\$100,000	\$100,000	\$0
Interest	\$137,000	\$202,143	\$180,419	\$185,625	\$212,150
Franchise Fees	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, SDCs	\$34,000	\$67,173	\$89,082	\$91,845	\$94,601
Miscellaneous	\$16,000	\$25,610	\$15,000	\$12,295	\$18,951
Transfers In	\$910,000	\$910,000	\$1,300,000	\$1,300,000	\$875,000
Total Resources	\$2,985,000	\$3,077,192	\$3,634,501	\$3,668,649	\$3,242,909
Requirements (Outflows)					
Personnel	\$907,100	\$878,950	\$946,378	\$917,087	\$895,879
Materials & Services	\$667,290	\$508,906	\$660,051	\$612,779	\$777,099
Capital Outlay	\$2,153,000	\$1,167,561	\$2,483,000	\$1,225,900	\$3,075,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$853,000	\$853,000	\$743,000	\$743,000	\$768,000
Total Requirements	\$4,580,390	\$3,408,416	\$4,832,429	\$3,498,766	\$5,515,978
Fund Balance Calculation					
Resources Over (Under) Requirements	-\$1,595,390	-\$331,225	-\$1,197,928	\$169,883	-\$2,273,069
Beginning Fund Balance	\$4,708,872	\$4,932,710	\$4,295,695	\$4,510,895	\$4,686,881
Ending Fund Balance	\$3,113,482	\$4,601,485	\$3,097,767	\$4,686,881	\$2,733,812



DEBT SERVICE SUMMARY

Debt Service 2026-2027 Budget Summary

Resources (Inflows)	2024-2025 Budgeted	2024-2025 Actual	2025-2026 Adopted Budget	2025-2026 Estimated Actual*	2026-2027 Budgeted
Taxes	\$505,500	\$533,180	\$544,867	\$592,049	\$545,427
Water Services	\$0	\$0	\$0	\$0	\$0
Wastewater Services	\$0	\$0	\$0	\$0	\$0
Grants	\$0	\$0	\$0	\$0	\$0
Interest	\$6,000	\$46,039	\$46,657	\$54,725	\$56,366
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	\$714,500	\$782,220	\$794,524	\$849,774	\$804,793
Requirements (Outflows)					
Personnel	\$0	\$0	\$0	\$0	\$0
Materials & Services	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$624,319	\$624,319	\$621,247	\$619,803	\$626,008
Transfers Out	\$160,000	\$160,000	\$160,000	\$160,000	\$260,000
Total Requirements	\$784,319	\$784,319	\$781,247	\$779,803	\$886,008
Fund Balance Calculation					
Beginning Fund Balance	\$1,260,753	\$1,324,151	\$1,332,034	\$1,332,123	\$1,402,005
Ending Fund Balance	\$1,190,934	\$1,322,052	\$1,345,311	\$1,402,005	\$1,320,790



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

2022-2023 3rd Preceding Year	(Soft Close 2) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2026	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$147,934.67	\$186,780.36	\$217,780.36	\$159,989.99	\$205,983.21	\$205,983.21	150-1010-300101	BEGINNING BALANCE	\$133,604.63		
\$40,111.69	\$65,802.43	\$63,000.00	\$45,458.54	\$28,227.70	\$48,390.34	150-1010-301500	Interest Earned	\$49,842.05		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1010-304481	Grants	\$0.00		
\$0.00	\$0.00	\$0.00	\$50,000.00	\$25,000.00	\$50,000.00	150-1010-314861	Transfer From City Services Ops			
\$188,046.36	\$252,582.79	\$280,780.36	\$255,448.53	\$259,210.91	\$304,373.55		RESOURCES	\$183,446.68		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			Administrative Personnel	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$1,817.03	\$3,114.91		Public Works Personnel	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$194.42	\$333.30	150-1010-105140	Fringe Benefits	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$363.41	\$622.98	150-1010-105141	Insurance Benefits	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$407.01	\$697.74	150-1010-105142	Regular PERS System	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$2,781.87	\$4,768.93		PERSONNEL	\$0.00		
\$0.00	\$0.00	\$5,000.00	\$155,000.00	\$140,489.50	\$155,000.00	150-1010-407941	Capital Outlay - Equipment	\$31,000.00		
\$1,266.00	\$21,264.92	\$150,000.00	\$11,000.00	\$10,308.11	\$11,000.00	150-1010-407942	Capital Outlay - Buildings	\$62,500.00		
\$1,266.00	\$21,264.92	\$155,000.00	\$166,000.00	\$150,797.61	\$166,000.00		CAPITAL OUTLAYS	\$93,500.00		
\$1,266.00	\$21,264.92	\$155,000.00	\$166,000.00	\$153,579.48	\$170,768.93		TOTAL REQUIREMENTS	\$93,500.00		
\$186,780.36	\$231,317.87	\$125,780.36	\$89,448.53	\$105,631.43	\$133,604.63		ENDING BALANCE	\$89,946.68		



City Services Operations 100-1010

2022-2023 3rd Preceding Year	(Soft Close 2) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2026	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$752,876.36	\$1,073,044.89	\$828,125.89	\$773,671.53	\$773,671.53	\$773,671.53	100-1010-300101	BEGINNING BALANCE	\$780,980.34		
\$88,411.88	\$215,180.15	\$175,000.00	\$103,612.06	\$52,593.52	\$90,160.32	100-1010-301500	Interest Earned	\$92,865.13		
\$44,724.71	\$45,690.78	\$50,000.00	\$53,621.30	\$44,762.76	\$53,621.00	100-1010-304110	Property Tax - Current	\$56,372.84		
\$898.42	\$756.52	\$1,000.00	\$887.83	\$521.40	\$893.83	100-1010-304120	Property Tax - Past Due	\$1,000.00		
\$7,052.00	\$11,129.00	\$10,000.00	\$8,683.00	\$6,190.00	\$7,500.00	100-1010-304210	License Business	\$8,000.00		
\$24,250.01	\$31,006.00	\$30,000.00	\$30,000.00	\$25,163.21	\$29,000.00	100-1010-304211	License Vacation Rental	\$30,000.00		
\$24,141.84	\$17,072.23	\$23,000.00	\$24,174.75	\$9,670.44	\$16,577.90	100-1010-304221	Franchise Cable	\$17,075.23		
\$3,562.76	\$9,435.67	\$17,000.00	\$3,315.89	\$2,733.39	\$2,733.39	100-1010-304222	Franchise Telephone	\$2,800.00		
\$16,075.87	\$17,294.20	\$17,000.00	\$19,833.96	\$14,219.65	\$24,376.54	100-1010-304223	Franchise Disposal Services	\$25,107.84		
\$56,599.99	\$53,870.55	\$52,000.00	\$74,286.00	\$42,686.89	\$73,177.53	100-1010-304224	Franchise Electricity	\$75,372.85		
\$2,975.00	\$31,086.57	\$12,000.00	\$7,761.00	\$5,225.01	\$8,957.16	100-1010-304230	Permits/Filing Fee	\$9,225.87		
\$0.00	\$1,475.00	\$1,000.00	\$30.85	\$85.00	\$145.71	100-1010-304235	Fines or Liens	\$150.09		
\$843,007.64	\$816,117.13	\$840,000.00	\$823,500.00	\$587,780.68	\$936,780.00	100-1010-304240	Tax - Transient Lodging	\$915,000.00		
\$0.00	\$6,500.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1010-304480	Gifts/Donations	\$0.00		
\$117,069.05	\$35,007.10	\$0.00	\$75,000.00	\$53,082.23	\$75,000.00	100-1010-304481	Grants	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$389.00	\$389.00	100-1010-304462	Merchandise Sales	\$400.00		
\$87.16	\$90.00	\$0.00	\$0.00	\$59.00	\$59.00	100-1010-304484	Miscellaneous Revenue	\$0.00		
\$5,664.01	\$12,603.03	\$7,000.00	\$3,479.20	\$3,333.54	\$5,714.64	100-1010-304491	Other Local Resources	\$5,886.08		
\$752.78	\$689.23	\$700.00	\$565.53	\$284.30	\$403.71	100-1010-304610	Tax - State Tobacco	\$415.82		
\$20,802.75	\$19,130.69	\$18,000.00	\$17,611.16	\$7,810.08	\$13,388.71	100-1010-304620	Tax - State OLCC	\$13,790.37		
\$24,507.40	\$26,190.97	\$23,000.00	\$24,389.83	\$8,877.96	\$15,219.36	100-1010-304622	Tax - Marijuana	\$15,675.94		
\$22,167.81	\$21,502.11	\$23,000.00	\$20,000.00	\$9,376.72	\$16,074.38	100-1010-304630	State Revenue Share	\$16,556.61		
\$0.00	\$1,555.00	\$0.00	\$1,025.00	\$0.00	\$0.00	100-1010-304690	Other State Sources	\$0.00		
\$16,000.00	\$36,000.00	\$36,000.00	\$36,000.00	\$18,000.00	\$36,000.00	100-1010-304810	Transfer From URD Fund	\$36,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1010-314872	Transfer From Streets Reserve	\$0.00		
\$2,071,627.44	\$2,482,426.82	\$2,163,825.89	\$2,101,448.89	\$1,666,516.31	\$2,179,843.70		RESOURCES	\$2,102,675.02		
\$164,412.59	\$239,223.45	\$273,100.00	\$274,603.00	\$162,425.78	\$276,410.18		Administrative Personnel	\$278,745.00		
\$20,122.99	\$29,185.84	\$26,200.00	\$22,386.00	\$30,888.05	\$43,017.64		Public Works Personnel	\$23,566.00		
\$14,734.18	\$22,002.74	\$32,000.00	\$31,629.00	\$13,918.34	\$23,860.01	100-1010-105140	Fringe Benefits	\$32,196.00		
\$32,499.91	\$53,028.58	\$60,000.00	\$59,398.00	\$40,142.53	\$60,000.00	100-1010-105141	Insurance Benefits	\$60,435.00		
\$19,695.12	\$24,203.64	\$66,000.00	\$65,338.00	\$43,504.42	\$66,000.00	100-1010-105142	Regular PERS System	\$67,718.00		
\$251,464.79	\$367,644.25	\$457,300.00	\$453,354.00	\$290,879.12	\$469,287.83		PERSONNEL	\$462,660.00		
\$1,312.40	\$129,232.18	\$3,000.00	\$10,000.00	\$1,805.48	\$2,563.78	100-1010-205209	Emergency Prep & Public Safety	\$5,000.00		
\$3,438.73	\$5,032.89	\$5,000.00	\$8,126.20	\$5,254.42	\$9,007.58	100-1010-205210	Dues & Memberships	\$10,000.00		
\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	100-1010-205213	Meeting/Education Travel & Expense	\$0.00		
\$11,132.13	\$20,962.56	\$24,400.00	\$25,919.00	\$40,384.98	\$40,384.98	100-1010-205222	Insurance	\$50,481.23		
\$11,905.59	\$21,693.19	\$17,000.00	\$20,000.00	\$10,081.51	\$17,282.59	100-1010-205240	Office Materials & Supplies	\$18,000.00		
\$8,770.63	\$19,406.47	\$10,000.00	\$10,000.00	\$5,893.28	\$8,368.46	100-1010-205241	Computer Equipment & Maintenance	\$5,000.00		
\$5,536.17	\$7,587.23	\$7,500.00	\$7,555.54	\$3,929.52	\$6,736.32	100-1010-205251	Telephones/Cell Phones/DSL	\$6,938.41		
\$3,910.18	\$4,548.18	\$5,000.00	\$5,743.62	\$2,047.28	\$3,509.62	100-1010-205252	Utilities	\$3,614.91		
\$4,806.54	\$5,770.01	\$6,000.00	\$3,000.00	\$1,960.03	\$3,360.05	100-1010-205253	Postage	\$3,460.85		
\$2,212.82	\$9,535.23	\$10,000.00	\$20,000.00	\$12,436.66	\$17,660.06	100-1010-205255	Education and Training/Travel	\$15,000.00		
\$107,506.96	\$87,262.21	\$65,000.00	\$50,000.00	\$25,514.24	\$43,738.70	100-1010-205260	Contract/Professional Services	\$50,000.00		
\$4,250.00	\$1,300.00	\$5,000.00	\$7,000.00	\$0.00	\$13,000.00	100-1010-205261	Auditor	\$13,000.00		
\$21,054.74	\$8,023.10	\$10,000.00	\$10,000.00	\$4,663.69	\$51,994.90	100-1010-205262	Legal Expense	\$54,000.00		
\$13,328.59	\$9,690.50	\$12,000.00	\$4,170.99	\$2,303.97	\$3,949.66	100-1010-205263	Bank Charges/Credit Card Fees	\$4,068.15		
\$733.92	\$1,642.76	\$1,500.00	\$0.00	\$667.80	\$1,144.80	100-1010-205270	Travel (Included in 205255)	\$1,500.00		
\$86,831.10	\$82,518.66	\$26,000.00	\$27,712.54	\$14,325.26	\$24,557.59	100-1010-205282	Software	\$35,000.00		
\$3,981.98	\$1,896.07	\$2,000.00	\$1,457.60	\$970.69	\$1,664.04	100-1010-205311	Equipment Lease and Rental	\$2,000.00		
\$4,398.18	\$4,861.41	\$6,000.00	\$8,582.76	\$4,911.46	\$8,419.65	100-1010-205325	Yard Debris Dumpster	\$8,672.24		
\$13,843.84	\$22,449.15	\$15,000.00	\$15,000.00	\$4,619.70	\$7,919.49	100-1010-205330	Building and Land Maintenance	\$10,000.00		
\$7,329.52	\$7,418.77	\$7,200.00	\$8,135.89	\$4,872.04	\$8,352.07	100-1010-205335	Custodial Support/Supplies	\$10,000.00		
\$840.00	\$3,850.47	\$5,000.00	\$10,014.72	\$5,255.30	\$9,009.09	100-1010-205421	Parks/Grounds Maintenance	\$10,000.00		
\$2,861.00	\$3,935.37	\$2,000.00	\$1,000.00	\$571.42	\$979.58	100-1010-205422	Advertising/Legal Notice	\$1,000.00		
\$0.00	\$0.00	\$155,000.00	\$101,475.00	\$48,268.50	\$72,000.00	100-1010-205438	Lincoln County Program Support	\$102,000.00		
\$85,553.06	\$25,745.71	\$75,000.00	\$60,000.00	\$49,028.28	\$59,000.00	100-1010-205439	Community Support/Beautification	\$60,000.00		
\$4,009.18	\$1,698.53	\$2,000.00	\$2,604.83	\$1,018.55	\$1,746.09	100-1010-205440	Equipment & Furniture	\$1,798.47		
\$0.00	\$230.06	\$200.00	\$2,037.62	\$1,399.10	\$2,398.46	100-1010-205470	Equipment Repair & Maintenance	\$2,470.41		
\$1,050.00	\$1,104.00	\$600.00	\$1,320.20	\$483.00	\$828.00	100-1010-205474	Mowing	\$852.84		
\$470.50	\$1,466.00	\$1,500.00	\$990.10	\$0.00	\$0.00	100-1010-205490	Materials & Services	\$0.00		
\$0.00	\$0.00	\$60,000.00	\$50,000.00	\$0.00	\$0.00	100-1010-208000	Operating Contingency	\$50,000.00		
\$411,067.76	\$488,860.71	\$539,900.00	\$471,846.61	\$252,666.16	\$419,575.53		MATERIALS AND SERVICES	\$533,857.51		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1010-217121	Transfer To Streets Ops			
\$25,000.00	\$290,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	100-1010-217122	Transfer To Library Ops	\$60,000.00		
\$0.00	\$0.00	\$0.00	\$200,000.00	\$100,000.00	\$200,000.00	100-1010-217126	Transfer To Library Reserve	\$40,000.00		
\$5,250.00	\$5,000.00	\$2,500.00	\$0.00	\$0.00	\$0.00	100-1010-217123	Transfer To LLCM Ops			
\$75,000.00	\$242,000.00	\$175,000.00	\$100,000.00	\$50,000.00	\$100,000.00	100-1010-217124	Transfer To Commons Ops	\$100,000.00		
\$0.00	\$0.00	\$172,000.00	\$0.00	\$100,000.00	\$0.00	100-1010-217126	Transfer to Commons Reserve	\$150,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1010-217127	Transfer To Capital Reserve			
\$0.00	\$0.00	\$0.00	\$50,000.00	\$25,000.00	\$50,000.00	100-1010-217127	Transfer To City Services Reserve			
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1010-217128	Transfer To Parks & Trails Ops	\$0.00		
\$38,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1010-217130	Transfer To Wastewater Ops			
\$4,000.00	\$0.00	\$115,000.00	\$100,000.00	\$50,000.00	\$100,000.00	100-1010-217131	Transfer To Streets Reserve	\$215,000.00		
\$0.00	\$10,000.00	\$30,000.00	\$30,000.00	\$15,000.00	\$30,000.00	100-1010-217133	Transfer To Storm Drains Ops	\$30,000.00		
\$0.00	\$0.00	\$0.00	\$30,000.00	\$15,000.00	\$30,000.00	100-1010-217141	Transfer To Storm Drains Reserve	\$120,000.00		
\$38,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1010-217134	Transfer To Water Ops			
\$150,000.00	\$374,000.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1010-217134	Transfer To Water Reserves			
\$336,050.00	\$921,000.00	\$519,500.00	\$510,000.00	\$355,000.00	\$510,000.00		TRANSFERS OUT	\$715,000.00		
\$998,582.55	\$1,777,504.96	\$1,516,700.00	\$1,435,200.61	\$898,545.28	\$1,398,863.36		TOTAL REQUIREMENTS	\$1,711,517.51		
\$1,073,044.89	\$704,921.86	\$647,125.89	\$666,248.28	\$767,971.03	\$780,980.34		ENDING BALANCE	\$391,157.51		

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 2026-27 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. This year, the building will undergo significant maintenance upgrades, a full restructuring of the electrical panel, and

connection to a large generator capable of fully powering the building in the event of a power outage. This year, the building will also have its fascia repaired, its roof work completed, and its exterior painted.

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

2022-2023 3rd Preceding Year	(Soft Close 2) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2026	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$153,467.87	\$161,555.40	\$238,880.40	\$320,176.55	\$361,635.38	\$361,635.38	150-1020-300101	BEGINNING BALANCE	\$208,635.38		
\$0.00	\$172,000.00	\$172,000.00	\$0.00	\$0.00	\$0.00	150-1020-304861	Transfer From City Services Ops	\$150,000.00		
\$0.00	\$73,000.00	\$73,000.00	\$150,000.00	\$75,000.00	\$150,000.00	150-1020-304863	Transfer From Visitor Amenities	\$250,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1020-304481	Grants	\$50,000.00		
\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	150-1020-314869	Transfer From Commons Ops	\$0.00		
\$163,467.87	\$416,555.40	\$493,880.40	\$470,176.55	\$436,635.38	\$511,635.38		RESOURCES	\$658,635.38		
\$1,912.47	\$89,459.35	\$239,500.00	\$120,000.00	\$54,566.39	\$100,000.00	150-1020-407922	Capital Outlay - Improvement	\$10,000.00		
\$0.00	\$77,040.15	\$120,000.00	\$205,000.00	\$46,172.84	\$203,000.00	150-1020-407942	Capital Outlay - Buildings	\$630,000.00		
\$1,912.47	\$166,499.50	\$359,500.00	\$325,000.00	\$100,739.23	\$303,000.00		CAPITAL OUTLAYS	\$640,000.00		
\$1,912.47	\$166,499.50	\$359,500.00	\$325,000.00	\$100,739.23	\$303,000.00		TOTAL REQUIREMENTS	\$640,000.00		
\$161,555.40	\$250,055.90	\$134,380.40	\$145,176.55	\$335,896.15	\$208,635.38		ENDING BALANCE	\$18,635.38		



Commons Operations 100-1020

2022-2023 3rd Preceding Year	(Soft Close 2) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2026	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$144,615.32	\$128,550.93	\$47,350.93	\$118,734.19	\$118,734.19	\$118,734.19	100-1020-300101	BEGINNING BALANCE	\$108,872.81		
\$14,934.50	\$24,126.50	\$25,000.00	\$45,000.00	\$15,890.98	\$27,241.68	100-1020-304335	Rents or Fees	\$28,058.93		
\$6,888.75	\$12,067.95	\$0.00	\$8,000.00	\$8,885.40	\$15,232.11	100-1020-304480	Gifts/Donations	\$15,689.08		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1020-304481	Grants	\$0.00		
\$75,000.00	\$70,000.00	\$175,000.00	\$100,000.00	\$50,000.00	\$100,000.00	100-1020-314861	Transfer From City Services Ops	\$100,000.00		
\$25,000.00	\$30,000.00	\$75,000.00	\$75,000.00	\$37,500.00	\$75,000.00	100-1020-314863	Transfer From Visitor Amenities	\$75,000.00		
\$121,823.25	\$136,194.45	\$275,000.00	\$346,734.19	\$231,010.57	\$336,207.98		RESOURCES	\$327,620.82		
\$0.00	\$0.00	\$0.00	\$34,990.00	\$20,312.15	\$34,820.83		Administrative Personnel	\$35,448.00		
\$1,968.70	\$43,037.64	\$54,300.00	\$49,717.00	\$29,572.39	\$50,695.53		Public Works Personnel	\$55,064.00		
\$156.40	\$1,353.31	\$5,800.00	\$9,021.00	\$3,569.98	\$6,119.97	100-1020-105140	Fringe Benefits	\$9,640.00		
\$691.05	\$7,445.56	\$10,900.00	\$16,941.00	\$14,792.45	\$20,000.00	100-1020-105141	Insurance Benefits	\$18,102.00		
\$259.63	\$3,113.26	\$12,000.00	\$18,636.00	\$10,370.16	\$17,777.42	100-1020-105142	Regular PERS System	\$20,275.00		
\$3,075.78	\$54,949.77	\$83,000.00	\$129,305.00	\$78,617.13	\$129,413.74		PERSONNEL	\$138,529.00		
\$4,676.00	\$6,280.23	\$6,700.00	\$6,695.00	\$7,414.84	\$7,414.84	100-1020-205222	Insurance	\$9,268.55		
\$464.07	\$501.15	\$600.00	\$261.62	\$666.46	\$1,142.50	100-1020-205240	Office Materials & Supplies	\$1,176.78		
\$1,450.84	\$1,770.45	\$1,800.00	\$2,100.00	\$1,887.76	\$3,236.16	100-1020-205251	Telephones/Cell Phones/DSL	\$3,333.24		
\$7,349.36	\$6,656.62	\$7,500.00	\$9,593.02	\$4,725.66	\$8,101.13	100-1020-205252	Utilities	\$8,344.17		
\$18,025.24	\$19,777.37	\$20,000.00	\$12,000.00	\$288.00	\$408.96	100-1020-205260	Contract/Professional Services	\$421.23		
				\$2,110.49	\$3,617.98	100-1020-205282	Software	\$3,726.52		
\$1,489.39	\$3,808.25	\$3,000.00	\$3,000.00	\$31.92	\$54.72	100-1020-205317	Tools and Small Equipment	\$56.36		
\$38,430.36	\$40,628.66	\$45,000.00	\$45,000.00	\$7,040.54	\$16,000.00	100-1020-205330	Building and Land Maintenance	\$30,000.00		
\$13,045.98	\$17,837.02	\$15,000.00	\$19,426.65	\$10,898.78	\$18,683.62	100-1020-205335	Custodial Support/Supplies	\$19,617.80		
\$3,405.00	\$3,355.78	\$5,000.00	\$8,000.00	\$3,710.94	\$6,361.61	100-1020-205421	Parks/Grounds Maintenance	\$6,552.46		
\$31,245.03	\$40,884.91	\$40,000.00	\$32,662.47	\$25,462.62	\$31,000.00	100-1020-205439	Community Support/Beautification	\$33,000.00		
\$1,067.00	\$1,191.00	\$600.00	\$3,500.00	\$1,051.00	\$1,801.71	100-1020-205474	Mowing	\$1,855.77		
\$0.00	\$458.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	100-1020-205475	Tree Removal/Trimming	\$2,000.00		
\$4,163.59	\$1,857.85	\$2,000.00	\$1,000.00	\$57.28	\$98.19	100-1020-205490	Materials & Services	\$1,000.00		
\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00	100-1020-208000	Operating Contingency	\$15,000.00		
\$124,811.86	\$145,007.29	\$164,200.00	\$160,238.76	\$65,346.29	\$97,921.44		MATERIALS AND SERVICES	\$135,352.88		
\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	100-1020-217126	Transfer To Commons Reserve	\$0.00		
\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00		TRANSFERS OUT	\$0.00		
\$137,887.64	\$209,957.06	\$257,200.00	\$289,543.76	\$143,963.42	\$227,335.18		TOTAL REQUIREMENTS	\$273,881.88		
\$128,550.93	\$54,788.32	\$65,150.93	\$57,190.43	\$87,047.15	\$108,872.81		ENDING BALANCE	\$53,738.93		



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.

renovation. With the renovations complete, we are working on getting the space up and running at full capacity. The CSC is seeking grant funding to support the building's operations and 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.

After much anticipation, the Little Log Church Museum has recently undergone a comprehensive

Little Log Church Museum Capital Reserve 150-1025

2022-2023 3rd Preceding Year	(Soft Close 2) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2026	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$208,077.50	\$194,808.50	\$185,077.12	\$13,828.91	\$13,828.91	\$13,828.91	150-1025-300101	BEGINNING BALANCE	\$49,828.91		
\$0.00	\$0.00	\$0.00	\$130,000.00	\$130,000.00	\$130,000.00	150-1025-304480	Gifts/Donations	\$0.00		
\$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	\$160,000.00	\$80,000.00	\$160,000.00	150-1025-314863	Transfer From Visitor Amenities	\$0.00		
\$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	150-1025-314869	Transfer From Parks & Trails Ops	\$0.00		
\$208,077.50	\$194,808.50	\$185,077.12	\$303,828.91	\$223,828.91	\$303,828.91		RESOURCES	\$49,828.91		
\$0.00	\$0.00	\$0.00	\$2,628.00	\$0.00	\$0.00		Public Works Personnel	\$2,741.00		
\$0.00	\$0.00	\$0.00	\$280.00	\$0.00	\$0.00	150-1025-105140	Fringe Benefits	\$292.00		
\$0.00	\$0.00	\$0.00	\$526.00	\$0.00	\$0.00	150-1025-105141	Insurance Benefits	\$548.00		
\$0.00	\$0.00	\$0.00	\$579.00	\$0.00	\$0.00	150-1025-105142	Regular PERS System	\$614.00		
\$0.00	\$0.00	\$0.00	\$4,013.00	\$0.00	\$0.00		PERSONNEL	\$4,195.00		
\$13,269.00	\$28,623.85	\$100,000.00	\$285,000.00	\$87,212.77	\$254,000.00	150-1025-407942	Capital Outlay - Buildings	\$0.00		
\$13,269.00	\$28,623.85	\$100,000.00	\$285,000.00	\$87,212.77	\$254,000.00		CAPITAL OUTLAYS	\$0.00		
\$13,269.00	\$28,623.85	\$100,000.00	\$289,013.00	\$87,212.77	\$254,000.00		TOTAL REQUIREMENTS	\$4,195.00		
\$194,808.50	\$166,184.65	\$85,077.12	\$14,815.91	\$136,616.14	\$49,828.91		ENDING BALANCE	\$45,633.91		



Little Log Church Museum Operations 100-1025

2022-2023 3rd Preceding Year	(Soft Close 2) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2026	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$6,147.71	\$13,125.62	\$18,621.62	\$17,051.91	\$17,051.91	\$17,051.91	100-1025-300101	BEGINNING BALANCE	\$36,936.14		
\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	100-1025-304335	Rents or Fees	\$5,000.00		
\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	100-1025-304460	Inventory Sale	\$1,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-304480	Gifts/Donations	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-304481	Grants	\$0.00		
\$5,250.00	\$5,000.00	\$2,500.00	\$0.00	\$0.00	\$0.00	100-1025-314861	Transfer From City Services Ops	\$0.00		
\$15,750.00	\$15,000.00	\$7,500.00	\$50,000.00	\$25,000.00	\$50,000.00	100-1025-314863	Transfer From Visitor Amenities	\$50,000.00		
\$21,000.00	\$20,000.00	\$10,000.00	\$73,051.91	\$42,051.91	\$67,051.91		RESOURCES	\$92,936.14		
\$0.00	\$0.00	\$0.00	\$2,880.00	\$1,709.07	\$2,929.83		Administrative Personnel	\$3,145.00		
\$50.94	\$364.44	\$0.00	\$12,745.00	\$5,059.32	\$8,673.12		Public Works Personnel	\$13,893.00		
\$5.20	\$27.05	\$0.00	\$1,664.00	\$482.75	\$827.57	100-1025-105140	Fringe Benefits	\$1,815.00		
\$21.09	\$45.80	\$0.00	\$3,125.00	\$146.32	\$250.83	100-1025-105141	Insurance Benefits	\$3,408.00		
\$7.90	\$38.26	\$0.00	\$3,438.00	\$1,373.28	\$2,354.19	100-1025-105142	Regular PERS System	\$3,817.00		
\$85.13	\$475.55	\$0.00	\$23,852.00	\$8,770.74	\$15,035.55		PERSONNEL	\$26,078.00		
\$194.00	\$200.00	\$200.00	\$104.55	\$102.00	\$102.00	100-1025-205220	Marketing/Road Sign	\$105.00		
\$2,487.00	\$3,460.33	\$3,900.00	\$3,897.00	\$4,378.69	\$4,378.69	100-1025-205222	Insurance	\$5,473.36		
\$56.40	\$25.44	\$100.00	\$26.08	\$14.84	\$25.44	100-1025-205251	Telephones/Cell Phones/DSL	\$26.71		
\$1,742.48	\$877.29	\$1,000.00	\$1,500.00	\$442.61	\$758.76	100-1025-205252	Utilities	\$1,500.00		
\$7,345.28	\$5,942.48	\$8,000.00	\$3,000.00	\$546.90	\$937.54	100-1025-205330	Building and Land Maintenance	\$3,000.00		
\$0.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$0.00	100-1025-205335	Custodial Support/Supplies	\$2,500.00		
\$600.00	\$2,820.00	\$700.00	\$2,746.87	\$3,542.04	\$6,072.07	100-1025-205421	Parks/Grounds Maintenance	\$10,000.00		
\$436.00	\$512.00	\$500.00	\$870.59	\$170.00	\$291.43	100-1025-205474	Mowing	\$500.00		
\$0.00	\$234.00	\$500.00	\$500.00	\$300.00	\$514.29	100-1025-205475	Tree Removal/Trimming	\$500.00		
\$1,075.80	\$109.98	\$500.00	\$10,000.00	\$0.00	\$2,000.00	100-1025-205490	Materials & Services	\$7,000.00		
\$13,936.96	\$14,181.52	\$15,400.00	\$25,145.09	\$9,497.08	\$15,080.22		MATERIALS AND SERVICES	\$30,605.07		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-217126	Transfer To LLCM Reserve	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		TRANSFERS OUT	\$0.00		
\$14,022.09	\$14,657.07	\$15,400.00	\$48,997.09	\$18,267.82	\$30,115.77		TOTAL REQUIREMENTS	\$56,683.07		
\$13,125.62	\$18,468.55	\$13,221.62	\$24,054.82	\$23,784.09	\$36,936.14		ENDING BALANCE	\$36,253.07		



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.

The newly built library is up and running, with an increase in patronage.

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 funds to supplement library operations, finance improvements, maintain facilities, and cover other vital library-related expenses. A majority of the Library operations funding comes from the City General Fund- City Services.

Funding is provided through the General Fund's City Services.

Library Capital Reserve 150-1030

2022-2023 3rd Preceding Year	(Soft Close 2) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2026	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$129,369.60	\$103,085.16	\$343,085.16	\$325,874.39	\$325,874.39	\$325,874.39	150-1030-300101	BEGINNING BALANCE	(\$7,641.00)		
\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00	\$50,000.00	\$150,000.00	150-1030-300105	Beginning Balance - Hall Bequest	\$0.00		
\$0.00	\$0.00	\$0.00	\$340,000.00	\$340,000.00	\$340,000.00	150-1030-304480	Gifts/Donations	\$0.00		
\$0.00	\$0.00	\$400,000.00	\$0.00	\$0.00	\$0.00	150-1030-304481	Grants	\$0.00		
\$0.00	\$265,000.00	\$0.00	\$200,000.00	\$100,000.00	\$200,000.00	150-1030-314861	Transfer From City Services Ops	\$40,000.00		
\$0.00	\$0.00	\$600,000.00	\$0.00	\$0.00	\$0.00	150-1030-314866	Transfer From Urban Renewal Fund	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1030-314870	Transfer From Library Ops	\$0.00		
\$279,369.60	\$518,085.16	\$1,493,085.16	\$1,015,874.39	\$815,874.39	\$1,015,874.39		RESOURCES	\$32,359.00		
\$0.00	\$0.00	\$0.00	\$2,628.00	\$1,578.31	\$2,705.67		Public Works Personnel	\$2,741.00		
\$0.00	\$0.00	\$0.00	\$280.00	\$168.88	\$289.51	150-1030-105140	Fringe Benefits	\$292.00		
\$0.00	\$0.00	\$0.00	\$526.00	\$315.66	\$541.13	150-1030-105141	Insurance Benefits	\$548.00		
\$0.00	\$0.00	\$0.00	\$579.00	\$353.54	\$606.07	150-1030-105142	Regular PERS System	\$614.00		
\$0.00	\$0.00	\$0.00	\$4,013.00	\$2,416.39	\$4,142.39		PERSONNEL	\$4,195.00		
\$26,284.44	\$38,882.20	\$595,000.00	\$1,005,000.00	\$944,491.53	\$1,019,373.00	150-1030-407942	Capital Outlay - Buildings	\$25,000.00		
\$26,284.44	\$38,882.20	\$595,000.00	\$1,005,000.00	\$944,491.53	\$1,019,373.00		CAPITAL OUTLAYS	\$25,000.00		
\$26,284.44	\$38,882.20	\$595,000.00	\$1,009,013.00	\$946,907.92	\$1,023,515.39		TOTAL REQUIREMENTS	\$29,195.00		
\$253,085.16	\$479,202.96	\$898,085.16	\$6,861.39	(\$131,033.53)	(\$7,641.00)		ENDING BALANCE	\$3,164.00		



Library Operations 100-1030

2022-2023 3rd Preceding Year	(Soft Close 2) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2026	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$36,951.55	\$27,649.10	\$16,099.10	(\$5,870.41)	(\$5,870.41)	(\$5,870.41)	100-1030-300101	BEGINNING BALANCE	\$49,342.93		
\$100.00	\$25.54	\$0.00	\$110,000.00	\$110,000.00	\$110,000.00	100-1030-304480	Gifts/Donations	\$5,000.00		
\$5,000.00	\$5,000.00	\$0.00	\$14,000.00	\$1,000.00	\$1,000.00	100-1030-304481	Grants	\$1,000.00		
\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1030-304690	Other State Sources	\$0.00		
\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	100-1030-314861	Transfer From City Services Ops	\$60,000.00		
\$31,100.00	\$30,025.54	\$25,000.00	\$118,129.59	\$105,129.59	\$105,129.59		RESOURCES	\$115,342.93		
\$0.00	\$0.00	\$0.00	\$2,880.00	\$1,709.07	\$2,929.83		Public Works Personnel	\$3,145.00		
\$10,667.71	\$16,179.68	\$15,000.00	\$32,002.00	\$13,024.85	\$24,828.31		Administrative Personnel	\$37,768.00		
\$827.02	\$1,201.60	\$1,500.00	\$3,715.00	\$1,075.82	\$49.71	100-1030-105140	Fringe Benefits	\$4,357.00		
\$77.97	\$129.65	\$300.00	\$0.00	\$788.36	\$1,351.47	100-1030-105141	Insurance Benefits	\$8,183.00		
\$3.02	\$2,115.37	\$3,000.00	\$6,354.00	\$3,343.25	\$5,731.29	100-1030-105142	Regular PERS System	\$7,373.00		
\$11,575.72	\$19,626.30	\$19,800.00	\$44,951.00	\$19,941.35	\$34,890.62		PERSONNEL	\$60,826.00		
\$2,785.00	\$3,950.75	\$4,400.00	\$4,397.00	\$4,921.24	\$4,921.24	100-1030-205222	Insurance	\$6,151.55		
\$2,010.43	\$4,170.25	\$500.00	\$5,000.00	\$798.88	\$1,369.51	100-1030-205240	Office Materials & Supplies	\$5,000.00		
\$1,291.39	\$1,264.21	\$1,300.00	\$2,500.00	\$1,017.86	\$1,744.90	100-1030-205241	Computer Equipment and Maint.	\$2,000.00		
\$1,903.29	\$1,438.12	\$0.00	\$1,500.00	\$511.23	\$876.39	100-1030-205251	Telephones/Cell Phones/DSL	\$1,832.15		
\$2,503.45	\$729.95	\$500.00	\$748.20	\$223.48	\$383.11	100-1030-205252	Utilities	\$920.21		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1030-205260	Contract/Professional Services	\$402.26		
\$40.00	\$20.00	\$500.00	\$5,000.00	\$729.95	\$1,251.34	100-1030-205262	Legal Expense	\$0.00		
\$2,325.00	\$1,986.79	\$0.00	\$526.89	\$1,021.90	\$1,751.83	100-1030-205282	Software	\$1,313.91		
\$3,408.68	\$3,264.17	\$0.00	\$5,000.00	\$582.33	\$998.28	100-1030-205330	Building and Land Maintenance	\$1,839.42		
\$235.76	\$0.00	\$0.00	\$5,000.00	\$171.41	\$293.85	100-1030-205335	Custodial Support/Supplies	\$5,000.00		
\$11,944.73	\$15,015.21	\$3,000.00	\$10,500.00	\$4,103.59	\$7,034.73	100-1030-205340	Operating Materials & Supplies	\$5,000.00		
\$187.00	\$188.00	\$100.00	\$150.00	\$0.00	\$0.00	100-1030-205345	Programs, Books, and Periodicals	\$11,500.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1030-205474	Mowing	\$150.00		
\$192.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	100-1030-205475	Tree Removal/Trimming	\$0.00		
\$0.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00	100-1030-205490	Materials & Services	\$2,000.00		
\$28,826.73	\$32,027.45	\$10,300.00	\$52,322.09	\$14,239.87	\$20,896.03	100-1030-208000	Operating Contingency	\$10,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		MATERIALS AND SERVICES	\$53,109.51		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1030-217126	Transfer To Library Reserve	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		TRANSFERS OUT	\$0.00		
\$40,402.45	\$51,653.75	\$30,100.00	\$97,273.09	\$17,583.12	\$55,786.66		TOTAL REQUIREMENTS	\$113,935.51		
\$27,649.10	\$6,020.89	\$10,999.10	\$20,856.50	\$87,546.47	\$49,342.93		ENDING BALANCE	\$1,407.43		



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.

Parks & Trails interesting fact... All City trails are maintained by volunteers through the Trails/YIPS! City Workgroup.

Funding for Parks & Trails

The Parks & Trails are funded by the Visitor 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

2022-2023 3rd Preceding Year	(Soft Close 2) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2026	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$219,406.52	\$500,211.07	\$407,451.07	\$221,017.45	\$221,017.45	\$221,017.45	150-1035-300101	BEGINNING BALANCE	\$616,932.20		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1035-304240	Tax - Transient Lodging	\$0.00		
\$0.00	\$89,110.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1035-304480	Gifts/Donations	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$350,000.00	150-1035-304481	Grants	\$382,676.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1035-314861	Transfer From City Services Ops	\$0.00		
\$300,000.00	\$0.00	\$0.00	\$400,000.00	\$200,000.00	\$400,000.00	150-1035-314863	Transfer From Visitor Amenities	\$0.00		
\$28,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1035-314883	Transfer From Urban Renewal Fund	\$0.00		
\$547,406.52	\$589,321.07	\$407,451.07	\$621,017.45	\$421,017.45	\$971,017.45		RESOURCES	\$999,608.20		
\$553.35	\$1,050.45	\$1,200.00	\$0.00	\$1,516.16	\$2,599.13		Public Works Personnel	\$0.00		
\$40.20	\$76.31	\$80.00	\$0.00	\$108.76	\$186.45	150-1035-105140	Fringe Benefits	\$0.00		
\$171.45	\$240.39	\$200.00	\$0.00	\$333.77	\$572.18	150-1035-105141	Insurance Benefits	\$0.00		
\$116.13	\$220.49	\$200.00	\$0.00	\$424.37	\$727.49	150-1035-105142	Regular PERS System	\$0.00		
\$881.13	\$1,587.64	\$1,680.00	\$0.00	\$2,383.06	\$4,085.25		PERSONNEL	\$0.00		
\$46,314.32	\$145,936.57	\$185,000.00	\$350,000.00	\$20,232.96	\$350,000.00	150-1035-407922	Capital Outlay - Improvement	\$720,000.00		
\$46,314.32	\$145,936.57	\$185,000.00	\$350,000.00	\$20,232.96	\$350,000.00		CAPITAL OUTLAYS	\$720,000.00		
\$47,195.45	\$147,524.21	\$186,680.00	\$350,000.00	\$22,616.02	\$354,085.25		TOTAL REQUIREMENTS	\$720,000.00		
\$500,211.07	\$441,796.86	\$220,771.07	\$271,017.45	\$398,401.43	\$616,932.20		ENDING BALANCE	\$279,608.20		



Parks & Trails Operations 100-1035

2022-2023 3rd Preceding Year	(Soft Close 2) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2026	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$17,677.94	\$24,776.35	\$10,556.35	\$13,881.07	\$13,881.07	\$13,881.07	100-1035-300101	BEGINNING BALANCE	\$11,029.48		
\$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	100-1035-304481	Grants	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1035-314861	Transfer From City Services Ops	\$0.00		
\$25,000.00	\$15,000.00	\$35,000.00	\$35,000.00	\$17,500.00	\$35,000.00	100-1035-314863	Transfer From Visitor Amenities	\$35,000.00		
\$25,000.00	\$15,000.00	\$35,000.00	\$48,881.07	\$31,381.07	\$48,881.07		RESOURCES	\$46,029.48		
\$0.00	\$0.00	\$0.00	\$2,880.00	\$1,709.07	\$2,929.83		Administrative Personnel	\$3,145.00		
\$1,068.80	\$3,513.38	\$3,600.00	\$7,394.00	\$4,797.35	\$8,224.03		Public Works Personnel	\$7,779.00		
\$84.83	\$261.52	\$300.00	\$1,094.00	\$463.16	\$793.99	100-1035-105140	Fringe Benefits	\$1,163.00		
\$427.80	\$497.38	\$900.00	\$2,055.00	\$1,994.10	\$3,418.46	100-1035-105141	Insurance Benefits	\$2,185.00		
\$149.03	\$356.90	\$600.00	\$2,260.00	\$1,489.23	\$2,552.97	100-1035-105142	Regular PERS System	\$2,447.00		
\$1,730.46	\$4,629.18	\$5,400.00	\$15,683.00	\$10,452.91	\$17,919.27		PERSONNEL	\$16,719.00		
\$60.00	\$190.34	\$0.00	\$195.10	\$825.00	\$1,414.29	100-1035-205214	Marketing	\$500.00		
\$1,293.00	\$1,866.47	\$2,000.00	\$1,999.00	\$2,319.14	\$2,319.14	100-1035-205222	Insurance	\$2,898.93		
\$4,580.02	\$6,546.94	\$6,000.00	\$7,000.00	\$4,208.23	\$7,214.11	100-1035-205224	Trails Maintenance/ Supplies/Svcs	\$7,430.53		
\$2,376.24	\$1,691.30	\$3,000.00	\$3,000.00	\$0.00	\$0.00	100-1035-205230	Printing (Maps & Signs)	\$3,000.00		
\$67.71	\$30.89	\$200.00	\$71.46	\$32.57	\$55.83	100-1035-205252	Utilities	\$57.51		
\$0.00	\$390.00	\$600.00	\$2,600.00	\$0.00	\$0.00	100-1035-205255	Education and Training/Travel	\$500.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1035-205260	Contract/Professional Services	\$0.00		
\$737.11	\$539.12	\$2,000.00	\$0.00	\$0.00	\$0.00	100-1035-205270	Travel (Included in 205255)	\$0.00		
\$303.86	\$0.00	\$0.00	\$1,250.00	\$62.99	\$107.98	100-1035-205317	Tools and Small Equipment	\$1,000.00		
\$0.00	\$7,225.95	\$0.00	\$594.06	\$95.90	\$164.40	100-1035-205330	Building and Land Maintenance	\$600.00		
\$2,150.79	\$1,493.25	\$2,000.00	\$2,000.00	\$1,716.66	\$2,942.85	100-1035-205421	Parks/Grounds Maintenance	\$3,031.13		
\$0.00	\$1,525.25	\$0.00	\$0.00	\$0.00	\$0.00	100-1035-205440	Equipment & Furniture	\$0.00		
\$4,506.40	\$5,405.00	\$3,000.00	\$3,288.71	\$2,883.00	\$4,942.29	100-1035-205474	Mowing	\$5,090.55		
\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$450.00	\$771.43	100-1035-205475	Tree Removal/Trimming	\$794.57		
\$96.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1035-205490	Materials & Services	\$0.00		
\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	100-1035-208000	Operating Contingency	\$3,000.00		
\$16,171.13	\$26,904.51	\$22,800.00	\$25,998.33	\$12,593.49	\$19,932.31		MATERIALS AND SERVICES	\$27,903.22		
\$17,901.59	\$31,533.69	\$28,200.00	\$41,681.33	\$23,046.40	\$37,851.59		TOTAL REQUIREMENTS	\$44,622.22		
\$24,776.35	\$8,242.66	\$17,356.35	\$7,199.74	\$8,334.67	\$11,029.48		ENDING BALANCE	\$1,407.26		



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.

The Yachats Area Trolley kicks off its first full season in May 2026, running through Labor Day weekend in September. After the peak season, the trolley will remain available for special events throughout the off-season.

The service is fully funded by the Visitor Amenities Fund and is operated under a contract with First Student. As part of this agreement, the bus company is responsible for driving, parking, and maintaining the vehicle.

The City of Yachats and Yachats Area Chamber has worked diligently following year one of the three-year strategic marketing 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.

Funding for Visitor Amenities

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

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

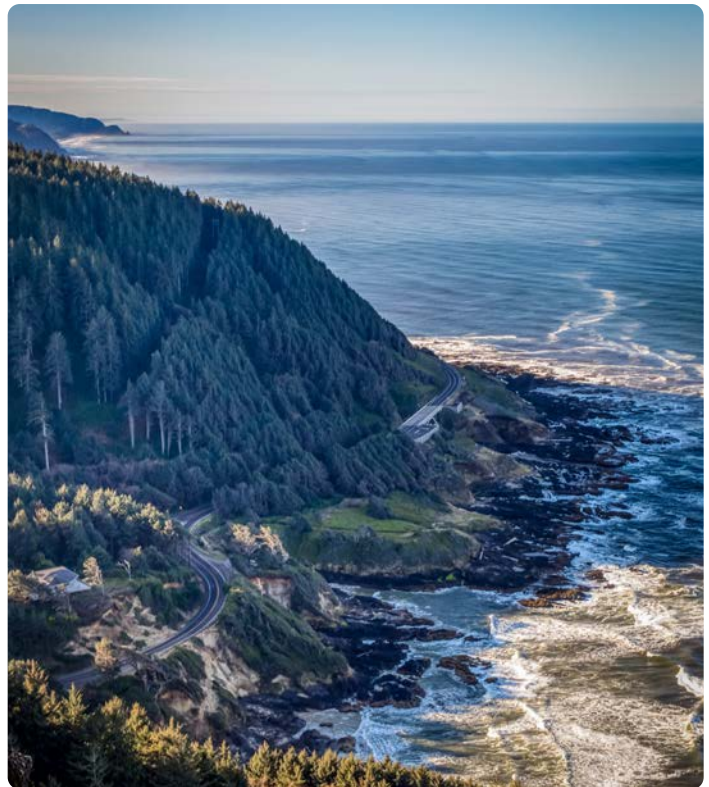
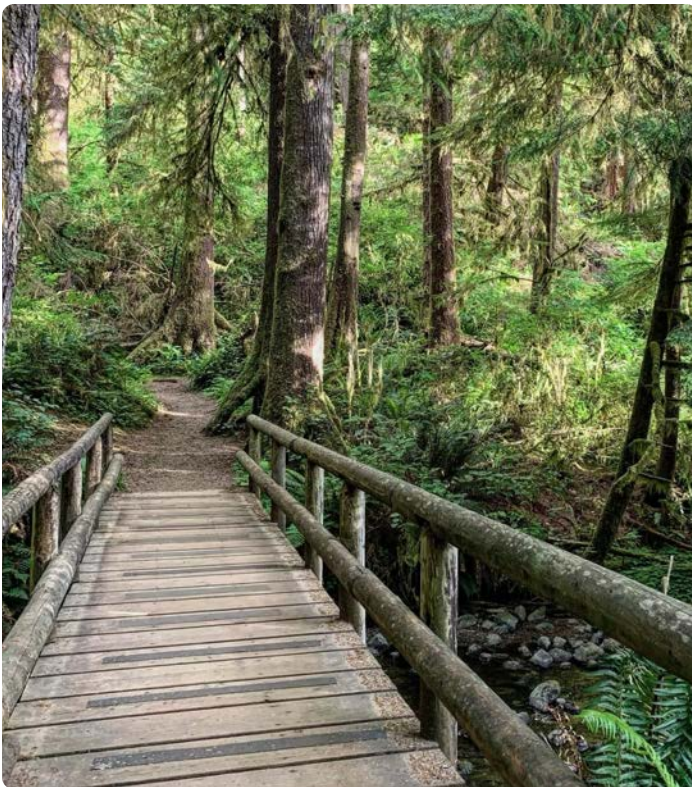
Interesting Fact...

Over 60% of the City Services revenue comes from the unrestricted portion of the Transient Lodging Tax.



Visitor Amenities Operations 100-1045

2022-2023 3rd Preceding Year	(Soft Close 2) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2026	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$1,298,210.93	\$1,356,144.98	\$1,542,944.98	\$1,549,485.54	\$1,549,485.54	\$1,549,485.54	100-1045-300101	BEGINNING BALANCE	\$871,801.02		
\$9,823.54	\$23,908.93	\$0.00	\$0.00	\$5,843.73	\$11,687.46	100-1045-301500	Interest Earned	\$12,038.08		
\$540,406.08	\$521,779.85	\$537,000.00	\$526,500.00	\$375,821.37	\$594,000.00	100-1045-304240	Tax - Transient Lodging	\$585,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1045-304481	Grants	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1045-314872	Transfer From Streets Reserve	\$0.00		
\$550,229.62	\$545,688.78	\$537,000.00	\$2,075,985.54	\$1,931,150.64	\$2,155,173.00		RESOURCES	\$1,468,839.10		
\$0.00	\$0.00	\$0.00	\$6,481.00	\$3,845.44	\$6,592.18		Administrative Personnel	\$7,076.00		
\$2,716.59	\$6,158.72	\$600.00	\$17,197.00	\$1,601.69	\$2,745.75		Public Works Personnel	\$18,177.00		
\$209.06	\$450.22	\$60.00	\$2,522.00	\$390.18	\$668.88	100-1045-105140	Fringe Benefits	\$2,689.00		
\$1,088.34	\$1,927.72	\$100.00	\$4,736.00	\$1,170.21	\$2,006.07	100-1045-105141	Insurance Benefits	\$5,051.00		
\$334.44	\$855.13	\$100.00	\$5,209.00	\$1,236.96	\$2,120.50	100-1045-105142	Regular PERS System	\$5,657.00		
\$4,348.43	\$9,391.79	\$860.00	\$36,145.00	\$8,244.48	\$14,133.39		PERSONNEL	\$38,650.00		
\$30,000.00	\$45,000.00	\$45,000.00	\$46,125.00	\$34,500.00	\$46,000.00	100-1045-205202	Visitor Center Operations	\$46,000.00		
\$36,247.20	\$185,000.00	\$245,000.00	\$270,000.00	\$200,167.14	\$265,167.14	100-1045-205214	Marketing	\$255,000.00		
\$27,500.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	100-1045-205260	Contract/Professional Services	\$90,000.00		
\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1045-205320	Fireworks	\$0.00		
\$1,420.00	\$1,470.50	\$70,000.00	\$110,000.00	\$33,840.37	\$58,012.06	100-1045-205439	Community Support/Beautification	\$75,000.00		
\$2,029.94	\$354.30	\$2,000.00	\$427.30	\$34.64	\$59.38	100-1045-205490	Materials & Services	\$0.00		
\$122,197.14	\$231,824.80	\$362,000.00	\$456,552.30	\$268,542.15	\$399,238.59		MATERIALS AND SERVICES	\$466,000.00		
\$15,750.00	\$15,000.00	\$7,500.00	\$50,000.00	\$25,000.00	\$50,000.00	100-1045-217123	Transfer To LLCM Ops	\$50,000.00		
\$0.00	\$0.00	\$0.00	\$160,000.00	\$80,000.00	\$160,000.00	100-1045-217126	Transfer To LLCM Reserve	\$0.00		
\$25,000.00	\$103,000.00	\$75,000.00	\$75,000.00	\$37,500.00	\$75,000.00	100-1045-217124	Transfer To Commons Ops	\$75,000.00		
\$0.00	\$0.00	\$73,000.00	\$150,000.00	\$75,000.00	\$150,000.00	100-1045-217126	Transfer To Commons Reserve	\$250,000.00		
\$25,000.00	\$15,000.00	\$35,000.00	\$35,000.00	\$17,500.00	\$35,000.00	100-1045-217127	Transfer To Parks & Trails Ops	\$35,000.00		
\$300,000.00	\$0.00	\$0.00	\$400,000.00	\$200,000.00	\$400,000.00	100-1045-217128	Transfer To Parks & Trails Rsv	\$0.00		
\$365,750.00	\$133,000.00	\$190,500.00	\$870,000.00	\$435,000.00	\$870,000.00		TRANSFERS OUT	\$410,000.00		
\$492,295.57	\$374,216.59	\$553,360.00	\$1,362,697.30	\$711,786.63	\$1,283,371.98		TOTAL REQUIREMENTS	\$914,650.00		
\$1,356,144.98	\$1,527,617.17	\$1,526,584.98	\$713,288.24	\$1,219,364.01	\$871,801.02		ENDING BALANCE	\$554,189.10		



GENERAL FUND

Streets & Storm Drains

Street Operations

The primary function of Street Operations is to maintain and repair vital infrastructure components, including streets, sidewalks, streetlights, signs, and road markings.

Funding for Street Operations

Funding for the street fund comes from the General Fund and State Highway Tax revenue. Both streets and storm drains remain underfunded and rely on the General Fund. Discussions will continue on adding a \$10 utility bill fee, with an annual increase based on the Consumer Price Index (CPI), to support ongoing maintenance and upgrades for streets and storm drains.

Streets Capital Reserve 150-1040

2022-2023 3rd Preceding Year	(Soft Close 2) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2025	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$101,355.68	\$104,557.17	\$61,157.17	\$66,499.87	\$66,499.87	\$66,499.87	150-1040-300101	BEGINNING BALANCE	\$51,298.06		
\$0.00	\$250,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	150-1040-304481	Grants (ODOT)	\$250,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		Street fee	\$56,000.00		
\$4,000.00	\$0.00	\$115,000.00	\$100,000.00	\$50,000.00	\$100,000.00	150-1040-314861	Transfer From City Services	\$215,000.00		
\$13,000.00	\$0.00	\$0.00	\$50,000.00	\$25,000.00	\$50,000.00	150-1040-314883	Transfer From Urban Renewal	\$70,000.00		
\$118,355.68	\$354,557.17	\$216,157.17	\$216,499.87	\$141,499.87	\$216,499.87		RESOURCES	\$642,298.06		
\$2,429.88	\$3,774.22	\$3,000.00	\$3,151.00	\$2,118.87	\$3,632.35		Public Works Personnel	\$3,286.00		
\$199.50	\$274.05	\$600.00	\$336.00	\$152.00	\$260.57	150-1040-105140	Fringe Benefits	\$350.00		
\$791.08	\$982.87	\$2,000.00	\$631.00	\$455.29	\$780.50	150-1040-105141	Insurance Benefits	\$657.00		
\$510.14	\$779.91	\$1,000.00	\$694.00	\$567.52	\$972.89	150-1040-105142	Regular PERS System	\$736.00		
\$3,930.60	\$5,811.05	\$6,600.00	\$4,812.00	\$3,293.68	\$5,646.31		PERSONNEL	\$5,029.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1040-207120	Transfer To City Services	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1040-217125	Transfer To Visitor Amenities	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		TRANSFERS OUT	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$1,555.50	\$1,555.50	150 1040 407942	Boardwalk Electric Undergrndng	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1040-407946	Capital Outlay - Parking/Paving	\$0.00		
\$9,867.91	\$304,587.79	\$190,000.00	\$165,000.00	\$146,561.30	\$158,000.00	150-1040-407947	Capital Outlay - Street Projects	\$577,500.00		
\$9,867.91	\$304,587.79	\$190,000.00	\$165,000.00	\$148,116.80	\$159,555.50		CAPITAL OUTLAYS	\$577,500.00		
\$13,798.51	\$310,398.84	\$196,600.00	\$169,812.00	\$151,410.48	\$165,201.81		TOTAL REQUIREMENTS	\$582,529.00		
\$104,557.17	\$44,158.33	\$19,557.17	\$46,687.88	(\$9,910.61)	\$51,298.06		ENDING BALANCE	\$59,769.06		



Streets Operations 100-1040

2022-2023 3rd Preceding Year	(Soft Close 2) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2025	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$67,072.93	\$65,580.85	\$61,680.85	\$72,095.14	\$72,095.14	\$72,095.14	100-1040-300101	BEGINNING BALANCE	\$50,557.29		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1040-304481	Grants	\$0.00		
\$81,471.10	\$80,588.78	\$72,000.00	\$82,033.24	\$41,444.76	\$71,048.16	100-1040-304650	Tax - State Highway	\$73,179.60		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1040-314861	Transfer From City Services	\$0.00		
\$81,471.10	\$80,588.78	\$72,000.00	\$154,128.38	\$113,539.90	\$143,143.30		RESOURCES	\$123,736.89		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		Administrative Personnel	\$0.00		
\$16,690.74	\$14,601.71	\$18,000.00	\$18,427.00	\$12,263.01	\$28,408.33		Public Works Personnel	\$19,253.00		
\$1,331.89	\$1,071.70	\$1,900.00	\$2,012.00	\$878.98	\$1,506.82	100-1040-105140	Fringe Benefits	\$2,012.00		
\$5,953.35	\$3,090.73	\$3,600.00	\$3,779.00	\$3,254.38	\$5,578.94	100-1040-105141	Insurance Benefits	\$3,779.00		
\$2,472.77	\$1,992.02	\$4,000.00	\$4,156.00	\$2,750.30	\$4,714.80	100-1040-105142	Regular PERS System	\$4,156.00		
\$26,448.75	\$20,756.16	\$27,500.00	\$28,374.00	\$19,146.67	\$40,208.89		PERSONNEL	\$29,200.00		
\$2,985.00	\$3,678.14	\$4,300.00	\$4,297.00	\$4,662.73	\$4,662.73	100-1040-205222	Insurance	\$5,828.41		
\$1,148.91	\$747.42	\$1,000.00	\$341.66	\$0.00	\$0.00	100-1040-205312	Equipment Fuel/Tires/Parts	\$0.00		
\$2,313.60	\$3,954.33	\$2,700.00	\$0.00	\$304.04	\$521.21	100-1040-205313	Eqpt Repair (Included in 205470)	\$536.85		
\$266.91	\$17.40	\$600.00	\$5,000.00	\$472.43	\$809.88	100-1040-205317	Tools and Small Equipment	\$5,000.00		
\$3,455.07	\$9,274.76	\$6,000.00	\$3,000.00	\$5,260.28	\$6,000.00	100-1040-205361	Field Parts	\$6,180.00		
\$1,360.48	\$1,220.14	\$1,500.00	\$2,000.00	\$71.50	\$122.57	100-1040-205362	Field Consumables	\$2,000.00		
\$3,585.00	\$3,952.00	\$3,000.00	\$599.06	\$286.96	\$491.93	100-1040-205363	Field Outside Services	\$600.00		
\$19,602.28	\$17,989.84	\$18,000.00	\$21,808.95	\$13,705.06	\$23,494.39	100-1040-205411	Street Lighting	\$24,199.22		
\$0.00	\$0.00	\$0.00	\$922.50	\$2,751.74	\$4,717.27	100-1040-205470	Equipment Repair & Maintenance	\$4,858.79		
\$12,559.00	\$15,044.00	\$10,000.00	\$9,042.04	\$7,027.00	\$9,500.00	100-1040-205474	Mowing	\$10,000.00		
\$9,238.18	\$2,250.00	\$10,000.00	\$7,500.00	\$1,200.00	\$2,057.14	100-1040-205475	Tree Removal/Trimming	\$3,500.00		
\$56,514.43	\$58,128.03	\$57,100.00	\$54,511.21	\$35,741.74	\$52,377.12		MATERIALS AND SERVICES	\$62,703.27		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1040-217126	Transfer To Streets Reserve	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		TRANSFERS OUT	\$0.00		
\$82,963.18	\$78,884.19	\$84,600.00	\$82,885.21	\$54,888.41	\$92,586.01		TOTAL REQUIREMENTS	\$91,903.27		
\$65,580.85	\$67,285.44	\$49,080.85	\$71,243.17	\$58,651.49	\$50,557.29		ENDING BALANCE	\$31,833.63		



GENERAL FUND

Streets & Storm Drains

Storm Drain Operations

Storm Drain Operations works to provide a reliable system that protects and restores our watersheds, consistently maintaining and improving surface water quality, which protects ocean and stream health.

City stormwater drainage systems are vital for protecting public safety, infrastructure, and the environment by preventing floods, reducing erosion, and managing pollution runoff. They efficiently divert rainwater from impervious surfaces like roads, roofs, and parking lots, into water into the

ocean, preventing property damage and costly, dangerous localized flooding.

Funding for Storm Drain Operations

The storm drain fund is funded by the General Fund. Yet, both the streets and storm drains remain underfunded, relying on the General Fund. Discussions will continue regarding the addition of a \$10 utility bill fee, with an annual CPI (Consumer Price Index) increase, to support the ongoing maintenance and upgrades that the streets and storm drains require.

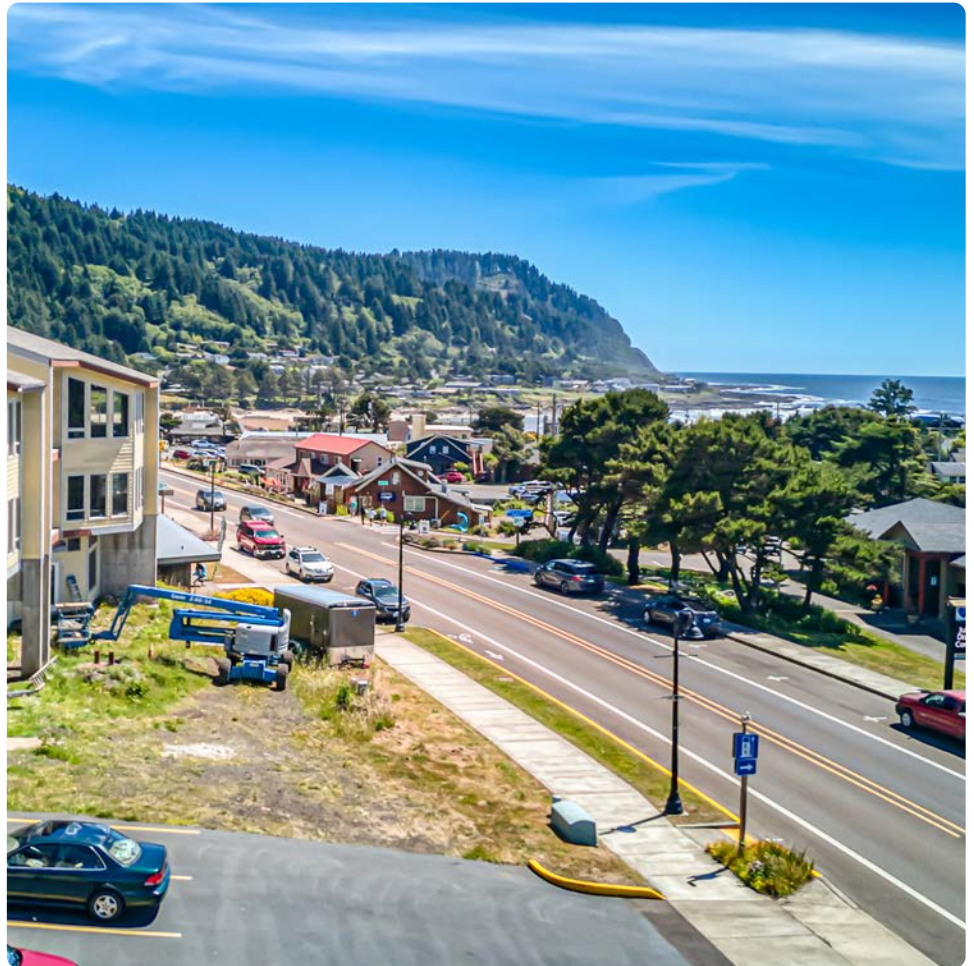
Storm Drains Capital Reserve 150-1050

2022-2023 3rd Preceding Year	(Soft Close 2) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2025	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$70,198.01	\$113,811.49	\$61,446.49	\$49,936.18	\$49,936.18	\$49,936.18	150-1050-300101	BEGINNING BALANCE	\$57,550.09		
\$0.00	\$0.00	\$0.00	\$30,000.00	\$15,000.00	\$30,000.00	150-1050-314861	Transfer From City Services	\$120,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		Storm Drain Fee	\$56,000.00		
\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$25,000.00	\$50,000.00	150-1050-314883	Transfer From Urban Renewal	\$150,000.00		
\$120,198.01	\$113,811.49	\$61,446.49	\$129,936.18	\$89,936.18	\$129,936.18		RESOURCES	\$383,550.09		
\$552.13	\$2,120.48	\$4,200.00	\$3,151.00	\$1,083.66	\$1,857.70		Public Works Personnel	\$3,286.00		
\$41.38	\$153.91	\$400.00	\$336.00	\$77.86	\$133.47	150-1050-105140	Fringe Benefits	\$350.00		
\$177.11	\$510.05	\$1,400.00	\$631.00	\$212.36	\$364.05	150-1050-105141	Insurance Benefits	\$657.00		
\$115.90	\$404.01	\$700.00	\$694.00	\$257.17	\$440.86	150-1050-105142	Regular PERS System	\$136.00		
\$886.52	\$3,188.45	\$6,700.00	\$4,812.00	\$1,631.05	\$2,796.09		PERSONNEL	\$4,429.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1050-407922	Capital Outlay - Improvements	\$0.00		
\$0.00	\$48,145.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1050-407942	Capital Outlay - Infrastructure	\$0.00		
\$5,500.00	\$8,250.00	\$0.00	\$107,000.00	\$40,604.87	\$69,590.00	150-1050-407947	Capital Outlay - Storm Drain Projects	\$321,000.00		
\$5,500.00	\$56,395.00	\$0.00	\$107,000.00	\$40,604.87	\$69,590.00		CAPITAL OUTLAYS	\$321,000.00		
\$6,386.52	\$59,583.45	\$6,700.00	\$111,812.00	\$42,235.92	\$72,386.09		TOTAL REQUIREMENTS	\$325,429.00		
\$113,811.49	\$54,228.04	\$54,746.49	\$18,124.18	\$47,700.26	\$57,550.09		ENDING BALANCE	\$58,121.09		



Storm Drains Operations 100-1050

2022-2023 3rd Preceding Year	(Soft Close 2) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2025	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$41,135.59	\$19,874.43	\$9,674.43	\$23,242.01	\$23,242.01	\$23,242.01	100-1050-300101	BEGINNING BALANCE	\$36,510.56		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1050-304481	Grants	\$0.00		
\$0.00	\$10,000.00	\$30,000.00	\$30,000.00	\$15,000.00	\$30,000.00	100-1050-314861	Transfer From City Services	\$30,000.00		
\$41,135.59	\$29,874.43	\$39,674.43	\$53,242.01	\$38,242.01	\$53,242.01		RESOURCES	\$66,510.56		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		Administrative Personnel	\$0.00		
\$10,953.80	\$10,556.18	\$16,500.00	\$18,427.00	\$6,281.38	\$10,768.08		Public Works Personnel	\$19,253.00		
\$961.10	\$775.78	\$1,800.00	\$1,962.00	\$448.42	\$768.72	100-1050-105140	Fringe Benefits	\$2,050.00		
\$4,183.56	\$1,965.09	\$3,300.00	\$3,685.00	\$1,696.12	\$2,907.63	100-1050-105141	Insurance Benefits	\$3,851.00		
\$1,656.86	\$1,324.76	\$3,600.00	\$4,054.00	\$1,471.22	\$2,522.09	100-1050-105142	Regular PERS System	\$4,313.00		
\$14,532.86	\$13,432.50	\$23,700.00	\$26,405.00	\$8,649.44	\$14,827.61		PERSONNEL	\$27,666.00		
\$2,856.93	\$5,499.53	\$5,500.00	\$0.00	\$0.00	\$0.00	100-1050-205313	Eqpt Repair (Included in 205470)	\$0.00		
\$63.99	\$0.00	\$500.00	\$500.00	\$386.00	\$661.71	100-1050-205317	Tools and Small Equipment	\$681.57		
\$584.92	\$0.00	\$300.00	\$500.00	\$276.15	\$473.40	100-1050-205367	Storm Drain Parts	\$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	100-1050-205369	Storm Drain Outside Services	\$0.00		
\$0.00	\$0.00	\$0.00	\$5,000.00	\$3,435.44	\$768.72	100-1050-205470	Equipment Repair & Maintenance	\$5,000.00		
\$3,505.84	\$5,499.53	\$6,300.00	\$6,000.00	\$4,097.59	\$1,903.83		MATERIALS AND SERVICES	\$6,181.57		
\$21,261.16	\$20,121.34	\$31,500.00	\$34,128.00	\$12,747.03	\$16,731.45		TOTAL REQUIREMENTS	\$33,847.57		
\$19,874.43	\$9,753.09	\$8,174.43	\$19,114.01	\$25,494.98	\$36,510.56		ENDING BALANCE	\$32,663.00		



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

2022-2023 3rd Preceding Year	(Soft Close Z) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2026	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$1,769,110.89	\$1,854,322.94	\$1,962,447.94	\$1,925,492.61	\$2,036,288.02	\$2,036,288.02	660-1705-300101	BEGINNING BALANCE	\$2,432,132.22		
\$20,262.10	\$45,548.91	\$57,000.00	\$80,870.69	\$52,065.31	\$89,254.82	660-1705-301500	Interest Earned	\$91,932.46		
\$0.00	\$26,425.00	\$0.00	\$100,000.00	\$20,000.00	\$100,000.00	660-1705-304481	Grants	\$70,000.00		
\$150,000.00	\$374,000.00	\$0.00	\$0.00	\$0.00	\$0.00	660-1705-314861	Transfer From City Services Ops	\$0.00		
\$4,000.00	\$0.00	\$0.00	\$500,000.00	\$250,000.00	\$500,000.00	660-1705-314866	Transfer From Urban Renewal Fund	\$0.00		
\$200,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$125,000.00	\$250,000.00	660-1705-314875	Transfer From Water Ops	\$250,000.00		
\$0.00	\$49,000.00	\$60,000.00	\$250,000.00	\$125,000.00	\$250,000.00	660-1705-314879	Transfer From SDC Fund	\$50,000.00		
\$2,143,372.99	\$2,599,296.85	\$2,329,447.94	\$3,106,363.30	\$2,608,353.33	\$3,225,542.84		RESOURCES	\$2,894,064.68		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		Administrative Personnel	\$0.00		
\$14,046.87	\$18,647.86	\$17,000.00	\$16,288.00	\$24,772.57	\$42,467.26		Public Works Personnel	\$16,990.00		
\$1,134.91	\$1,355.73	\$1,800.00	\$1,733.00	\$1,775.29	\$3,043.35	660-1705-105140	Fringe Benefits	\$1,808.00		
\$4,452.56	\$4,425.32	\$4,300.00	\$3,255.00	\$5,804.19	\$8,000.00	660-1705-105141	Insurance Benefits	\$3,395.00		
\$2,917.76	\$3,727.17	\$3,600.00	\$3,580.00	\$6,807.48	\$7,000.00	660-1705-105142	Regular PERS System	\$3,803.00		
\$22,552.10	\$28,156.08	\$26,700.00	\$24,856.00	\$39,159.53	\$60,510.62		PERSONNEL	\$25,996.00		
\$33,763.77	\$108,087.39	\$0.00	\$0.00	\$0.00	\$0.00	660-1705-407941	Capital Outlay - Equipment	\$0.00		
\$232,734.18	\$385,350.52	\$1,054,000.00	\$1,889,000.00	\$558,552.69	\$732,900.00	660-1705-407948	Capital Outlay - Water Systems	\$1,281,000.00		
\$266,497.95	\$493,437.91	\$1,054,000.00	\$1,889,000.00	\$558,552.69	\$732,900.00		CAPITAL OUTLAYS	\$1,281,000.00		
\$289,050.05	\$521,593.99	\$1,080,700.00	\$1,913,856.00	\$597,712.22	\$793,410.62		TOTAL REQUIREMENTS	\$1,306,996.00		
\$1,854,322.94	\$2,077,702.86	\$1,248,747.94	\$1,192,507.30	\$2,010,641.11	\$2,432,132.22		ENDING BALANCE	\$1,587,068.68		

Water Operations 660-1700

2022-2023 3rd Preceding Year	(Soft Close 2) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2025	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$154,859.63	\$186,781.55	\$259,161.55	\$164,252.31	\$164,252.31	\$164,252.31	660-1700-300101	BEGINNING BALANCE	\$143,614.60		
\$0.00	\$0.00	\$0.00	\$6,898.60	\$0.00	\$0.00	660-1700-301500	Interest Earned	\$7,105.56		
\$850,013.94	\$892,236.23	\$977,000.00	\$1,072,500.00	\$609,570.67	\$1,074,500.00	660-1700-304310	Water Services	\$1,108,884.00		
\$3,400.00	\$5,557.68	\$4,000.00	\$7,500.00	\$3,400.00	\$5,828.57	660-1700-304320	Installation Charges	\$6,003.43		
\$560.28	\$1,068.00	\$1,000.00	\$2,500.00	\$1,897.28	\$3,252.48	660-1700-304335	Rents or Fees	\$3,350.05		
\$38,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	660-1700-304481	Transfer In City Services Grants	\$0.00 \$0.00		
\$892,374.22	\$898,861.91	\$982,000.00	\$1,253,650.91	\$779,120.26	\$1,247,833.36		RESOURCES	\$1,268,957.64		
\$50,030.01	\$65,809.28	\$92,600.00	\$113,480.00	\$65,155.04	\$111,694.35		Administrative Personnel	\$118,131.00		
\$126,862.62	\$146,625.96	\$174,500.00	\$193,625.00	\$131,652.88	\$225,690.65		Public Works Personnel	\$201,813.00		
\$14,086.93	\$15,662.40	\$28,400.00	\$32,707.00	\$14,143.19	\$24,245.47	660-1700-105140	Fringe Benefits	\$34,109.00		
\$54,598.76	\$49,616.94	\$53,700.00	\$61,421.00	\$43,142.34	\$73,958.30	660-1700-105141	Insurance Benefits	\$76,177.05		
\$26,450.94	\$28,311.25	\$58,600.00	\$67,563.00	\$45,975.60	\$78,815.31	660-1700-105142	Regular PERS System	\$81,179.77		
\$272,029.26	\$306,025.83	\$407,800.00	\$468,796.00	\$300,069.05	\$514,404.09		PERSONNEL	\$511,409.82		
\$1,413.53	\$679.00	\$2,000.00	\$500.00	\$356.50	\$611.14	660-1700-205210	Dues & Memberships	\$2,000.00		
\$14,457.29	\$13,268.14	\$14,500.00	\$14,500.00	\$14,185.19	\$14,185.19	660-1700-205211	State/DEQ Fees	\$14,610.75		
\$7,044.12	\$12,629.38	\$10,000.00	\$10,395.57	\$6,894.28	\$7,000.00	660-1700-205212	Fee Expense	\$7,210.00		
\$19,896.00	\$24,520.94	\$28,440.00	\$28,420.00	\$30,838.93	\$30,838.93	660-1700-205222	Insurance	\$38,548.66		
\$4,397.77	\$7,923.27	\$7,000.00	\$6,769.59	\$4,707.74	\$8,070.41	660-1700-205240	Office Materials & Supplies	\$8,312.52		
\$0.00	\$467.85	\$500.00	\$2,500.00	\$895.00	\$1,534.29	660-1700-205241	Computer Eqpt and Maintenance	\$1,580.31		
\$11,467.15	\$11,577.34	\$10,000.00	\$13,421.38	\$7,459.72	\$12,788.09	660-1700-205251	Telephones/Cell Phones/DSL	\$13,171.73		
\$492.90	\$194.98	\$200.00	\$3,204.57	\$1,821.99	\$3,123.41	660-1700-205253	Postage	\$3,217.11		
\$3,038.26	\$4,048.48	\$5,000.00	\$12,000.00	\$4,915.89	\$8,427.24	660-1700-205255	Education and Training/Travel	\$12,000.00		
\$84,941.75	\$16,169.26	\$25,000.00	\$25,000.00	\$7,050.98	\$12,087.39	660-1700-205260	Contract/Professional Services	\$25,000.00		
\$4,250.01	\$1,000.00	\$5,000.00	\$4,000.00	\$0.00	\$13,000.00	660-1700-205261	Auditor	\$13,390.00		
\$18,578.88	\$7,968.18	\$9,000.00	\$10,000.00	\$4,663.66	\$7,994.85	660-1700-205262	Legal Expense	\$10,000.00		
\$28.08	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	660-1700-205270	Travel (Included in 205255)	\$0.00		
\$23,075.01	\$19,956.42	\$20,000.00	\$20,000.00	\$13,360.78	\$22,904.19	660-1700-205282	Software	\$23,591.32		
\$3,434.01	\$2,247.96	\$3,000.00	\$1,172.20	\$970.70	\$1,664.06	660-1700-205311	Equipment Lease and Rental	\$1,713.98		
\$6,688.66	\$7,809.06	\$5,000.00	\$6,065.83	\$4,196.55	\$7,194.09	660-1700-205312	Equipment Fuel/Tires/Parts	\$10,000.00		
\$0.00	\$6,785.00	\$4,000.00	\$0.00	\$0.00	\$0.00	660-1700-205313	Eqpt Repair (Included in 205470)	\$0.00		
\$6,962.99	\$4,386.76	\$3,000.00	\$3,000.00	\$931.64	\$1,597.10	660-1700-205317	Tools and Small Equipment	\$3,000.00		
\$766.88	\$1,822.00	\$7,500.00	\$2,562.50	\$93.80	\$160.80	660-1700-205330	Building and Land Maintenance	\$2,562.50		
\$2,482.19	\$2,797.77	\$3,500.00	\$4,377.55	\$1,863.20	\$3,194.06	660-1700-205335	Custodial Support/Supplies	\$4,377.55		
\$22,290.12	\$20,897.34	\$25,000.00	\$25,157.73	\$13,873.77	\$23,783.61	660-1700-205342	Plant Utilities	\$25,157.73		
\$8,617.66	\$5,389.28	\$10,000.00	\$10,000.00	\$4,165.32	\$10,000.00	660-1700-205351	Main Plant Parts	\$10,000.00		
\$10,621.04	\$13,717.91	\$12,000.00	\$12,000.00	\$8,769.49	\$12,000.00	660-1700-205352	Main Plant Consumables	\$12,360.00		
\$32,803.78	\$15,926.60	\$45,000.00	\$40,000.00	\$11,048.25	\$26,000.00	660-1700-205353	Main Plant Outside Services	\$40,000.00		
\$30,708.10	\$35,180.16	\$42,000.00	\$42,000.00	\$24,079.19	\$35,000.00	660-1700-205361	Field Parts	\$42,000.00		
\$279.08	\$1,663.78	\$1,500.00	\$1,500.00	\$1,965.73	\$3,369.82	660-1700-205362	Field Consumables	\$3,639.41		
\$17,132.78	\$5,957.30	\$15,000.00	\$15,000.00	\$5,164.59	\$8,853.58	660-1700-205363	Field Outside Services	\$15,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$679.96	\$750.00	660-1700-205440	Equipment & Furniture	\$700.36		
\$0.00	\$230.04	\$4,000.00	\$8,000.00	\$8,423.75	\$14,440.71	660-1700-205470	Equipment Repair & Maintenance	\$14,873.94		
\$7,555.00	\$8,916.00	\$6,000.00	\$6,797.79	\$541.00	\$927.43	660-1700-205474	Mowing	\$2,000.00		
\$2,000.00	\$7,706.57	\$10,000.00	\$5,000.00	\$3,100.00	\$5,314.29	660-1700-205475	Tree Removal/Trimming	\$5,000.00		
\$0.00	\$0.00	\$30,000.00	\$25,000.00	\$0.00	\$0.00	660-1700-208000	Operating Contingency	\$25,000.00		
\$345,423.04	\$261,836.77	\$364,140.00	\$358,344.71	\$187,017.60	\$296,814.67		MATERIALS AND SERVICES	\$390,017.87		
\$200,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$125,000.00	\$250,000.00	660-1700-217134	Transfer To Water Reserve	\$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		
\$243,000.00	\$293,000.00	\$293,000.00	\$293,000.00	\$146,500.00	\$293,000.00		TRANSFERS OUT	\$293,000.00		
\$860,452.30	\$860,862.60	\$1,064,940.00	\$1,120,140.71	\$633,586.65	\$1,104,218.76		TOTAL REQUIREMENTS	\$1,194,427.69		
\$186,781.55	\$224,810.86	\$176,221.55	\$133,510.20	\$145,533.61	\$143,614.60		ENDING BALANCE	\$74,529.95		

ENTERPRISE FUND

Public Works & Wastewater Operations

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.

Wastewater Operations

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

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

2022-2023 3rd Preceding Year	2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2025	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$1,034,068.52	\$1,056,946.44	\$1,276,676.44	\$1,213,953.54	\$1,318,357.84	\$1,318,357.84	670-1805-300101	BEGINNING BALANCE	\$1,169,002.18		
\$29,680.08	\$64,110.22	\$65,000.00	\$50,986.05	\$39,295.94	\$67,364.47	670-1805-301500	Interest Earned	\$69,385.40		
\$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	670-1805-314861	Transfer From City Services Ops	\$0.00		
\$25,000.00	\$400,000.00	\$0.00	\$0.00	\$0.00	\$0.00	670-1805-314866	Transfer From Urban Renewal Fund	\$200,000.00		
\$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	\$250,000.00		
\$0.00	\$0.00	\$300,000.00	\$0.00	\$0.00	\$0.00	670-1805-314879	Transfer From SDC Fund	\$175,000.00		
\$0.00	\$0.00	\$100,000.00	\$100,000.00	\$50,000.00	\$100,000.00	670-1805-314878	Transfer From Debt Services	\$200,000.00		
\$1,288,748.60	\$1,721,056.66	\$1,941,676.44	\$1,564,939.59	\$1,507,653.78	\$1,685,722.31		RESOURCES	\$2,063,387.59		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		Administrative Personnel	\$0.00		
\$3,801.52	\$7,112.72	\$10,200.00	\$3,658.00	\$10,571.23	\$14,906.35		Public Works Personnel	\$3,815.00		
\$305.07	\$517.22	\$1,000.00	\$390.00	\$758.79	\$692.31	670-1805-105140	Fringe Benefits	\$406.00		
\$1,074.99	\$1,764.48	\$1,100.00	\$732.00	\$2,201.40	\$3,773.83	670-1805-105141	Insurance Benefits	\$762.00		
\$502.40	\$941.76	\$1,600.00	\$805.00	\$2,536.12	\$4,347.63	670-1805-105142	Regular PERS System	\$853.00		
\$5,683.98	\$10,336.18	\$13,900.00	\$5,585.00	\$16,067.54	\$23,720.13		PERSONNEL	\$5,836.00		
\$93,002.58	\$248,702.54	\$1,099,000.00	\$594,000.00	\$153,209.73	\$493,000.00	670-1805-407921	Capital Outlay - Infrastructure	\$1,794,000.00		
\$133,115.60	\$44,121.60	\$0.00	\$0.00	\$0.00	\$0.00	670-1805-407941	Capital Outlay - Equipment	\$0.00		
\$226,118.18	\$292,824.14	\$1,099,000.00	\$594,000.00	\$153,209.73	\$493,000.00		CAPITAL OUTLAYS	\$1,794,000.00		
\$231,802.16	\$303,160.32	\$1,112,900.00	\$599,585.00	\$169,277.27	\$516,720.13		TOTAL REQUIREMENTS	\$1,799,836.00		
\$1,056,946.44	\$1,417,896.34	\$828,776.44	\$965,354.59	\$1,338,376.51	\$1,169,002.18		ENDING BALANCE	\$263,551.59		

Wastewater Operations 670-1800

2022-2023 3rd Preceding Year	(Soft Close 2) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2025	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$170,940.09	\$210,850.05	\$333,350.05	\$320,176.55	\$320,176.55	\$320,176.55	670-1800-300101	BEGINNING BALANCE	\$393,358.03		
\$0.00	\$0.00	\$0.00	\$13,447.42	\$0.00	\$0.00	660-1800-301500	Interest Earned	\$13,850.84		
\$795,041.56	\$834,355.47	\$911,000.00	\$877,500.00	\$527,556.92	\$904,383.29	670-1800-304310	Wastewater Services	\$933,323.56		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	670-1800-304312	Capital Reserve Fee	\$0.00		
\$1,500.00	\$10,808.47	\$11,000.00	\$5,000.00	\$1,875.00	\$3,214.29	670-1800-304320	Installation Charges	\$3,310.71		
\$38,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	670-1800-304481	Transfer From City Services Ops	\$0.00		
\$834,941.56	\$845,163.94	\$922,000.00	\$1,216,123.97	\$849,608.47	\$1,227,774.13		RESOURCES	\$950,485.11		
\$50,029.96	\$65,809.24	\$75,900.00	\$92,847.00	\$49,579.40	\$84,993.26		Administrative Personnel	\$96,924.00		
\$141,675.65	\$145,596.49	\$224,700.00	\$200,072.00	\$105,218.83	\$178,562.85		Public Works Personnel	\$208,551.00		
\$15,241.75	\$15,585.96	\$32,000.00	\$31,196.00	\$11,558.64	\$19,814.81	670-1800-105140	Fringe Benefits	\$20,409.26		
\$54,673.83	\$50,184.96	\$60,000.00	\$58,584.00	\$33,961.70	\$58,220.06	670-1800-105141	Insurance Benefits	\$59,966.66		
\$23,523.63	\$23,389.16	\$66,100.00	\$64,442.00	\$36,081.76	\$61,854.45	670-1800-105142	Regular PERS System	\$63,710.08		
\$235,114.86	\$234,756.57	\$382,800.00	\$354,294.00	\$186,820.93	\$318,452.16		PERSONNEL	\$352,636.99		
\$1,119.51	\$1,304.00	\$1,500.00	\$700.00	\$356.50	\$611.14	670-1800-205210	Dues & Memberships	\$700.00		
\$3,414.00	\$3,685.00	\$10,000.00	\$4,319.28	\$4,364.44	\$4,364.44	670-1800-205211	State/DEQ Fees	\$5,455.55		
\$6,922.77	\$8,770.00	\$7,000.00	\$9,888.06	\$6,894.26	\$11,818.73	670-1800-205212	Fee Expense	\$13,000.00		
\$13,927.00	\$18,390.70	\$21,400.00	\$21,385.00	\$23,205.15	\$39,780.26	670-1800-205222	Insurance	\$49,725.32		
\$4,235.77	\$8,203.25	\$7,000.00	\$7,126.21	\$4,707.62	\$8,070.21	670-1800-205240	Office Materials & Supplies	\$8,312.31		
\$1,139.95	\$288.85	\$1,500.00	\$1,000.00	\$0.00	\$1,500.00	670-1800-205241	Computer Eqpt & Maintenance	\$1,500.00		
\$6,218.46	\$7,260.45	\$7,500.00	\$8,821.47	\$4,883.43	\$8,371.59	670-1800-205251	Telephones/Cell Phones/DSL	\$8,622.74		
\$492.88	\$194.97	\$250.00	\$3,204.61	\$1,821.98	\$3,123.39	670-1800-205253	Postage	\$3,217.10		
\$3,806.28	\$4,440.17	\$4,000.00	\$7,500.00	\$2,670.83	\$7,000.00	670-1800-205255	Education and Training/Travel	\$7,500.00		
\$84,935.50	\$16,169.23	\$28,000.00	\$25,000.00	\$7,050.98	\$12,087.39	670-1800-205260	Contract/Professional Services	\$25,000.00		
\$4,249.99	\$1,000.00	\$3,000.00	\$3,000.00	\$0.00	\$13,000.00	670-1800-205261	Auditor	\$13,390.00		
\$18,829.71	\$7,968.12	\$8,500.00	\$8,000.00	\$4,663.65	\$7,994.83	670-1800-205262	Legal Expense	\$8,000.00		
\$28.08	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	670-1800-205270	Travel (Included in 205255)	\$0.00		
\$22,930.29	\$19,975.30	\$20,000.00	\$20,000.00	\$13,360.70	\$22,904.06	670-1800-205282	Software	\$23,591.18		
\$3,433.95	\$1,707.97	\$3,000.00	\$2,000.00	\$970.62	\$1,663.92	670-1800-205311	Equipment Lease and Rental	\$2,000.00		
\$6,878.41	\$8,332.43	\$6,500.00	\$6,000.00	\$4,481.39	\$7,682.38	670-1800-205312	Equipment Fuel/Tires/Parts	\$10,000.00		
\$2,938.82	\$7,685.38	\$5,000.00	\$0.00	\$22.69	\$38.90	670-1800-205313	Equipment Repair (Included 205470)	\$0.00		
\$6,945.03	\$2,365.11	\$3,000.00	\$3,000.00	\$1,295.05	\$2,220.09	670-1800-205317	Tools and Small Equipment	\$3,000.00		
\$460.12	\$364.96	\$4,000.00	\$4,000.00	\$375.20	\$643.20	670-1800-205330	Building and Land Maintenance	\$4,000.00		
\$3,440.76	\$3,523.23	\$4,000.00	\$5,271.66	\$2,322.66	\$3,981.70	670-1800-205335	Custodial Support/Supplies	\$5,271.66		
\$29,133.75	\$26,026.36	\$27,000.00	\$30,627.24	\$16,332.73	\$27,998.97	670-1800-205342	Plant Utilities	\$30,627.24		
\$7,967.35	\$9,270.69	\$8,000.00	\$8,000.00	\$8,650.21	\$14,828.93	670-1800-205351	Main Plant Parts	\$15,273.80		
\$26,745.24	\$19,483.15	\$20,000.00	\$20,000.00	\$12,905.48	\$22,123.68	670-1800-205352	Main Plant Consumables	\$25,000.00		
\$17,016.48	\$33,978.81	\$20,000.00	\$20,000.00	\$13,602.53	\$23,318.62	670-1800-205353	Main Plant Outside Services	\$20,000.00		
\$9,818.37	\$17,497.08	\$20,000.00	\$20,000.00	\$16,136.37	\$20,000.00	670-1800-205361	Field Parts	\$26,000.00		
\$1,426.67	\$3,022.71	\$5,000.00	\$5,000.00	\$2,178.88	\$3,735.22	670-1800-205362	Field Consumables	\$5,000.00		
\$16,809.64	\$11,372.43	\$15,000.00	\$15,000.00	\$13,501.86	\$23,146.05	670-1800-205363	Field Outside Services	\$23,840.43		
\$0.00	\$0.00	\$0.00	\$0.00	\$679.95	\$1,165.63	670-1800-205440	Equipment & Furniture	\$700.35		
\$0.00	\$230.04	\$5,000.00	\$11,000.00	\$8,609.52	\$14,759.18	670-1800-205470	Equipment Repair & Maintenance	\$15,201.95		
\$2,122.00	\$3,116.00	\$2,000.00	\$1,862.28	\$1,785.00	\$3,060.00	670-1800-205474	Mowing	\$3,151.80		
\$2,500.00	\$5,106.56	\$10,000.00	\$5,000.00	\$2,900.00	\$4,971.43	670-1800-205475	Tree Removal/Trimming	\$5,000.00		
\$0.00	\$0.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00	670-1800-208000	Operating Contingency	\$25,000.00		
\$309,886.78	\$250,732.95	\$303,150.00	\$301,705.81	\$180,729.68	\$315,963.94		MATERIALS AND SERVICES	\$387,081.43		
\$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	\$250,000.00		
\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$100,000.00	\$200,000.00		TRANSFERS OUT	\$250,000.00		
\$795,031.60	\$751,298.76	\$961,850.00	\$948,846.81	\$467,550.61	\$834,416.10		TOTAL REQUIREMENTS	\$989,718.42		
\$210,850.05	\$304,715.23	\$293,500.05	\$267,277.16	\$382,057.86	\$393,358.03		ENDING BALANCE	\$354,124.72		

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 (IFA)
- 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%)

2022-2023 3rd Preceding Year	(Soft Close 2) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2026	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$43,412.77	\$43,649.57	\$43,899.19	\$44,164.52	\$44,164.52	\$44,164.52	155-1200-300101	BEGINNING BALANCE	\$45,227.01		
\$87.18	\$107.90	\$0.00	\$109.17	\$68.04	\$116.64	155-1200-301500	Interest Earned	\$120.14		
\$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		
\$86,499.95	\$86,757.47	\$86,899.19	\$43,109.17	\$65,732.56	\$87,281.16		RESOURCES	\$88,347.15		
\$11,011.36	\$10,026.40	\$9,010.96	\$7,964.13	\$4,114.92	\$7,054.15	155-1200-205720	Interest Expense - Water Bond	8,203.05		
\$31,839.02	\$32,823.98	\$33,839.20	\$34,886.25	\$17,310.27	\$35,000.00	155-1200-207630	Principal Payments - Water Bond	35,000.00		
\$42,850.38	\$42,850.38	\$42,850.16	\$42,850.38	\$21,425.19	\$42,054.15		DEBT SERVICES	\$43,203.05		
\$42,850.38	\$42,850.38	\$42,850.16	\$42,850.38	\$21,425.19	\$42,054.15		TOTAL REQUIREMENTS	\$43,203.05		
\$43,649.57	\$43,907.09	\$44,049.03	\$44,423.31	\$44,307.37	\$45,227.01		ENDING BALANCE	\$45,144.10		



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 (IFA)

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

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

Interesting Fact....

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

Debt Services - Water GO Bond 155-1218 (Loan #62761135854 @3.00%)

2022-2023 3rd Preceding Year	(Soft Close 2) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2026	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$49,139.69	\$51,838.15	\$54,438.15	\$59,060.07	\$59,060.07	\$59,060.07	155-1218-300101	BEGINNING BALANCE	\$61,449.37		
\$45,628.25	\$46,613.82	\$45,000.00	\$44,136.63	\$44,964.25	\$44,964.25	155-1218-304110	Tax - Property Current	\$44,877.00		
\$916.58	\$771.82	\$500.00	\$730.80	\$531.95	\$547.91	155-1218-304120	Tax - Property Past Due	\$550.00		
\$95,684.52	\$99,223.79	\$99,938.15	\$44,867.43	\$104,556.27	\$104,572.23		RESOURCES	\$106,876.37		
\$10,846.37	\$9,900.00	\$8,850.00	\$7,770.00	\$4,155.00	\$7,122.86	155-1218-205720	Interest Expense - GO Bond	\$7,336.54		
\$33,000.00	\$34,000.00	\$36,000.00	\$36,000.00	\$36,000.00	\$36,000.00	155-1218-207630	Principal Payments - GO Bond	\$36,000.00		
\$43,846.37	\$43,900.00	\$44,850.00	\$43,770.00	\$40,155.00	\$43,122.86		DEBT SERVICES	\$43,336.54		
\$43,846.37	\$43,900.00	\$44,850.00	\$43,770.00	\$40,155.00	\$43,122.86		TOTAL REQUIREMENTS	\$43,336.54		
\$51,838.15	\$55,323.79	\$55,088.15	\$60,157.50	\$64,401.27	\$61,449.37		ENDING BALANCE	\$63,539.83		

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

2022-2023 3rd Preceding Year	(Soft Close 2) 2023-2024 3rd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2026	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$120,268.32	\$120,357.76	\$120,447.20	\$120,536.64	\$120,536.64	\$120,536.64	155-1268-300101	BEGINNING BALANCE	\$120,626.08		
\$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	\$100,000.00		
\$220,268.32	\$220,357.76	\$220,447.20	\$220,536.64	\$170,536.64	\$220,536.64		RESOURCES	\$220,626.08		
\$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	\$60,000.00		
\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00	\$30,000.00	\$60,000.00		TRANSFERS OUT	\$60,000.00		
\$9,454.88	\$9,150.33	\$8,842.72	\$8,532.05	\$8,532.05	\$8,532.05	155-1268-205720	Interest Expense - South Tank	\$8,788.01		
\$30,455.68	\$30,760.23	\$31,067.84	\$31,378.51	\$31,378.51	\$31,378.51	155-1268-207630	Principal Payment - South Tank	\$31,378.51		
\$39,910.56	\$39,910.56	\$39,910.56	\$39,910.56	\$39,910.56	\$39,910.56		DEBT SERVICES	\$40,166.52		
\$99,910.56	\$99,910.56	\$99,910.56	\$99,910.56	\$69,910.56	\$99,910.56		TOTAL REQUIREMENTS	\$100,166.52		
\$120,357.76	\$120,447.20	\$120,536.64	\$120,626.08	\$100,626.08	\$120,626.08		ENDING BALANCE	\$120,459.56		

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

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

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

Wastewater Treatment Plant (IFA)

The IFA (Infrastructure Finance Agency) also holds the second, smaller wastewater treatment plant loan, which has an interest rate of 5%.

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

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

2022-2023 3rd Preceding Year	(Soft Close 2) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2026	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$874,919.15	\$1,018,113.36	\$1,041,968.81	\$1,108,272.65	\$1,108,272.65	\$1,108,272.65	155-1276-300101	BEGINNING BALANCE	\$1,174,702.19		
\$3,784.67	\$6,863.60	\$6,000.00	\$46,547.45	\$31,854.69	\$54,608.04	155-1276-301500	Interest Earned	\$56,246.28		
\$484,935.04	\$514,887.62	\$460,000.00	\$500,000.00	\$273,268.67	\$546,537.34	155-1276-304245	Tax - Food & Beverage	\$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	\$60,000.00		
\$95,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	155-1276-314883	Transfer From Urban Renewal Fund	\$0.00		
\$1,518,638.86	\$1,599,864.58	\$1,567,968.81	\$1,714,820.10	\$1,443,396.01	\$1,769,418.03		RESOURCES	\$1,790,948.47		
\$11,226.92	\$9,942.69	\$8,594.20	\$7,178.28	\$7,178.28	\$7,178.28	155-1276-205720	Interest Expense - IFA	\$7,393.63		
\$79,535.00	\$68,703.00	\$57,555.00	\$46,089.35	\$24,495.00	\$48,990.00	155-1276-205721	Interest Expense - DEQ	\$50,459.70		
\$13,253.00	\$11,372.00	\$9,436.00	\$7,443.29	\$0.00	\$7,443.29	155-1276-205722	Loan Fee - DEQ	\$7,443.29		
\$25,685.58	\$26,969.86	\$28,318.35	\$29,734.27	\$0.00	\$29,734.27	155-1276-207630	Principal Payments - IFA	\$29,734.27		
\$370,825.00	\$381,657.00	\$392,805.00	\$404,270.65	\$200,685.00	\$401,370.00	155-1276-207631	Principal Payments - DEQ	\$404,270.65		
\$500,525.50	\$498,644.55	\$496,708.55	\$494,715.84	\$232,358.28	\$494,715.84		DEBT SERVICES	\$499,301.53		
\$0.00	\$0.00	\$100,000.00	\$100,000.00	\$50,000.00	\$100,000.00	155-1276-217130	Transfer Excess Reserves To WW	\$200,000.00		
\$0.00	\$0.00	\$100,000.00	\$100,000.00	\$50,000.00	\$100,000.00		TRANSFERS OUT	\$200,000.00		
\$500,525.50	\$498,644.55	\$596,708.55	\$594,715.84	\$282,358.28	\$594,715.84		TOTAL REQUIREMENTS	\$699,301.53		
\$143,194.21	\$83,106.67	(\$70,708.55)	\$11,831.61	\$1,161,037.73	\$1,174,702.19	155-1276-208500	RESOURCES OVER REQUIREMENTS	\$1,091,646.94		
\$1,018,113.36	\$1,101,220.03	\$971,260.26	\$1,120,104.26	\$1,161,037.73	\$1,174,702.19		ENDING BALANCE	\$1,091,646.94		

Summary of Outstanding Debt FY2026-27

Loan #	Description	Interest	Original Amount	Outstanding 6/30/26	Payments Due FY 2026-27
62761135821	Water Revenue Bond	3.07%	\$ 512,000.00	\$ 250,762.62	\$ 42,850.38
62761135854	Water GO Bond	3.00%	533,000.00	237,091.33	43,675.00
G 06003	Business Oregon Loan	5.00%	528,756.00	113,831.40	36,912.55
R 99100	DEQ Wastewater Plant Loan	2.90%	6,671,721.00	1,285,059.00	455,753.00
S 16018	South Tank Loan	1.00%	1,030,000.00	821,826.11	39,910.56
TOTAL DEBT ACTIVITIES				\$ 2,708,570.46	\$ 619,101.49

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 26/27.

System Development Charges 160-1605

2022-2023 3rd Preceding Year	(Soft Close 2) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2026	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$751,225.06	\$814,536.39	\$877,236.39	\$671,820.23	\$671,820.23	\$671,820.23	160-1605-300101	BEGINNING BALANCE	\$548,774.30		
\$14,377.01	\$26,421.13	\$15,000.00	\$28,216.45	\$16,919.86	\$29,005.47	160-1605-301500	Interest Earned	\$29,875.64		
\$9,074.16	\$27,377.32	\$9,000.00	\$18,201.98	\$11,013.45	\$18,880.20	160-1605-304341	SDC Water Improvements	\$19,446.61		
\$5,624.47	\$16,832.58	\$6,000.00	\$13,039.77	\$7,220.59	\$12,378.15	160-1605-304342	SDC Water Reimbursements	\$12,749.50		
\$15,426.41	\$53,018.75	\$14,000.00	\$45,501.98	\$28,902.55	\$49,547.23	160-1605-304343	SDC Wastewater Reimbursement	\$51,033.65		
\$4,428.06	\$17,302.09	\$5,000.00	\$9,741.27	\$6,439.88	\$11,039.79	160-1605-304344	SDC Storm Drain Improvement	\$11,370.99		
\$14,381.22	\$4,610.57	\$0.00	\$2,596.54	\$3,560.21	\$6,103.22	160-1605-304435	LID Assessments	\$6,286.31		
\$814,536.39	\$960,098.83	\$926,236.39	\$789,118.22	\$745,876.77	\$798,774.30		RESOURCES	\$679,536.99		
\$0.00	\$49,000.00	\$60,000.00	\$250,000.00	\$125,000.00	\$250,000.00	160-1605-217126	Transfer To Water Reserves	\$50,000.00		
\$0.00	\$0.00	\$300,000.00	\$0.00	\$0.00	\$0.00	160-1605-217130	Transfer To Wastewater Reserves	\$175,000.00		
\$0.00	\$49,000.00	\$360,000.00	\$250,000.00	\$125,000.00	\$250,000.00		TRANSFERS OUT	\$225,000.00		
\$0.00	\$49,000.00	\$360,000.00	\$250,000.00	\$125,000.00	\$250,000.00		TOTAL REQUIREMENTS	\$225,000.00		
\$814,536.39	\$911,098.83	\$566,236.39	\$539,118.22	(\$124,987.00)	\$548,774.30		ENDING BALANCE	\$454,536.99		



CAPITAL IMPROVEMENTS (CIP)

Key Capital Improvement Projects

WATER IMPROVEMENTS

The City of Yachats is committed to ensuring a reliable, safe, and sustainable water supply for all residents and visitors. Current and upcoming water system improvements focus on three strategic pillars: increasing storage capacity, strengthening emergency preparedness, and enhancing seismic resilience. These investments represent the City's dedication to maintaining essential infrastructure that directly supports the community's well-being and long-term sustainability.

Key Projects for FY26-27

- West 3rd Street Water Main: Installation of a new 8-inch water line to improve distribution and system flow.
- Emergency Power Integration: Equipping water booster stations with new Gensets (generators) to ensure continued water delivery during power outages or emergencies.
- Overlook Drive Waterline: Completion of essential engineering and construction for the Overlook Drive waterline to enhance service reliability in higher-elevation areas.
- Annual Upgrades & Safety: Continuing our proactive annual hydrant replacement and installation program to ensure robust fire protection capabilities throughout the city.
- Future Capacity Planning: Initiating a feasibility study for a new reservoir at Site B to address long-term storage needs and community growth.

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.

WASTEWATER IMPROVEMENTS

The City of Yachats is addressing aging wastewater infrastructure through a series of targeted upgrades and system-wide improvements. These investments are essential for increasing system efficiency, reducing the risk of overflows, and maintaining strict compliance with state and federal environmental regulations. By modernizing our collection and treatment facilities, the City ensures the wastewater system is well-prepared to support the evolving demands of the community.

Key Projects for FY26-27

- Lift Station Modernization: Comprehensive improvements to the Quiet Water, Main, Parkside, Riverside, and Pontiac lift stations.
- Force Main & Collection Upgrades: Improvements to the Pontiac Lift Station Force Main and the installation of 460 feet of new 8-inch wastewater line as part of the West 3rd Street construction project.
- Treatment & Outfall Enhancements: Ongoing Wastewater Treatment Plant upgrades and essential Outfall pipe improvements to ensure reliable discharge and processing.
- System Integrity: Targeted manhole improvements, including the Hanley Drive sewer manholes, to reduce inflow and infiltration



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 public safety and maintain the longevity of City assets.

Key Projects for FY26-27

- West 3rd Street Construction: Completion of comprehensive road improvements as part of the broader West 3rd Street project.
- Paving & Rehabilitation: Continued street paving to extend the network of rehabilitated roads throughout the City.
- Operational Efficiency: Investment in a City-owned street paver, empowering our developed internal team to perform a significant amount of pavement patching and maintenance independently.
- Stormwater Management: Critical storm drain improvements on Marine Drive and Overlook Drive to ensure effective drainage and protect roadway integrity

COMMONS IMPROVEMENTS

The Yachats Commons serves as a vital gathering place and the heart of the community, hosting a diverse array of public meetings, civic functions, cultural events, and recreational programs. This year, the City has prioritized critical investments in building maintenance, resiliency to preserve this essential asset for future generations and emergency preparedness.

Key Projects for FY26-27

- Building Repairs: Essential updates to the Commons facility include the repair and replacement of gutters and fascia, fresh exterior paint, and necessary roof repairs to ensure the building remains weather-tight.
- Pavilion Rebuild: A full rebuild of the beloved Pavilion is planned to revitalize this highly utilized outdoor space for community use.
- Generator Relocating and Relocation: As a key resiliency measure, the City will rehouse and relocate the generator to ensure the Commons

can effectively serve as a staging area or shelter during emergencies.

- Critical Electrical Panel Replacement: Replacement of the corroded CT can and electrical panel to support the generator system improvements.

PARKS & TRAILS IMPROVEMENTS

Ongoing efforts to enhance Yachats' outdoor spaces reflect the City's commitment to recreation, environmental stewardship, and community well-being. These investments ensure that our natural assets remain accessible and preserved for the enjoyment of residents and visitors alike.

Key Projects for FY26-27

- Estuary Walkway Construction: This year marks the construction phase of the long-awaited Estuary Walkway.
- Grant Funding: This significant infrastructure project is largely supported by an Oregon State Recreation grant.
- Asset Enhancement: Once completed, the walkway will serve as a premier outdoor asset, providing safe and scenic access to the city's unique coastal environment.



CAPITAL IMPROVEMENTS

CITY OF YACHTS

4/9/2026

CAPITAL IMPROVEMENT PROJECTS

FUND/CODE	PRIORITY	MASTER PLAN	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		
ENTERPRISE					2025-2026	4/9/2026	4/9/2026					2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	>2031	2026<
WATER (WTP)																		
	1	MP D-02	System Pressure Release Valve Rehab/ Update	50,000									50,000					50,000
	1	MP D-03	Windsong Street Service Reconnections	11,000									11,000					11,000
	1	MP D-04	New PRV at 7th Street & Radar Road	101,000									101,000					101,000
	1	MP D-05	New PRV on King Street Between 7th and Prospect Ave	101,000									101,000					101,000
	1	MP D-06	New 8" Water Main on Radar Road at Prospect Ave	57,000									57,000					57,000
	1	MP D-07	New 8" Water Main on King Street at Prospect Ave	86,000									86,000					86,000
	1	MP D-10	Combs Circle Pressure Release Valve Rehab	40,000									40,000					40,000
EZPHS3WL	1	MP D-13	2ND ST PH3 Loma to River Rd Wasteline Construction	150,000	284,000	284,000	282,197	1,803	0	0								
	1	MP S-23	Analysis / Engineering SWLCPUD	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	MP S-25	Reedy Creek Raw Water Pipeline Improvements	208,000	300,000	7,802	7,802		0				300,000					300,000
	1	MP T-01	Water Plant Electrical Control Systems - MCC (Master Control)	814,000									407,000	407,000				814,000
WTPUPGRD	1	MP 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	MP D-08	New 8" Water Main on West Third (3rd) Street	167,000									511,000					511,000
3STIMPWL	2	MP D-08	West Third Street Engineering Water		30,000	30,000	9,950	20,050	20,050	0								
	2	MP D-09	New 4" Water Main and PRV on Horizon Hill Road (Hillside Rock)	737,000														737,000
	2	MP D-11	Yachts Ocean Road Service Reconnections	20,000														20,000
	2	MP D-15	Pontiac Street Waterline - 3rd to 4th	88,000									186,000					186,000
	2	MP D-16	Shell Street Waterline	79,000														79,000
	2	MP D-17	Gender Drive and Windy Way Waterlines	254,000														254,000
	2	MP D-18	Pontiac Street Waterline - 2nd to 3rd	105,000									220,000					220,000
	2	MP D-19	Hanley Drive Waterline	47,000														47,000
	2	MP P-01	New Radar Road Pump Station	767,000														767,000
	2	MP P-02	New Horizon Hill Pump Station & Reservoir	1,079,000														1,079,000
	2	MP ST-01	New 200,000-gallon Lower Radar Road Reservoir	2,000,000														2,000,000
	2	MP ST-04	Feasibility Study For Water Tank - New Reservoir Site A		210,000	136,982	136,982	0	0	0								0
	2	MP ST-04	Feasibility Study For Water Tank - New Reservoir Site B		0	73,000			73,000	0		170,000						170,000
	2	MP 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
WPCLRRHB	2	MP T-02	Water Plant Clarifier - Rehabilitation of Drives (\$641K)	250,000									250,000					250,000
	2	MP T-03	WTP Mixed Media Filter Rehabilitation	350,000														350,000
	2	MP T-04	WTP Compressor Upgrades	20,000										20,000				20,000
	2	MP T-07	WTP Building Seismic Retrofit	270,000														270,000
	3	MP D-20	Automated Water Meter Reading System	318,000														318,000
HYDRTMP			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
WELECGT			Public Works Slide Gate	20,000	0	20,075	20,075	0	0	0								0
WTPSCADA			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			80,000	80,000								80,000
METERUPG			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
			Yachts 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
WTRGAGED			Yachts River Gaging Station Upgrade		0	7,064	7,064	0	0	0								0
RADIOISYS			Vehicle Radio System Install		0	3,092	3,092	0	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	17,338,100	1,889,000	1,671,048	582,898	108,049	149,693	830,000	1,281,000	6,759,000	4,627,000	200,000	200,000	200,000	6,121,000	19,188,000
WASTEWATER (WWTP)																		
	1	MP G-01	Sewer Line from King Street to 3rd Street (Manhole D-220 to Manhole D-270)	140,000														140,000
	1	MP G-02	Mainline A Manhole between A-040 to A-050	141,000	15,000	15,000			0	15,000		15,000						156,000
	1	MP G-03	Mainline D Manhole D-010 to D-030, Ocean View Drive	263,000														308,000
HANLEYMH	1	MP G-04	Hanley Drive Sewer Manholes	40,000	20,000	40,000	1,148	38,852	38,852	0		40,000						40,000
QWRVSIMP	1	MP P-03	Quiet Water Lift Station Improvements	493,000	50,000	50,000	9,900	40,100	40,100	0		250,000						443,000
	1	MP T-02	SBR and Digester Diffuser Membrane Replacement	15,000														15,000
	1	MP T-04	PW Rehab - Roofing	200,000														200,000
	1	MP T-04	PW Rehab Exterior Panels	350,000														350,000
	1	MP T-05	Outfall Pipeline Improvements	120,000	30,000	0						30,000	200,000					230,000
PONFMIMP	2	MP F-01	Pontiac Lift Station Force Main Engineering	45,000	12,000	12,000	1,800	10,200	10,200	0		30,000						0
	2	MP F-01	Pontiac Lift Station Force Main Improvements	121,000								186,000						186,000
	2	MP F-02	Riverside Lift Station Force Main Engineering	33,000	33,000	33,000	7,033	25,967	25,967	0								0
	2	MP F-02	Riverside Lift Station Force Main Improvements	328,000										326,000				326,000
MLSUPGRD	2	MP P-04	Main Lift Station Improve	405,000	166,000	166,000	48,513	117,487	80,000	0		100,000						100,000
	2	MP P-05	Parkside Lift Station Improvements	218,000								109,000	109,000					218,000
	2	MP P-06	Riverside Lift Station Improvements	250,000								100,000	100,000					200,000
	2	MP P-07	Pontiac Lift Station Improvements	218,000								109,000	109,000					218,000
	2	MP T-07	New Biosolids Disposal Site Acquisition	50,000														50,000
	2	MP T-08	Biosolids Manure Spreader	100,000														100,000
	2	MP T-09	Aerobic Digester and Sludge Storage Tank Air Supply System Imps.	223,000														223,000
	2	MP T-10	Aerobic Digester Tank Coating and Piping Improvements	330,000														330,000
	2	MP T-11	SBR, EQ Basin, & Digester Control System Upgrades	972,000														972,000
	2	MP T-13	SBR Basin #3	1,236,000														1,236,000
			Annual Inflow and Infiltration (I&I) Rehabilitation	40,000	40,000	40,000	0	40,000	25,000			40,000	40,000	40,000	40,000	40,000	40,000	240,000
WELECGT			Public Works Slide Gate	25,000	0	18,849	18,849	0	0	0								0
EZPHS3WW			2ND PH3 Loma to River Rd Wasteline Construction	50,000	50,000	50,000	47,589	2,411	0	0								0
WTPUPPGD			Wastewater Treatment Plant Upgrades	240,000	85,000	85,000	61,671	23,329	23,329	0		150,000						150,000
			949 Yachts River Rd Property Improvements	58,000	26,000	26,000	5,827	20,173	20,000									

CITY OF YACHATS
CAPITAL IMPROVEMENT PROJECTS

4/9/2026

GENERAL FUND	PROJECT DESCRIPTION	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	
STREETS															
	EAST 2nd Street PH 3 - Loma to River Rd 560'														
	Loma to River Rd General Engineering	13,000	20,000	0											0
E2PHS3ST	Loma to River Rd General Construction	187,000	30,000	50,000	47,511	2,489	0	0							0
STREET PROJECTS															
GRSWLKFL	Crosswalk Flashers		0	3,110	3,110	0	0	0							0
OCEANVIE	Oceanview Drive	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
3STIMPST	West 3rd Street Engineering - Streets		5,000	5,000	4,930	70	0	0							0
	West 3rd Street Construction		250,000						357,500						357,500
	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	577,500	610,000	110,000	110,000	110,000	110,000	160,000
STORM DRAINS															
	Loma to River Rd Storm Drains	40,000	40,000	40,000	37,590	2,410	0	0							0
MARINESDR	Marine/01 Storm Drain	60,000	60,000	60,000	35,000	0	35,000	0	60,000						60,000
3STIMPST	West 3rd Street Engineering - Storm Drains		7,000	7,000	5,864	1,136	1,136	0							0
	West 3rd Street Storm Drains Construction								181,000						181,000
	Overlook Drive Storm Drain Upgrade Engineering and Construc		0	10,000	0	10,000	10,000	0	80,000						80,000
	Storm Drain Master Plan		0	15,000	0	15,000	15,000	0							0
	Oceanview Drive Storm Drains								20,000						20,000
	TOTAL STORMS BEFORE CAPITALIZED LABOR	100,000	107,000	107,000	43,454	63,546	26,136	35,000	321,000	20,000	0	0	0	0	261,000
CITY HALL															
EMRGMNGT	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	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
SPEEDTLR	Radial Speed Trailer	13,166	13,000	13,166	13,166			0							13,000
	Masterplan Project Implementations - City Hall								50,000	50,000	50,000	50,000	50,000	50,000	250,000
	City Hall Lighting Upgrade														0
	Generator Relhousing and Relocation for City Hall		5,609	6,000	5,935	5,935	0	0	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							0
	Security Remodel	10,000	5,000	0	0	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															
BOARDWLK	Extension of Walkway to State Park	750,000								200,000	100,000	100,000	100,000	100,000	600,000
BOARDWLK	Landmark Park and Improvements	450,000							20,000	200,000	100,000	100,000	100,000	100,000	520,000
BOARDWLK	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
BOARDWLK	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	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	250,000	2,070,000
COMMONS															
	Gutters, Fascia, Paint, Roof Repair	80,000							80,000						80,000
COMMSHEL	Emergency Shelter - Commons	30,000	10,000	5,000	374	4,626	4,626	0	5,000	5,000					10,000
COMMSDLT	Sound / Lighting Updates	25,000	50,000	53,960	53,960	0	0	0							0
	Generator Relhousing 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
	Masterplan Project Implementations								100,000	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
COMMPAV1	Existing Pavilion Upgrades	40,000	160,000	160,000	4,169	155,831	155,831	0	300,000						300,000
COMMAADD	Commons Addition for YYFAP		0	15,939	15,939	0	0	0	200,000	1,000,000	1,000,000				2,200,000
COMMSDAC	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 Fall		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															
LLCMRENO	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	3,075,000	7,730,000	5,291,000	475,000	625,000	9,263,000	26,459,000
GENERAL FUNDS TOTAL		6,296,288	2,403,000	2,382,984	1,777,461	605,032	545,741	50,000	2,377,000	2,135,000	1,515,000	1,565,000	515,000	465,000	8,505,000
GRAND TOTAL		30,766,388	4,886,000	4,639,973	2,570,148	1,049,233	977,867	895,000	5,452,000	9,865,000	6,806,000	2,040,000	1,140,000	9,728,000	34,964,000
				(246,027)											



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.



City of Yachats
2026-2027 Budget Year
Summary of Transfers Between Funds

Transfer From	Transfer To	Amount
City Services Operations	City Services Reserve	\$0
City Services Operations	Commons Operations	\$100,000
City Services Operations	Library Reserve	\$40,000
City Services Operations	Storm Drain Operations	\$30,000
City Services Operations	Storm Drain Reserve	\$120,000
City Services Operations	Commons Reserves	\$150,000
City Services Operations	Library Operations	\$60,000
City Services Operations	Streets Reserve	\$215,000
South Tank Loan (IFA)	Wastewater Plant Loan (DEQ)	\$60,000
System Development Charges	Wastewater Reserve	\$175,000
System Development Charges	Water Reserve	\$50,000
Water Operations	Water Reserve	\$250,000
Water Operations	Water Revenue Bond	\$43,000
Wastewater Operations	Wastewater Reserve	\$250,000
Wastewater Plant Loan (DEQ)	Wastewater Reserve	\$200,000
Visitor Amenities	Commons Operations	\$75,000
Visitor Amenities	Commons Reserve	\$250,000
Visitor Amenities	Little Log Church Museum Operations	\$50,000
Visitor Amenities	Little Log Church Museum Reserve	\$0
Visitor Amenities	Parks & Trails Operations	\$35,000
Visitor Amenities	Parks & Trails Reserve	\$0
Subtotal		\$2,153,000
Urban Renewal Fund	City Services Operations	\$36,000
Urban Renewal Fund	South Tank Loan (IFA)	\$100,000
Urban Renewal Fund	Storm Drain Reserve	\$150,000
Urban Renewal Fund	Streets Reserve	\$70,000
Urban Renewal Fund	Wastewater Reserve	\$200,000
Urban Renewal Fund	Water Reserve	\$0
Subtotal		\$556,000
Total		\$2,709,000

CITY GOALS & WORKPLAN

2026 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 2026, the Council has outlined these key focus areas.

INFRASTRUCTURE GOAL

Secure sustainable water storage and improve wastewater and water sustainability efforts.

2026 Action Items:

- Engineering and planning for new water storage, including geotechnical work and funding exploration.
- Water conservation efforts, including citizen engagement and evaluation of tiered rates.
- Collaboration with local, regional, and state partners on water supply and infrastructure funding.
- Reduction of winter inflow and infiltration into the wastewater system.
- Continued storm drain master plan work, including impervious surface evaluation and ordinance development.
- Planning and cost analysis for new Public Works storage and emergency shelter near the water plant.



Interesting Fact....

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

LIVABILITY GOAL

Provide safe access to and use of City infrastructure, parks, and trails.

2026 Action Items:

- Traffic calming and pedestrian safety measures in coordination with ODOT.
- Ongoing analysis of public safety and code enforcement data to inform decisions.
- Planning and development of the Estuary Walkway extension.
- Development of a maintenance and improvement plan for City parks and trails.
- Implementation of the Greater Commons Master Plan, including pavilion rebuild and future planning.
- Advancement of a Public Art Initiative, including ordinance adoption, committee formation, and funding.

HOUSING SUPPLY GOAL

Identify ways to expand the housing supply and diversify housing options.

2026 Action Items:

- Feasibility studies for middle-income housing and associated commercial development.
- Strategies to repurpose underutilized housing and support affordable housing efforts.
- Continued code and zoning updates in alignment with State housing requirements.

ENVIRONMENTAL STEWARDSHIP GOAL

Be environmentally aware in all City actions.

2026 Action Items:

- Development of Dark Sky-compliant street light standards in coordination with CLPUD.

2026 City Council Goals

- Identification and assessment of opportunities to expand open space, parks, and trails.
- Completion of the Wetlands Inventory and public education efforts.
- Integration of sustainability and ADA considerations into future City construction projects.
- Review and update of ordinances related to environmental impacts, including trees and noxious weeds.
- Continued consideration of environmental impacts in all City decisions.

FISCAL SUSTAINABILITY GOAL

Effectively manage and plan for the City's financial needs.

2026 Action Items:

- Evaluation of utility rates to support reserve fund development.
- Exploration of stormwater fees to fund ongoing system maintenance.
- Advocacy for Transient Lodging Tax funding to support infrastructure.
- Exploration of a Local Improvement District for infrastructure upgrades.
- Advancement of updates or amendments to the Urban Renewal District.

PUBLIC AWARENESS GOAL

Deliver efficient, effective, and transparent municipal services.

2026 Action Items:

- Public education on City projects, including budget, water, and infrastructure planning.
- Planning and preparation for future City website improvements and redesign.
- Continued Council recap videos and expanded community storytelling efforts.

ALIGNMENT GOAL

Synchronize and update City policies and administrative rules.

2026 Action Items:

- Evaluate the Yachats Municipal Code for clarity and comprehensiveness.
- Refine committee processes and ordinances, including implementation of policy changes and development of best practices.
- Apply City Council conduct standards to committees, commissions, workgroups, and staff.
- Encourage collaboration across committees and improve recruitment processes.

EMERGENCY PREPAREDNESS GOAL

Continue to prepare for all emergencies.

2026 Action Items:

- Establish the Commons as an emergency shelter, including securing funding and organizing storage for emergency supplies.
- Improve the organization and accessibility of emergency supplies, including development of protocols and distribution systems.
- Develop and distribute educational materials to residents on personal preparedness and promote participation in community preparedness events.
- Improve communication systems and protocols, including coordination across committees and continued use of newsletters, email, and social media.



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 26/27.

Urban Renewal District Fund

Urban Renewal District 900-9000

2022-2023 3rd Preceding Year	(Soft Close 2) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget	2025-2026 Actual to Jan 2026	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$471,711.99	\$496,426.99	\$496,426.99	\$356,622.38	\$356,622.38	\$356,622.38	900-9000-300101	BEGINNING BALANCE	\$215,437.38		
\$29,938.09	\$25,000.00	\$25,000.00	\$14,978.14	\$11,042.66	\$18,930.27	900-9000-301500	Interest Earned	\$19,498.18		
\$525,523.71	\$530,000.00	\$530,000.00	\$579,994.44	\$546,577.49	\$579,994.44	900-9000-304110	Tax - Property Current	\$616,923.76		
\$7,149.27	\$5,000.00	\$5,000.00	\$7,890.29	\$5,493.74	\$7,890.29	900-9000-304120	Tax - Property Past Due	\$8,127.00		
\$25.05	\$0.00	\$0.00	\$0.00	\$35.02	\$0.00	900-9000-304491	Other Local Sources	\$0.00		
\$1,034,348.11	\$1,056,426.99	\$1,056,426.99	\$959,485.25	\$919,771.29	\$963,437.38		RESOURCES	\$859,986.33		
\$300.00	\$2,000.00	\$2,000.00	\$3,000.00	\$0.00	\$12,000.00	900-9000-205261	Auditor	\$15,000.00		
\$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	900-9000-205422	Advertising/Legal Notice	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	900-9000-208000	Operating Contingency	\$0.00		
\$300.00	\$2,000.00	\$2,000.00	\$3,000.00	\$0.00	\$12,000.00		MATERIALS AND SERVICES	\$15,000.00		
\$36,000.00	\$36,000.00	\$36,000.00	\$36,000.00	\$18,000.00	\$36,000.00	900-9000-217140	Transfer To City Services Ops	\$36,000.00		
\$0.00	\$600,000.00	\$600,000.00	\$0.00	\$0.00	\$0.00	900-9000-217122	Transfer To Library Reserve	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	900-9000-217128	Transfer To Parks & Trails Reserve	\$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	\$100,000.00		
\$0.00	\$0.00	\$0.00	\$50,000.00	\$25,000.00	\$50,000.00	900-9000-217133	Transfer To Storm Drains Reserve	\$150,000.00		
\$0.00	\$0.00	\$0.00	\$50,000.00	\$25,000.00	\$50,000.00	900-9000-217131	Transfer To Streets Reserve	\$70,000.00		
\$400,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	900-9000-217130	Transfer To Wastewater Reserve	200,000		
\$0.00	\$0.00	\$0.00	\$500,000.00	\$250,000.00	\$500,000.00	900-9000-217126	Transfer To Water Reserve	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	900-9000-217129	Transfer To WW Plant Loan	\$0.00		
\$536,000.00	\$736,000.00	\$736,000.00	\$676,000.00	\$368,000.00	\$736,000.00		TRANSFERS OUT	\$556,000.00		
\$536,300.00	\$738,000.00	\$738,000.00	\$679,000.00	\$368,000.00	\$748,000.00		TOTAL REQUIREMENTS	\$571,000.00		
\$498,048.11	\$318,426.99	\$318,426.99	\$318,426.99	\$551,771.29	\$215,437.38		ENDING BALANCE	\$288,986.33		

URD Budget Summary

Resources (Inflows)	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Adopted Budget	2025-2026 Estimated Actual*	2026-2027 Budgeted
Taxes	\$535,000	\$570,142	\$587,885	\$587,885	\$625,051
Water Services	\$0	\$0	\$0	\$0	\$0
Wastewater Services	\$0	\$0	\$0	\$0	\$0
Grants	\$0	\$0	\$0	\$0	\$0
Interest	\$25,000	\$28,189	\$14,978	\$18,930	\$19,498
Franchise Fees	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, SDCs	\$0	\$0	\$0	\$0	\$0
Miscellaneous	\$0	\$98	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0
Total Resources	\$560,000	\$598,428	\$602,863	\$606,815	\$644,549
Requirements (Outflows)	2023-2024 Adopted Budget	2024-2025 Actual	2025-2026 Adopted Budget	2025-2026 Estimated Actual*	2026-2027 Budgeted
Personnel	\$0	\$0	\$0	\$0	\$0
Materials & Services	\$2,000	\$0	\$3,000	\$12,000	\$15,000
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$736,000	\$736,000	\$736,000	\$736,000	\$556,000
Total Requirements	\$738,000	\$736,000	\$739,000	\$748,000	\$571,000
Fund Balance Calculation	2023-2024 Adopted Budget	2024-2025 Actual	2025-2026 Adopted Budget	2025-2026 Estimated Actual*	2026-2027 Budgeted
Beginning Fund Balance	\$496,427	\$498,048	\$356,622	\$356,622	\$215,437
Ending Fund Balance	\$318,427	\$360,477	\$220,485	\$748,000	\$288,986

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City of Yachats Annual Budget

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

City Services Operations 100-1010

(Soft Close 2)			2025-2026		2025-2026		2026-2027	2026-2027	2026-2027	
2022-2023	2023-2024	2024-2025	Adopted Budget by City Council	2025-2026 Actual to Jan 2026	2025-2026 Estimated Actual	Account Number	Description	Proposed Budget by Budget Officer	Approved Budget by Budget Committee	Adopted Budget by City Council
3rd Preceding Year	2nd Preceding Year	1st Preceding Year								
\$752,876.36	\$1,073,044.89	\$828,125.89	\$773,671.53	\$773,671.53	\$773,671.53	100-1010-300101	BEGINNING BALANCE	\$783,506.54	\$783,506.54	
\$88,411.88	\$215,180.15	\$175,000.00	\$103,612.06	\$52,593.52	\$90,160.32	100-1010-301500	Interest Earned	\$92,865.13	\$92,865.13	
\$44,724.71	\$45,690.78	\$50,000.00	\$53,621.30	\$44,762.76	\$53,621.00	100-1010-304110	Property Tax - Current	\$56,372.84	\$56,372.84	
\$898.42	\$756.52	\$1,000.00	\$887.83	\$521.40	\$893.83	100-1010-304120	Property Tax - Past Due	\$1,000.00	\$1,000.00	
\$7,052.00	\$11,129.00	\$10,000.00	\$8,683.00	\$6,190.00	\$7,500.00	100-1010-304210	License Business	\$8,000.00	\$8,000.00	
\$24,250.01	\$31,006.00	\$30,000.00	\$30,000.00	\$25,163.21	\$29,000.00	100-1010-304211	License Vacation Rental	\$30,000.00	\$30,000.00	
\$24,141.84	\$17,072.23	\$23,000.00	\$24,174.75	\$9,670.44	\$16,577.90	100-1010-304221	Franchise Cable	\$17,075.23	\$17,075.23	
\$3,562.76	\$9,435.67	\$17,000.00	\$3,315.89	\$2,733.39	\$2,733.39	100-1010-304222	Franchise Telephone	\$2,800.00	\$2,800.00	
\$16,075.87	\$17,294.20	\$17,000.00	\$19,833.96	\$14,219.65	\$24,376.54	100-1010-304223	Franchise Disposal Services	\$25,107.84	\$25,107.84	
\$56,599.99	\$53,000.55	\$52,000.00	\$74,286.00	\$42,686.89	\$73,177.53	100-1010-304224	Franchise Electricity	\$75,372.85	\$75,372.85	
\$2,975.00	\$31,086.57	\$12,000.00	\$7,761.00	\$5,225.01	\$8,957.16	100-1010-304230	Permits/Filing Fee	\$9,225.87	\$9,225.87	
\$0.00	\$1,475.00	\$1,000.00	\$30.85	\$85.00	\$145.71	100-1010-304235	Fines or Liens	\$150.09	\$150.09	
\$843,007.64	\$816,117.13	\$840,000.00	\$823,500.00	\$587,780.68	\$936,780.00	100-1010-304240	Tax - Transient Lodging	\$915,000.00	\$915,000.00	
\$0.00	\$6,500.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1010-304480	Gifts/Donations	\$0.00	\$0.00	
\$117,069.05	\$35,007.10	\$0.00	\$75,000.00	\$53,082.23	\$75,000.00	100-1010-304481	Grants	\$0.00	\$0.00	
\$0.00	\$0.00	\$0.00	\$0.00	\$389.00	\$389.00	100-1010-304462	Merchandise Sales	\$400.00	\$400.00	
\$87.16	\$90.00	\$0.00	\$0.00	\$59.00	\$59.00	100-1010-304484	Miscellaneous Revenue	\$0.00	\$0.00	
\$5,664.01	\$12,603.03	\$7,000.00	\$3,479.20	\$3,333.54	\$5,714.64	100-1010-304491	Other Local Resources	\$5,886.08	\$5,886.08	
\$752.78	\$689.23	\$700.00	\$565.53	\$284.30	\$403.71	100-1010-304610	Tax - State Tobacco	\$415.82	\$415.82	
\$20,802.75	\$19,130.69	\$18,000.00	\$17,611.16	\$7,810.08	\$10,622.26	100-1010-304620	Tax - State OLCC	\$10,940.93	\$10,940.93	
\$24,507.40	\$26,190.97	\$23,000.00	\$24,389.83	\$8,877.96	\$20,512.00	100-1010-304622	Tax - Marijuana	\$21,127.36	\$21,127.36	
\$2,167.81	\$21,502.11	\$23,000.00	\$20,000.00	\$9,376.72	\$16,074.38	100-1010-304630	State Revenue Share	\$16,556.61	\$16,556.61	
\$0.00	\$1,555.00	\$0.00	\$1,025.00	\$0.00	\$0.00	100-1010-304690	Other State Sources	\$0.00	\$0.00	
\$16,000.00	\$36,000.00	\$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	
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1010-314872	Transfer From Streets Reserve	\$0.00	\$0.00	
\$2,071,627.44	\$2,482,426.82	\$2,163,825.89	\$2,101,448.89	\$1,666,516.31	\$2,182,369.89		RESOURCES	\$2,107,803.18	\$2,107,803.18	
\$71,682.14	\$57,065.93	\$60,100.00	\$64,809.00	\$38,454.32	\$65,921.69	100-1010-105101	City Manager	\$70,761.00	\$70,761.00	
\$36,564.04	\$45,969.15	\$73,800.00	\$46,248.00	\$27,580.43	\$47,280.74	100-1010-105102	Deputy Recorder	\$47,669.00	\$47,669.00	
\$12,808.72	\$37,973.48	\$30,200.00	\$42,068.00	\$24,106.36	\$41,325.19	100-1010-105103	Bookkeeping/Accounting	\$44,586.00	\$44,586.00	
\$0.00	\$24,123.18	\$17,000.00	\$14,631.00	\$9,473.79	\$16,240.78	100-1010-105104	CIP Coordinator	\$14,768.00	\$14,768.00	
\$0.00	\$0.00	\$0.00	\$11,808.00	\$6,911.71	\$9,814.63	100-1010-105105	Utility Billing Clerk/CSC	\$12,516.00	\$12,516.00	
\$30,155.88	\$43,386.60	\$45,200.00	\$53,405.00	\$32,336.87	\$55,434.63	100-1010-105108	Planner	\$55,910.00	\$55,910.00	
\$13,201.81	\$30,705.11	\$46,800.00	\$41,634.00	\$23,562.30	\$40,392.51	100-1010-105109	Administrative Assistant	\$40,812.00	\$40,812.00	
\$164,412.59	\$239,223.45	\$273,100.00	\$274,603.00	\$162,425.78	\$276,410.18		Administrative Personnel	\$287,022.00	\$287,022.00	
\$12,705.70	\$8,764.75	\$9,000.00	\$5,255.00	\$952.52	\$1,352.58	100-1010-105110	Water Lead	\$5,466.00	\$5,466.00	
\$5,138.19	\$5,367.77	\$2,500.00	\$2,614.00	\$2,219.36	\$3,804.62	100-1010-105111	Wastewater Lead	\$2,718.00	\$2,718.00	
\$336.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1010-105112	N/A (Formerly Field Utility 2)	\$0.00	\$0.00	
\$1,392.47	\$250.23	\$100.00	\$0.00	\$0.00	\$0.00	100-1010-105113	N/A (Formerly Field Utility 1)	\$0.00	\$0.00	
\$550.44	\$1,665.26	\$0.00	\$320.00	\$1,173.09	\$2,011.01	100-1010-105114	Utility Worker 2 (Field Utility A)	\$332.00	\$332.00	
\$0.00	\$9,488.61	\$0.00	\$0.00	\$0.00	\$0.00	100-1010-105115	Community Spaces Coordinator	\$0.00	\$0.00	
\$0.00	\$0.00	\$0.00	\$0.00	\$3,555.27	\$5,000.00	100-1010-105118	Certified Water Technician	\$0.00	\$0.00	
\$0.00	\$0.00	\$0.00	\$11,585.00	\$16,936.22	\$24,049.43	100-1010-105119	Code Enforcement/PW	\$12,282.00	\$12,282.00	
\$0.00	\$0.00	\$12,600.00	\$0.00	\$0.00	\$0.00	100-1010-105120	Code Enforcement (Now in 105119)	\$0.00	\$0.00	
\$0.00	\$1,224.72	\$1,000.00	\$1,412.00	\$3,695.69	\$4,500.00	100-1010-105121	Utility Field Foreman (Journeyman)	\$1,496.00	\$1,496.00	
\$0.00	\$2,424.50	\$1,000.00	\$1,200.00	\$2,355.90	\$2,300.00	100-1010-105122	Utility Worker 1 (Field Utility B)	\$1,272.00	\$1,272.00	
\$20,122.99	\$22,185.84	\$26,200.00	\$22,386.00	\$30,888.05	\$43,017.64		Public Works Personnel	\$23,566.00	\$23,566.00	
\$14,734.18	\$23,002.74	\$32,000.00	\$31,629.00	\$13,918.34	\$23,860.01	100-1010-105140	Fringe Benefits	\$33,232.92	\$33,232.92	
\$32,499.91	\$53,028.58	\$60,000.00	\$59,398.00	\$40,142.53	\$60,000.00	100-1010-105141	Insurance Benefits	\$62,117.60	\$62,117.60	
\$19,695.12	\$24,203.64	\$66,000.00	\$65,338.00	\$43,504.42	\$66,000.00	100-1010-105142	Regular PERS System	\$69,571.71	\$69,571.71	
\$251,464.79	\$367,644.25	\$457,300.00	\$453,354.00	\$290,879.12	\$469,287.83		PERSONNEL	\$475,510.23	\$475,510.23	
\$1,312.40	\$129,232.18	\$3,000.00	\$10,000.00	\$1,805.48	\$2,563.78	100-1010-205209	Emergency Prep & Public Safety	\$5,000.00	\$5,000.00	
\$3,438.73	\$5,032.89	\$5,000.00	\$8,126.20	\$5,254.42	\$9,007.58	100-1010-205210	Dues & Memberships	\$10,000.00	\$10,000.00	
\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	100-1010-205213	Meeting/Education Travel &	\$0.00	\$0.00	
\$11,132.13	\$20,962.56	\$24,400.00	\$25,919.00	\$40,384.98	\$40,384.98	100-1010-205222	Insurance	\$50,481.23	\$50,481.23	
\$11,905.59	\$21,693.19	\$17,000.00	\$20,000.00	\$10,081.51	\$17,282.59	100-1010-205240	Office Materials & Supplies	\$18,000.00	\$18,000.00	
\$8,770.63	\$19,406.47	\$10,000.00	\$10,000.00	\$5,893.28	\$8,368.46	100-1010-205241	Computer Equipment &	\$5,000.00	\$5,000.00	
\$5,536.17	\$7,587.23	\$7,500.00	\$7,555.54	\$3,929.52	\$6,736.32	100-1010-205251	Telephones/Cell Phones/DSL	\$6,938.41	\$6,938.41	
\$3,910.18	\$4,548.18	\$5,000.00	\$5,743.62	\$2,047.28	\$3,509.62	100-1010-205252	Utilities	\$3,614.91	\$3,614.91	
\$4,806.54	\$5,770.01	\$6,000.00	\$3,000.00	\$1,960.03	\$3,360.00	100-1010-205253	Postage	\$3,460.85	\$3,460.85	
\$2,212.82	\$9,535.23	\$10,000.00	\$20,000.00	\$12,436.66	\$17,660.06	100-1010-205255	Education and Training/Travel	\$15,000.00	\$15,000.00	
\$107,506.96	\$87,262.21	\$65,000.00	\$50,000.00	\$25,514.24	\$43,738.70	100-1010-205260	Contract/Professional Services	\$50,000.00	\$50,000.00	
\$4,250.00	\$1,300.00	\$5,000.00	\$7,000.00	\$0.00	\$13,000.00	100-1010-205261	Auditor	\$13,000.00	\$13,000.00	
\$21,054.74	\$8,023.10	\$10,000.00	\$10,000.00	\$4,663.69	\$51,994.90	100-1010-205262	Legal Expense	\$54,000.00	\$54,000.00	
\$13,328.59	\$9,690.50	\$12,000.00	\$4,170.99	\$2,303.97	\$3,949.66	100-1010-205263	Bank Charges/Credit Card Fees	\$4,068.15	\$4,068.15	
\$733.92	\$1,642.76	\$1,500.00	\$0.00	\$667.80	\$1,144.80	100-1010-205270	Travel (Included in 205255)	\$1,500.00	\$1,500.00	
\$86,831.10	\$82,518.66	\$26,000.00	\$27,712.54	\$14,325.26	\$24,557.59	100-1010-205282	Software	\$35,000.00	\$35,000.00	
\$3,981.98	\$1,896.07	\$2,000.00	\$1,457.60	\$970.69	\$1,664.04	100-1010-205311	Equipment Lease and Rental	\$2,000.00	\$2,000.00	
\$4,398.18	\$4,861.41	\$6,000.00	\$8,582.76	\$4,911.46	\$8,419.65	100-1010-205325	Yard Debris Dumpster	\$8,672.24	\$8,672.24	
\$13,843.84	\$22,449.15	\$15,000.00	\$15,000.00	\$4,619.70	\$7,919.49	100-1010-205330	Building and Land Maintenance	\$10,000.00	\$10,000.00	
\$7,329.52	\$7,418.77	\$7,200.00	\$8,135.89	\$4,872.04	\$8,352.07	100-1010-205335	Custodial Support/Supplies	\$10,000.00	\$10,000.00	
\$840.00	\$3,850.47	\$5,000.00	\$10,014.72	\$5,255.30	\$9,009.09	100-1010-205421	Parks/Grounds Maintenance	\$10,000.00	\$10,000.00	
\$2,861.00	\$3,935.37	\$2,000.00	\$1,000.00	\$571.42	\$979.58	100-1010-205422	Advertising/Legal Notice	\$1,000.00	\$1,000.00	
\$0.00	\$0.00	\$155,000.00	\$101,475.00	\$48,268.50	\$72,000.00	100-1010-205438	Lincoln County Program Support	\$102,000.00	\$102,000.00	
\$85,553.06	\$25,745.71	\$75,000.00	\$60,000.00	\$49,028.28	\$59,000.00	100-1010-205439	Community Support/Beautification	\$60,000.00	\$60,000.00	
\$4,009.18	\$1,698.53	\$2,000.00	\$2,604.83	\$1,018.55	\$1,746.09	100-1010-205440	Equipment & Furniture	\$1,798.47	\$1,798.47	
\$0.00	\$230.06	\$200.00	\$2,037.62	\$1,399.10	\$2,398.46	100-1010-205470	Equipment Repair & Maintenance	\$2,470.41	\$2,470.41	
\$1,050.00	\$1,104.00	\$600.00	\$1,320.20	\$483.00	\$828.00	100-1010-205474	Mowing	\$852.84	\$1,300.00	

City Services Capital Reserve 150-1010

Year	2022-2023 3rd Preceding Year	(Soft Close Z) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2026	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$147,934.67	\$186,780.36	\$217,780.36	\$159,989.99	\$205,983.21	\$205,983.21	150-1010-300101	BEGINNING BALANCE	\$133,604.63	\$133,604.63		
\$40,111.69	\$65,802.43	\$63,000.00	\$45,458.54	\$28,227.70	\$48,390.34	150-1010-301500	Interest Earned	\$49,842.05	\$49,842.05		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1010-304481	Grants	\$0.00	\$0.00		
\$0.00	\$0.00	\$0.00	\$50,000.00	\$25,000.00	\$50,000.00	150-1010-314861	Transfer From City Services Ops				
\$188,046.36	\$252,582.79	\$280,780.36	\$255,448.53	\$259,210.91	\$304,373.55		RESOURCES	\$183,446.68	\$183,446.68		
\$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		Administrative Personnel	\$0.00	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$226.18	\$387.74	150-1010-105111	Wastewater Lead	\$0.00	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$138.27	\$237.03	150-1010-105114	Utility Worker 2	\$0.00	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$139.27	\$238.75	150-1010-105119	Code/PW	\$0.00	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$967.15	\$1,657.97	150-1010-105121	Utility Field Foreman	\$0.00	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$346.16	\$593.42	150-1010-105122	Utility Worker 1	\$0.00	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$1,817.03	\$3,114.91		Public Works Personnel	\$0.00	\$3,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$194.42	\$333.30	150-1010-105140	Fringe Benefits	\$0.00	\$300.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$363.41	\$622.98	150-1010-105141	Insurance Benefits	\$0.00	\$600.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$407.01	\$697.74	150-1010-105142	Regular PERS System	\$0.00	\$600.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$2,781.87	\$4,768.93		PERSONNEL	\$0.00	\$4,500.00		
\$0.00	\$0.00	\$5,000.00	\$155,000.00	\$140,489.50	\$155,000.00	150-1010-407941	Capital Outlay - Equipment	\$31,000.00	\$31,000.00		
\$1,266.00	\$21,264.92	\$150,000.00	\$11,000.00	\$10,308.11	\$11,000.00	150-1010-407942	Capital Outlay - Buildings	\$62,500.00	\$62,500.00		
\$1,266.00	\$21,264.92	\$155,000.00	\$166,000.00	\$150,797.61	\$166,000.00		CAPITAL OUTLAYS	\$93,500.00	\$93,500.00		
\$1,266.00	\$21,264.92	\$155,000.00	\$166,000.00	\$153,579.48	\$170,768.93		TOTAL REQUIREMENTS	\$93,500.00	\$98,000.00		
\$186,780.36	\$231,317.87	\$125,780.36	\$89,448.53	\$105,631.43	\$133,604.63		ENDING BALANCE	\$89,946.68	\$85,446.68		

multiplier
321.00
0.107
600.00
0.2
672.00
0.224

Commons Operations 100-1020

2022-2023 3rd Preceding Year	(Soft Close 2) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget By City Council	2025-2026 Actual to Jan 2026	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$14,934.50	\$24,126.50	\$25,000.00	\$45,000.00	\$15,890.98	\$27,241.68	100-1020-304335	Rents or Fees	\$28,058.93	\$28,058.93	
\$6,888.75	\$12,067.95	\$0.00	\$8,000.00	\$8,885.40	\$15,232.11	100-1020-304480	Gifts/Donations	\$15,689.08	\$15,689.08	
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1020-304481	Grants	\$0.00	\$0.00	
\$75,000.00	\$70,000.00	\$175,000.00	\$100,000.00	\$50,000.00	\$100,000.00	100-1020-314861	Transfer From City Services Ops	\$100,000.00	\$100,000.00	
\$25,000.00	\$30,000.00	\$75,000.00	\$75,000.00	\$37,500.00	\$75,000.00	100-1020-314863	Transfer From Visitor Amenities	\$75,000.00	\$75,000.00	
\$121,823.25	\$136,194.45	\$275,000.00	\$346,734.19	\$231,010.57	\$336,207.98		RESOURCES	\$327,620.82	\$327,620.82	
\$0.00	\$0.00	\$0.00	\$6,481.00	\$3,845.44	\$6,592.18	100-1020-105101	City Manager	\$7,076.00	\$7,076.00	
\$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	100-1020-105103	Bookkeeping/Accounting	\$0.00	\$0.00	
\$0.00	\$0.00	\$0.00	\$14,631.00	\$0.00	\$0.00	100-1020-105104	CIP Coordinator	\$14,768.00	\$14,768.00	
\$0.00	\$0.00	\$0.00	\$0.00	\$16,466.71	\$28,228.65	100-1020-105105	Utility Billing Clerk/CSC	\$0.00	\$0.00	
\$0.00	\$0.00	\$0.00	\$13,878.00	\$0.00	\$0.00	100-1020-105109	Administrative Assistant	\$13,604.00	\$13,604.00	
\$0.00	\$0.00	\$0.00	\$34,990.00	\$20,312.15	\$34,820.83		Administrative Personnel	\$35,448.00	\$35,448.00	
\$0.00	\$0.00	\$1,000.00	\$526.00	\$378.27	\$648.46	100-1020-105110	Water Lead	\$547.00	\$547.00	
\$829.03	\$1,733.91	\$500.00	\$523.00	\$159.92	\$274.15	100-1020-105111	Wastewater Lead	\$544.00	\$544.00	
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1020-105112	N/A (Formerly Field Utility 2)	\$0.00	\$0.00	
\$439.56	\$55.64	\$250.00	\$0.00	\$0.00	\$0.00	100-1020-105113	N/A (Formerly Field Utility 1)	\$0.00	\$0.00	
\$700.11	\$1,563.34	\$0.00	\$320.00	\$174.46	\$299.07	100-1020-105114	Utility Worker 2 (Field Utility A)	\$332.00	\$332.00	
\$0.00	\$37,954.37	\$50,300.00	\$42,840.00	\$25,611.40	\$43,905.26	100-1020-105115	Community Spaces Coordinator	\$47,802.00	\$47,802.00	
\$0.00	\$0.00	\$0.00	\$0.00	\$231.14	\$396.24	100-1010-105118	Certified Water Technician	\$0.00	\$0.00	
\$0.00	\$0.00	\$0.00	\$2,896.00	\$1,445.11	\$2,477.33	100-1010-105119	Code Enforcer/PW	\$3,071.00	\$3,071.00	
\$0.00	\$1,412.24	\$1,500.00	\$1,412.00	\$658.50	\$1,128.86	100-1020-105121	Utility Field Foreman (Journeyman)	\$1,496.00	\$1,496.00	
\$0.00	\$318.14	\$750.00	\$1,200.00	\$913.59	\$1,566.15	100-1020-105122	Utility Worker 1 (Field Utility B)	\$1,272.00	\$1,272.00	
\$1,968.70	\$43,037.64	\$54,300.00	\$49,717.00	\$29,572.39	\$50,695.53		Public Works Personnel	\$55,064.00	\$55,064.00	
\$156.40	\$1,353.31	\$5,800.00	\$9,021.00	\$3,569.98	\$6,119.97	100-1020-105140	Fringe Benefits	\$9,640.00	\$9,640.00	
\$691.05	\$7,445.56	\$10,900.00	\$16,941.00	\$14,792.45	\$20,000.00	100-1020-105141	Insurance Benefits	\$18,102.00	\$18,102.00	
\$259.63	\$3,113.26	\$12,000.00	\$18,636.00	\$10,370.16	\$17,777.42	100-1020-105142	Regular PERS System	\$20,275.00	\$20,275.00	
\$3,075.78	\$54,949.77	\$83,000.00	\$129,305.00	\$78,617.13	\$129,413.74		PERSONNEL	\$138,529.00	\$138,529.00	
\$4,676.00	\$6,280.23	\$6,700.00	\$6,695.00	\$7,414.84	\$7,414.84	100-1020-205222	Insurance	\$9,268.55	\$8,166.33	
\$464.07	\$501.15	\$600.00	\$261.62	\$666.46	\$1,142.50	100-1020-205240	Office Materials & Supplies	\$1,176.78	\$1,176.78	
\$1,450.84	\$1,770.45	\$1,800.00	\$2,100.00	\$1,887.76	\$3,236.16	100-1020-205251	Telephones/Cell Phones/DSL	\$3,333.24	\$3,333.24	
\$7,349.36	\$6,656.62	\$7,500.00	\$9,593.02	\$4,725.66	\$8,101.13	100-1020-205252	Utilities	\$8,344.17	\$8,344.17	
\$18,025.24	\$19,777.37	\$20,000.00	\$12,000.00	\$288.00	\$408.96	100-1020-205260	Contract/Professional Services	\$421.23	\$2,000.00	
\$1,489.39	\$3,808.25	\$3,000.00	\$3,000.00	\$2,110.49	\$3,617.98	100-1020-205282	Software	\$3,726.52	\$3,726.52	
\$38,430.36	\$40,628.66	\$45,000.00	\$45,000.00	\$31.92	\$54.72	100-1020-205317	Tools and Small Equipment	\$56.36	\$56.36	
\$13,045.98	\$17,837.02	\$15,000.00	\$19,426.65	\$7,040.54	\$16,000.00	100-1020-205330	Building and Land Maintenance	\$30,000.00	\$30,000.00	
\$3,405.00	\$3,355.78	\$5,000.00	\$8,000.00	\$10,898.78	\$18,683.62	100-1020-205335	Custodial Support/Supplies	\$19,617.80	\$19,617.80	
\$31,245.03	\$40,884.91	\$40,000.00	\$32,662.47	\$3,710.94	\$6,361.61	100-1020-205421	Parks/Grounds Maintenance	\$6,552.46	\$6,552.46	
\$1,067.00	\$1,191.00	\$600.00	\$2,662.47	\$25,462.62	\$31,000.00	100-1020-205439	Community Support/Beautification	\$33,000.00	\$33,000.00	
\$0.00	\$458.00	\$2,000.00	\$2,000.00	\$1,051.00	\$1,801.71	100-1020-205474	Mowing	\$1,855.77	\$1,855.77	
\$4,163.59	\$1,857.85	\$2,000.00	\$2,000.00	\$0.00	\$0.00	100-1020-205475	Tree Removal/Trimming	\$2,000.00	\$2,000.00	
\$0.00	\$1,878.85	\$1,000.00	\$1,000.00	\$57.28	\$98.19	100-1020-205490	Materials & Services	\$1,000.00	\$1,000.00	
\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00	\$97,921.44	100-1020-208000	Operating Contingency	\$15,000.00	\$15,000.00	
\$124,811.86	\$145,007.29	\$164,200.00	\$160,238.76	\$65,346.29	\$97,921.44		MATERIALS AND SERVICES	\$135,352.88	\$135,819.43	
\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	100-1020-217126	Transfer To Commons Reserve	\$0.00	\$0.00	
\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00		TRANSFERS OUT	\$0.00	\$0.00	
\$137,887.64	\$209,957.06	\$257,200.00	\$289,543.76	\$143,963.42	\$227,335.18		TOTAL REQUIREMENTS	\$273,881.88	\$274,348.43	
\$128,550.93	\$54,788.32	\$65,150.93	\$57,190.43	\$87,047.15	\$108,872.81		ENDING BALANCE	\$53,738.93	\$53,772.39	

Commons Capital Reserve 150-1020

(Soft Close 2)				2025-2026	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
2022-2023	2023-2024	2024-2025	Adopted Budget by City Council	2025-2026 Actual to Jan 2026	2025-2026 Estimated Actual	Account Number	Proposed Budget by Budget Officer	Approved Budget by Budget Committee	Adopted Budget by City Council
3rd Preceding Year	2nd Preceding Year	1st Preceding Year				Description			
\$153,467.87	\$161,555.40	\$238,880.40	\$320,176.55	\$361,635.38	\$361,635.38	150-1020-300101	\$351,635.38	\$351,635.38	
						BEGINNING BALANCE			
\$0.00	\$172,000.00	\$172,000.00	\$0.00	\$0.00	\$0.00	150-1020-304861	\$150,000.00	\$150,000.00	\$150,000.00
\$0.00	\$73,000.00	\$73,000.00	\$150,000.00	\$75,000.00	\$150,000.00	Transfer From City Services Ops	\$75,000.00	\$250,000.00	\$250,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1020-304863	\$50,000.00	\$50,000.00	\$50,000.00
\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	150-1020-304481	\$50,000.00	\$50,000.00	\$50,000.00
						Grants			
\$163,467.87	\$416,555.40	\$493,880.40	\$470,176.55	\$436,635.38	\$511,635.38	150-1020-314869	\$0.00	\$0.00	\$0.00
						Transfer From Commons Ops			
						RESOURCES	\$626,635.38	\$801,635.38	
\$1,912.47	\$89,459.35	\$239,500.00	\$120,000.00	\$54,566.39	\$80,000.00	150-1020-407922	\$10,000.00	\$10,000.00	\$10,000.00
\$0.00	\$77,040.15	\$120,000.00	\$205,000.00	\$46,172.84	\$80,000.00	Capital Outlay - Improvement	\$630,000.00	\$775,000.00	\$775,000.00
\$1,912.47	\$166,499.50	\$359,500.00	\$325,000.00	\$100,739.23	\$160,000.00	150-1020-407942	\$640,000.00	\$785,000.00	\$785,000.00
						Capital Outlay - Buildings			
						CAPITAL OUTLAYS			
\$1,912.47	\$166,499.50	\$359,500.00	\$325,000.00	\$100,739.23	\$160,000.00	TOTAL REQUIREMENTS	\$640,000.00	\$785,000.00	
\$161,555.40	\$250,055.90	\$134,380.40	\$145,176.55	\$335,896.15	\$351,635.38	ENDING BALANCE	(\$13,364.62)	\$16,635.38	

Little Log Church Museum Operations 100-1025

				(Soft Close 2)							
2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027	
3rd Preceding Year	2nd Preceding Year	1st Preceding Year	Adopted Budget by City Council	Actual to Jan 2026	Estimated Actual	Account Number	Approved Budget by Budget Officer	Approved Budget by Budget Committee	Adopted Budget by City Council		
\$6,147.71	\$13,125.62	\$18,621.62	\$17,051.91	\$17,051.91	\$17,051.91	100-1025-300101	\$36,936.14	\$36,936.14			
\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	100-1025-304335	\$5,000.00	\$5,000.00			
\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	100-1025-304460	\$1,000.00	\$1,000.00			
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-304480	\$0.00	\$0.00			
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-304481	\$0.00	\$0.00			
\$5,250.00	\$5,000.00	\$2,500.00	\$0.00	\$0.00	\$0.00	100-1025-314861	\$0.00	\$0.00			
\$15,750.00	\$15,000.00	\$7,500.00	\$0.00	\$0.00	\$0.00	100-1025-314863	\$50,000.00	\$50,000.00			
\$21,000.00	\$20,000.00	\$10,000.00	\$73,051.91	\$42,051.91	\$67,051.91	RESOURCES	\$92,936.14	\$92,936.14			
\$0.00	\$0.00	\$0.00	\$2,880.00	\$1,709.07	\$2,929.83	100-1025-105101	\$3,145.00	\$3,145.00			
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-105102	\$0.00	\$0.00			
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-105103	\$0.00	\$0.00			
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-105104	\$0.00	\$0.00			
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-105105	\$0.00	\$0.00			
\$0.00	\$0.00	\$0.00	\$2,880.00	\$1,709.07	\$2,929.83	Administrative Personnel	\$3,145.00	\$3,145.00			
\$0.00	\$0.00	\$0.00	\$1,051.00	\$150.10	\$257.31	100-1025-105110	\$1,093.00	\$1,093.00			
\$0.00	\$133.37	\$0.00	\$523.00	\$59.40	\$101.83	100-1025-105111	\$544.00	\$544.00			
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-105112	\$0.00	\$0.00			
\$24.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-105113	\$0.00	\$0.00			
\$25.96	(\$31.67)	\$0.00	\$320.00	\$54.55	\$93.51	100-1025-105114	\$332.00	\$332.00			
\$0.00	\$0.00	\$0.00	\$7,560.00	\$4,519.62	\$7,747.92	100-1020-105115	\$8,436.00	\$8,436.00			
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1010-105118	\$0.00	\$0.00			
\$0.00	\$0.00	\$0.00	\$1,738.00	\$123.53	\$211.77	100-1020-105119	\$1,842.00	\$1,842.00			
\$0.00	\$89.52	\$0.00	\$353.00	\$58.50	\$100.29	100-1025-105121	\$374.00	\$374.00			
\$0.00	\$173.22	\$0.00	\$1,200.00	\$93.62	\$160.49	100-1025-105122	\$1,272.00	\$1,272.00			
\$50.94	\$364.44	\$0.00	\$12,745.00	\$5,059.32	\$8,673.12	100-1025-105140	\$13,893.00	\$13,893.00			
\$5.20	\$27.05	\$0.00	\$1,664.00	\$482.75	\$827.57	100-1025-105140	\$1,815.00	\$1,815.00			
\$21.09	\$45.80	\$0.00	\$3,125.00	\$146.32	\$250.83	100-1025-105141	\$3,408.00	\$3,408.00			
\$7.90	\$38.26	\$0.00	\$3,438.00	\$1,373.28	\$2,354.19	100-1025-105142	\$3,817.00	\$3,817.00			
\$85.13	\$475.55	\$0.00	\$23,852.00	\$8,770.74	\$15,035.55	PERSONNEL	\$26,078.00	\$39,971.00			
\$194.00	\$200.00	\$200.00	\$104.55	\$102.00	\$102.00	100-1025-205220	\$105.00	\$105.00			
\$2,487.00	\$3,460.33	\$3,900.00	\$3,897.00	\$4,378.69	\$4,378.69	100-1025-205222	\$5,473.36	\$5,473.36			
\$56.40	\$25.44	\$100.00	\$26.08	\$14.84	\$25.44	100-1025-205251	\$26.71	\$1,800.00			
\$1,742.48	\$877.29	\$1,000.00	\$1,500.00	\$442.61	\$758.76	100-1025-205252	\$1,500.00	\$2,000.00			
\$7,345.28	\$5,942.48	\$8,000.00	\$3,000.00	\$546.90	\$937.54	100-1025-205330	\$3,000.00	\$5,000.00			
\$0.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$0.00	100-1025-205335	\$2,500.00	\$2,500.00			
\$600.00	\$2,820.00	\$700.00	\$2,746.87	\$3,542.04	\$6,072.07	100-1025-205421	\$10,000.00	\$10,000.00			
\$436.00	\$512.00	\$500.00	\$870.59	\$170.00	\$291.43	100-1025-205474	\$500.00	\$500.00			
\$0.00	\$234.00	\$500.00	\$500.00	\$300.00	\$514.29	100-1025-205475	\$500.00	\$500.00			
\$1,075.80	\$109.98	\$500.00	\$10,000.00	\$0.00	\$2,000.00	100-1025-205490	\$7,000.00	\$7,000.00			
\$13,936.96	\$14,181.52	\$15,400.00	\$25,145.09	\$9,497.08	\$15,080.22	MATERIALS AND SERVICES	\$30,605.07	\$39,878.36			
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-217126	\$0.00	\$0.00			
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	TRANSFER TO LCM Reserve	\$0.00	\$0.00			
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	TRANSFERS OUT	\$0.00	\$0.00			
\$14,022.09	\$14,657.07	\$15,400.00	\$48,997.09	\$18,267.82	\$30,115.77	TOTAL REQUIREMENTS	\$56,683.07	\$79,849.36			
\$13,125.62	\$18,468.55	\$13,221.62	\$24,054.82	\$23,784.09	\$36,936.14	ENDING BALANCE	\$36,253.07	\$13,086.78			

Little Log Church Museum Capital Reserve 150-1025

(Soft Close 2)				2025-2026	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
2022-2023	2023-2024	2024-2025	Adopted Budget by City Council	2025-2026 Actual to Jan 2026	2025-2026 Estimated Actual	Account Number	Proposed Budget by Budget Officer	Approved Budget by Budget Committee	Adopted Budget by City Council
3rd Preceding Year	2nd Preceding Year	1st Preceding Year				Description			
\$208,077.50	\$194,808.50	\$185,077.12	\$13,828.91	\$13,828.91	\$13,828.91	150-1025-300101	\$49,828.91	\$49,828.91	\$49,828.91
						BEGINNING BALANCE			
\$0.00	\$0.00	\$0.00	\$130,000.00	\$130,000.00	\$130,000.00	150-1025-304480	\$0.00	\$0.00	\$0.00
						Gifts/Donations			
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1025-314861	\$0.00	\$0.00	\$0.00
						Transfer From City Services Ops			
\$0.00	\$0.00	\$0.00	\$160,000.00	\$80,000.00	\$160,000.00	150-1025-314863	\$0.00	\$15,000.00	\$0.00
						Transfer From Visitor Amenities			
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1025-314864	\$0.00	\$0.00	\$0.00
						Transfer From LLCM Ops			
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1025-314869	\$0.00	\$0.00	\$0.00
						Transfer From Parks & Trails Ops			
\$208,077.50	\$194,808.50	\$185,077.12	\$303,828.91	\$223,828.91	\$303,828.91	RESOURCES	\$49,828.91	\$64,828.91	\$64,828.91
						Public Works Personnel	\$2,741.00	\$2,741.00	\$2,741.00
\$0.00	\$0.00	\$0.00	\$280.00	\$0.00	\$0.00	Fringe Benefits	\$292.00	\$292.00	\$292.00
\$0.00	\$0.00	\$0.00	\$526.00	\$0.00	\$0.00	Insurance Benefits	\$548.00	\$548.00	\$548.00
\$0.00	\$0.00	\$0.00	\$579.00	\$0.00	\$0.00	Regular PERS System	\$614.00	\$614.00	\$614.00
\$0.00	\$0.00	\$0.00	\$4,013.00	\$0.00	\$0.00	PERSONNEL	\$4,195.00	\$4,195.00	\$4,195.00
\$13,269.00	\$28,623.85	\$100,000.00	\$285,000.00	\$87,212.77	\$254,000.00	150-1025-407942	\$0.00	\$0.00	\$0.00
						Capital Outlay - Buildings			
\$13,269.00	\$28,623.85	\$100,000.00	\$285,000.00	\$87,212.77	\$254,000.00	CAPITAL OUTLAYS	\$0.00	\$0.00	\$0.00
\$13,269.00	\$28,623.85	\$100,000.00	\$289,013.00	\$87,212.77	\$254,000.00	TOTAL REQUIREMENTS	\$4,195.00	\$4,195.00	\$4,195.00
\$194,808.50	\$166,184.65	\$85,077.12	\$14,815.91	\$136,616.14	\$49,828.91	ENDING BALANCE	\$45,633.91	\$45,633.91	\$45,633.91

Library Operations 100-1030

				(Soft Close 2)		2025-2026				2026-2027			
2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	Account Number	Description	2026-2027	2026-2027	2026-2027	2026-2027	
3rd Preceding Year	2nd Preceding Year	1st Preceding Year	Adopted Budget by City Council	Actual to Jan 2026	Estimated Actual				Proposed Budget by Budget Officer	Approved Budget by Budget Committee	Adopted Budget by City Council		
\$36,951.55	\$27,649.10	\$16,099.10	(\$5,870.41)	(\$5,870.41)	(\$5,870.41)	100-1030-300101	BEGINNING BALANCE		\$49,342.93	\$49,342.93			
\$100.00	\$25.54	\$0.00	\$110,000.00	\$110,000.00	\$110,000.00	100-1030-304480	Gifts/Donations	\$5,000.00	\$5,000.00	\$5,000.00			
\$5,000.00	\$5,000.00	\$0.00	\$14,000.00	\$1,000.00	\$1,000.00	100-1030-304481	Grants	\$1,000.00	\$1,000.00	\$1,000.00			
\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1030-304690	Other State Sources	\$0.00	\$0.00	\$0.00			
\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	100-1030-314861	Transfer From City Services Ops	\$70,000.00	\$70,000.00	\$70,000.00			
\$31,000.00	\$30,025.54	\$25,000.00	\$118,129.59	\$105,129.59	\$105,129.59		RESOURCES	\$125,342.93	\$125,342.93				
\$0.00	\$0.00	\$0.00	\$2,880.00	\$1,709.07	\$2,929.83		Public Works Personnel	\$3,145.00	\$3,145.00				
\$10,667.71	\$16,179.68	\$15,000.00	\$32,002.00	\$13,024.85	\$24,828.31		Administrative Personnel	\$37,768.00	\$37,768.00				
\$827.02	\$1,201.60	\$1,500.00	\$3,715.00	\$1,075.82	\$49.71	100-1030-105140	Fringe Benefits	\$4,357.00	\$4,357.00				
\$77.97	\$129.65	\$300.00	\$0.00	\$788.36	\$1,351.47	100-1030-105141	Insurance Benefits	\$8,183.00	\$8,183.00				
\$3.02	\$2,115.37	\$3,000.00	\$6,354.00	\$3,343.25	\$5,731.29	100-1030-105142	Regular PERS System	\$7,373.00	\$7,373.00				
\$11,575.72	\$19,626.30	\$19,800.00	\$44,951.00	\$19,941.35	\$34,890.62		PERSONNEL	\$60,826.00	\$60,826.00				
\$2,785.00	\$3,950.75	\$4,400.00	\$4,397.00	\$4,921.24	\$4,921.24	100-1030-205222	Insurance	\$6,151.55	\$5,659.43				
\$2,010.43	\$4,170.25	\$500.00	\$5,000.00	\$798.88	\$1,369.51	100-1030-205240	Office Materials & Supplies	\$5,000.00	\$5,000.00				
				\$158.00	\$270.86	100-1030-205241	Computer Equipment and Maint.	\$2,000.00	\$2,000.00				
\$1,291.39	\$1,264.21	\$1,300.00	\$2,500.00	\$1,017.86	\$1,744.90	100-1030-205251	Telephones/Cell Phones/DSL	\$1,832.15	\$1,832.15				
\$1,903.29	\$1,438.12	\$0.00	\$1,500.00	\$511.23	\$876.39	100-1030-205252	Utilities	\$920.21	\$920.21				
\$2,503.45	\$729.95	\$500.00	\$748.20	\$223.48	\$383.11	100-1030-205260	Contract/Professional Services	\$402.26	\$402.26				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1030-205262	Legal Expense	\$0.00	\$0.00				
\$40.00	\$20.00	\$500.00	\$5,000.00	\$729.95	\$1,251.34	100-1030-205282	Software	\$1,313.91	\$1,313.91				
\$2,325.00	\$1,986.79	\$0.00	\$526.89	\$1,021.90	\$1,751.83	100-1030-205330	Building and Land Maintenance	\$1,839.42	\$2,500.00				
\$3,408.68	\$3,264.17	\$0.00	\$5,000.00	\$582.33	\$998.28	100-1030-205335	Custodial Support/Supplies	\$5,000.00	\$7,000.00				
\$235.76	\$0.00	\$0.00	\$5,000.00	\$171.41	\$293.85	100-1030-205340	Operating Materials & Supplies	\$5,000.00	\$5,000.00				
\$11,944.73	\$15,015.21	\$3,000.00	\$10,500.00	\$4,103.59	\$7,034.73	100-1030-205345	Programs, Books, and Periodicals	\$11,500.00	\$11,500.00				
\$187.00	\$188.00	\$100.00	\$150.00	\$0.00	\$0.00	100-1030-205474	Mowing	\$150.00	\$150.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1030-205475	Tree Removal/Trimming	\$0.00	\$1,500.00				
\$192.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	100-1030-205490	Materials & Services	\$2,000.00	\$2,000.00				
\$0.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00	100-1030-208000	Operating Contingency	\$10,000.00	\$10,000.00				
\$28,826.73	\$32,027.45	\$10,300.00	\$52,322.09	\$14,239.87	\$20,896.03		MATERIALS AND SERVICES	\$53,109.51	\$56,777.96				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1030-217126	Transfer To Library Reserve	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		TRANSFERS OUT	\$0.00	\$0.00				
\$40,402.45	\$51,653.75	\$30,100.00	\$97,273.09	\$17,583.12	\$55,786.66		TOTAL REQUIREMENTS	\$113,935.51	\$117,603.96				
\$27,649.10	\$6,020.89	\$10,999.10	\$20,856.50	\$87,546.47	\$49,342.93		ENDING BALANCE	\$11,407.43	\$7,738.97				

Library Capital Reserve 150-1030

				(Soft Close 2)									
2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	Account Number	Description	2026-2027	2026-2027	2026-2027	2026-2027	
3rd Preceding Year	2nd Preceding Year	1st Preceding Year	Adopted Budget by City Council	Actual to Jan 2026	Estimated				Proposed Budget by Officer	Approved Budget by Committee	Adopted Budget by City Council		
\$129,369.60	\$103,085.16	\$343,085.16	\$325,874.39	\$325,874.39	\$325,874.39	150-1030-300101	BEGINNING BALANCE		(\$7,641.00)	(\$7,641.00)			
\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00	\$50,000.00	\$150,000.00	150-1030-300105	Beginning Balance - Hall Bequest		\$0.00	\$0.00			
\$0.00	\$0.00	\$0.00	\$340,000.00	\$340,000.00	\$340,000.00	150-1030-304480	Gifts/Donations		\$0.00	\$0.00			
\$0.00	\$0.00	\$400,000.00	\$0.00	\$0.00	\$0.00	150-1030-304481	Grants		\$0.00	\$0.00			
\$0.00	\$265,000.00	\$0.00	\$200,000.00	\$100,000.00	\$200,000.00	150-1030-314861	Transfer From City Services Ops		\$40,000.00	\$40,000.00			
\$0.00	\$0.00	\$600,000.00	\$0.00	\$0.00	\$0.00	150-1030-314866	Transfer From Urban Renewal Fund		\$0.00	\$0.00			
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1030-314870	Transfer From Library Ops		\$0.00	\$0.00			
\$279,369.60	\$518,085.16	\$1,493,085.16	\$1,015,874.39	\$815,874.39	\$1,015,874.39		RESOURCES		\$32,359.00	\$32,359.00			
\$0.00	\$0.00	\$0.00	\$2,628.00	\$1,578.31	\$2,705.67		Public Works Personnel		\$2,741.00	\$2,741.00			
\$0.00	\$0.00	\$0.00	\$280.00	\$168.88	\$289.51	150-1030-105140	Fringe Benefits		\$292.00	\$292.00			
\$0.00	\$0.00	\$0.00	\$526.00	\$315.66	\$541.13	150-1030-105141	Insurance Benefits		\$548.00	\$548.00			
\$0.00	\$0.00	\$0.00	\$579.00	\$353.54	\$606.07	150-1030-105142	Regular PERS System		\$614.00	\$614.00			
\$0.00	\$0.00	\$0.00	\$4,013.00	\$2,416.39	\$4,142.39		PERSONNEL		\$4,195.00	\$4,195.00			
\$26,284.44	\$38,882.20	\$595,000.00	\$1,005,000.00	\$944,491.53	\$1,019,373.00	150-1030-407942	Capital Outlay - Buildings		\$25,000.00	\$25,000.00			
\$26,284.44	\$38,882.20	\$595,000.00	\$1,005,000.00	\$944,491.53	\$1,019,373.00		CAPITAL OUTLAYS		\$25,000.00	\$25,000.00			
\$26,284.44	\$38,882.20	\$595,000.00	\$1,009,013.00	\$946,907.92	\$1,023,515.39		TOTAL REQUIREMENTS		\$29,195.00	\$29,195.00			
\$253,085.16	\$479,202.96	\$898,085.16	\$6,861.39	(\$131,033.53)	(\$7,641.00)		ENDING BALANCE		\$3,164.00	\$3,164.00			

Parks & Trails Operations 100-1035

				(Soft Close 2)			2025-2026		2026-2027		2026-2027	
2022-2023	2023-2024	2024-2025	2025-2026	Adopted Budget by City Council	2025-2026 Actual to Jan 2026	2025-2026 Estimated Actual	Account Number	Description	Proposed Budget by Budget Officer	Approved Budget by Budget Committee	Adopted Budget by City Council	
Year	Year	Year	Year									
\$17,677.94	\$24,776.35	\$10,556.35	\$13,881.07	\$13,881.07	\$13,881.07	\$13,881.07	100-1035-300101	BEGINNING BALANCE	\$11,029.48	\$11,029.48	\$11,029.48	
\$0.00	\$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	\$0.00	100-1035-304481	Grants	\$0.00	\$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	
\$25,000.00	\$15,000.00	\$35,000.00	\$35,000.00	\$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	
\$25,000.00	\$15,000.00	\$35,000.00	\$48,881.07	\$48,881.07	\$31,381.07	\$48,881.07	RESOURCES	\$46,029.48	\$66,029.48	\$66,029.48		
\$0.00	\$0.00	\$0.00	\$2,880.00	\$2,880.00	\$1,709.07	\$2,929.83		Administrative Personnel	\$3,145.00	\$3,145.00	\$3,145.00	
\$1,068.80	\$3,513.38	\$3,600.00	\$7,394.00	\$7,394.00	\$4,797.35	\$8,224.03		Public Works Personnel	\$7,779.00	\$7,779.00	\$7,779.00	
\$84.83	\$261.52	\$300.00	\$1,094.00	\$1,094.00	\$463.16	\$793.99	100-1035-105140	Fringe Benefits	\$1,163.00	\$1,163.00	\$1,163.00	
\$427.80	\$497.38	\$900.00	\$2,055.00	\$2,055.00	\$1,994.10	\$3,418.46	100-1035-105141	Insurance Benefits	\$2,185.00	\$2,185.00	\$2,185.00	
\$149.03	\$356.90	\$600.00	\$2,260.00	\$2,260.00	\$1,489.23	\$2,552.97	100-1035-105142	Regular PERS System	\$2,447.00	\$2,447.00	\$2,447.00	
\$1,730.46	\$4,629.18	\$5,400.00	\$15,683.00	\$15,683.00	\$10,452.91	\$17,919.27		PERSONNEL	\$16,719.00	\$16,719.00	\$16,719.00	
\$60.00	\$190.34	\$0.00	\$195.10	\$195.10	\$825.00	\$1,414.29	100-1035-205214	Marketing	\$500.00	\$500.00	\$500.00	
\$1,293.00	\$1,866.47	\$2,000.00	\$1,999.00	\$1,999.00	\$2,319.14	\$2,319.14	100-1035-205222	Insurance	\$2,898.93	\$2,551.05	\$2,551.05	
\$4,580.02	\$6,546.94	\$6,000.00	\$7,000.00	\$7,000.00	\$4,208.23	\$7,214.11	100-1035-205224	Trails Maintenance/ Supplies/Svcs	\$7,430.53	\$7,430.53	\$7,430.53	
\$2,376.24	\$1,691.30	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	100-1035-205230	Printing (Maps & Signs)	\$3,000.00	\$3,000.00	\$3,000.00	
\$67.71	\$30.89	\$200.00	\$71.46	\$71.46	\$32.57	\$55.83	100-1035-205252	Utilities	\$57.51	\$57.51	\$57.51	
\$0.00	\$390.00	\$600.00	\$2,600.00	\$2,600.00	\$0.00	\$0.00	100-1035-205255	Education and Training/Travel	\$500.00	\$500.00	\$500.00	
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1035-205260	Contract/Professional Services	\$0.00	\$20,000.00	\$20,000.00	
\$737.11	\$539.12	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1035-205270	Travel (Included in 205255)	\$0.00	\$0.00	\$0.00	
\$303.86	\$0.00	\$0.00	\$1,250.00	\$1,250.00	\$62.99	\$107.98	100-1035-205317	Tools and Small Equipment	\$1,000.00	\$1,000.00	\$1,000.00	
\$0.00	\$7,225.95	\$0.00	\$594.06	\$594.06	\$95.90	\$164.40	100-1035-205330	Building and Land Maintenance	\$600.00	\$600.00	\$600.00	
\$2,150.79	\$1,493.25	\$2,000.00	\$2,000.00	\$2,000.00	\$1,716.66	\$2,942.85	100-1035-205421	Parks/Grounds Maintenance	\$3,031.13	\$3,031.13	\$3,031.13	
\$0.00	\$1,525.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1035-205440	Equipment & Furniture	\$0.00	\$0.00	\$0.00	
\$4,506.40	\$5,405.00	\$3,000.00	\$3,288.71	\$3,288.71	\$2,883.00	\$4,942.29	100-1035-205474	Mowing	\$5,090.55	\$5,090.55	\$5,090.55	
\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$450.00	\$771.43	100-1035-205475	Tree Removal/Trimming	\$794.57	\$794.57	\$794.57	
\$96.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1035-205490	Materials & Services	\$0.00	\$0.00	\$0.00	
\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	100-1035-208000	Operating Contingency	\$3,000.00	\$3,000.00	\$3,000.00	
\$16,171.13	\$26,904.51	\$22,800.00	\$25,998.33	\$25,998.33	\$12,593.49	\$19,932.31		MATERIALS AND SERVICES	\$27,903.22	\$47,555.35	\$47,555.35	
\$17,901.59	\$31,533.69	\$28,200.00	\$41,681.33	\$41,681.33	\$23,046.40	\$37,851.59		TOTAL REQUIREMENTS	\$44,622.22	\$64,274.35	\$64,274.35	
\$24,776.35	\$8,242.66	\$17,356.35	\$7,199.74	\$7,199.74	\$8,334.67	\$11,029.48		ENDING BALANCE	\$1,407.26	\$1,755.13	\$1,755.13	

Parks & Trails Capital Reserve 150-1035

2022-2023 3rd Preceding Year	(Soft Close 2)			2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2026	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
	2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2024-2025 Year								
\$219,406.52	\$500,211.07	\$407,451.07	\$221,017.45	\$221,017.45	\$221,017.45	\$221,017.45	150-1035-300101	BEGINNING BALANCE	\$551,932.20	\$551,932.20	
\$0.00	\$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	\$89,110.00	\$0.00	\$0.00	\$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	\$0.00	150-1035-304481	Grants	\$382,676.00	\$732,676.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1035-314861	Transfer From City Services Ops	\$0.00	\$0.00	\$0.00
\$300,000.00	\$0.00	\$0.00	\$400,000.00	\$200,000.00	\$400,000.00	\$400,000.00	150-1035-314863	Transfer From Visitor Amenities	\$0.00	\$0.00	\$0.00
\$28,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1035-314883	Transfer From Urban Renewal Fund	\$0.00	\$0.00	\$0.00
\$547,406.52	\$589,321.07	\$407,451.07	\$621,017.45	\$421,017.45	\$621,017.45	\$621,017.45	RESOURCES	\$934,608.20	\$1,284,608.20		
\$553.35	\$1,050.45	\$1,200.00	\$0.00	\$1,516.16	\$2,599.13	\$1,866.45	150-1035-105140	Public Works Personnel	\$0.00	\$0.00	\$0.00
\$40.20	\$76.31	\$80.00	\$0.00	\$108.76	\$186.45	\$572.18	150-1035-105141	Fringe Benefits	\$0.00	\$0.00	\$0.00
\$171.45	\$240.39	\$200.00	\$0.00	\$333.77	\$572.18	\$777.49	150-1035-105142	Insurance Benefits	\$0.00	\$0.00	\$0.00
\$116.13	\$220.49	\$200.00	\$0.00	\$424.37	\$777.49	\$4,085.25	150-1035-105142	Regular PERS System	\$0.00	\$0.00	\$0.00
\$881.13	\$1,587.64	\$1,680.00	\$0.00	\$2,383.06	\$4,085.25		PERSONNEL	\$0.00	\$0.00	\$0.00	
\$46,314.32	\$145,936.57	\$185,000.00	\$350,000.00	\$20,232.96	\$65,000.00		150-1035-407922	Capital Outlay - Improvement	\$720,000.00	\$1,010,000.00	
\$46,314.32	\$145,936.57	\$185,000.00	\$350,000.00	\$20,232.96	\$65,000.00			CAPITAL OUTLAYS	\$720,000.00	\$1,010,000.00	
\$47,195.45	\$147,524.21	\$186,680.00	\$350,000.00	\$22,616.02	\$69,085.25			TOTAL REQUIREMENTS	\$720,000.00	\$1,010,000.00	
\$500,211.07	\$441,796.86	\$220,771.07	\$271,017.45	\$398,401.43	\$551,932.20			ENDING BALANCE	\$214,608.20	\$274,608.20	

Visitor Amenities Operations 100-1045

2022-2023	(soft Close 2)	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	Account Number	Description	2026-2027	2026-2027	2026-2027
3rd Preceding Year	2nd Preceding Year	1st Preceding Year	Adopted Budget by City Council	Actual to Jan 2026	Estimated Actual				Proposed Budget by Officer	Approved Budget by Committee	Adopted Budget by City Council
\$1,298,210.93	\$1,356,144.98	\$1,542,944.98	\$1,549,485.54	\$1,549,485.54	\$1,549,485.54	\$1,549,485.54	100-1045-300101	BEGINNING BALANCE	\$871,801.02	\$871,801.02	\$871,801.02
\$9,823.54	\$23,908.93	\$0.00	\$0.00	\$5,843.73	\$11,687.46	\$11,687.46	100-1045-301500	Interest Earned	\$12,038.08	\$12,038.08	\$12,038.08
\$540,406.08	\$521,779.85	\$537,000.00	\$526,500.00	\$375,821.37	\$594,000.00	\$594,000.00	100-1045-304240	Tax - Transient Lodging	\$585,000.00	\$585,000.00	\$585,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1045-304481	Grants	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1045-314872	Transfer From Streets Reserve	\$0.00	\$0.00	\$0.00
\$550,229.62	\$545,688.78	\$537,000.00	\$2,075,985.54	\$1,931,150.64	\$2,155,173.00	\$2,155,173.00		RESOURCES	\$1,468,839.10	\$1,468,839.10	\$1,468,839.10
\$0.00	\$0.00	\$0.00	\$6,481.00	\$3,845.44	\$6,592.18	\$6,592.18		Administrative Personnel	\$7,076.00	\$7,076.00	\$7,076.00
\$0.00	\$0.00	\$0.00	\$526.00	\$75.04	\$128.64	\$128.64	100-1045-105110	Water Lead	\$547.00		
\$359.74	\$444.59	\$0.00	\$523.00	\$59.40	\$101.83	\$101.83	100-1045-105111	Wastewater Lead	\$544.00		
\$46.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1045-105112	N/A (Formerly Field Utility 2)	\$0.00		
\$1,587.85	\$41.73	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1045-105113	N/A (Formerly Field Utility 1)	\$0.00		
\$722.65	\$1,183.07	\$0.00	\$1,598.00	\$257.51	\$441.45	\$441.45	100-1045-105114	Utility Worker 2 (Field Utility A)	\$1,662.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1045-105118	Certified Water Technician	\$0.00		
\$0.00	\$0.00	\$0.00	\$11,585.00	\$822.63	\$1,410.22	\$1,410.22	100-1010-105119	Code Enforcer/PW	\$12,282.00		
\$0.00	\$2,109.76	\$0.00	\$1,765.00	\$292.77	\$501.89	\$501.89	100-1045-105121	Utility Field Foreman (Journeman)	\$1,870.00		
\$0.00	\$2,379.57	\$0.00	\$1,200.00	\$94.34	\$161.75	\$161.75	100-1045-105122	Utility Worker 1 (Field Utility B)	\$1,272.00		
\$2,716.59	\$6,158.72	\$600.00	\$17,197.00	\$1,601.69	\$2,745.75	\$2,745.75		Public Works Personnel	\$18,177.00	\$18,177.00	\$18,177.00
\$209.06	\$450.22	\$60.00	\$2,522.00	\$390.18	\$668.88	\$668.88	100-1045-105140	Fringe Benefits	\$2,689.00	\$2,689.00	\$2,689.00
\$1,088.34	\$1,927.72	\$100.00	\$4,736.00	\$1,170.21	\$2,006.07	\$2,006.07	100-1045-105141	Insurance Benefits	\$5,051.00	\$5,051.00	\$5,051.00
\$334.44	\$855.13	\$100.00	\$5,209.00	\$1,236.96	\$2,120.50	\$2,120.50	100-1045-105142	Regular PERS System	\$5,657.00	\$5,657.00	\$5,657.00
\$4,348.43	\$9,391.79	\$860.00	\$36,145.00	\$8,244.48	\$14,133.39	\$14,133.39		PERSONNEL	\$38,650.00	\$38,650.00	\$38,650.00
\$30,000.00	\$45,000.00	\$45,000.00	\$46,125.00	\$34,500.00	\$46,000.00	\$46,000.00	100-1045-205202	Visitor Center Operations	\$46,000.00	\$46,000.00	\$46,000.00
\$36,247.20	\$185,000.00	\$245,000.00	\$270,000.00	\$200,167.14	\$265,167.14	\$265,167.14	100-1045-205214	Marketing	\$255,000.00	\$255,000.00	\$255,000.00
\$27,500.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00	100-1045-205260	Contract/Professional Services	\$90,000.00	\$90,000.00	\$90,000.00
\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1045-205320	Fireworks	\$0.00	\$0.00	\$0.00
\$1,420.00	\$1,470.50	\$70,000.00	\$110,000.00	\$33,840.37	\$58,012.06	\$58,012.06	100-1045-205439	Community Support/Beautification	\$75,000.00	\$75,000.00	\$75,000.00
\$2,029.94	\$354.30	\$2,000.00	\$427.30	\$34.64	\$59.38	\$59.38	100-1045-205490	Emergency Supplies for Conex	\$0.00	\$10,000.00	\$10,000.00
\$122,197.14	\$231,824.80	\$362,000.00	\$456,552.30	\$268,542.15	\$399,238.59	\$399,238.59		MATERIALS AND SERVICES	\$466,000.00	\$476,000.00	\$476,000.00
\$15,750.00	\$15,000.00	\$7,500.00	\$50,000.00	\$25,000.00	\$50,000.00	\$50,000.00	100-1045-217123	Transfer To LLCM Ops	\$50,000.00	\$50,000.00	\$50,000.00
\$0.00	\$0.00	\$0.00	\$160,000.00	\$80,000.00	\$160,000.00	\$160,000.00	100-1045-217126	Transfer To LLCM Reserve	\$0.00	\$15,000.00	\$15,000.00
\$25,000.00	\$103,000.00	\$75,000.00	\$75,000.00	\$37,500.00	\$75,000.00	\$75,000.00	100-1045-217124	Transfer To Commons Ops	\$75,000.00	\$75,000.00	\$75,000.00
\$0.00	\$0.00	\$73,000.00	\$150,000.00	\$75,000.00	\$150,000.00	\$150,000.00	100-1045-217126	Transfer To Commons Reserve	\$250,000.00	\$250,000.00	\$250,000.00
\$25,000.00	\$15,000.00	\$35,000.00	\$35,000.00	\$17,500.00	\$35,000.00	\$35,000.00	100-1045-217127	Transfer To Parks & Trails Ops	\$35,000.00	\$55,000.00	\$55,000.00
\$300,000.00	\$0.00	\$0.00	\$400,000.00	\$200,000.00	\$400,000.00	\$400,000.00	100-1045-217128	Transfer To Parks & Trails Rsv	\$0.00	\$0.00	\$0.00
\$365,750.00	\$133,000.00	\$190,500.00	\$870,000.00	\$435,000.00	\$870,000.00	\$870,000.00		TRANSFERS OUT	\$410,000.00	\$445,000.00	\$445,000.00
\$492,295.57	\$374,216.59	\$553,360.00	\$1,362,697.30	\$711,786.63	\$1,283,371.98	\$1,283,371.98		TOTAL REQUIREMENTS	\$914,650.00	\$959,650.00	\$959,650.00
\$1,356,144.98	\$1,527,617.17	\$1,526,584.98	\$713,288.24	\$1,219,364.01	\$871,801.02	\$871,801.02		ENDING BALANCE	\$554,189.10	\$509,189.10	\$509,189.10

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100	1045	217123	Transfer To LLCM	\$	50,000.00	\$	25,000.00	\$	-	\$	25,000.00	50.00%
100	1045	217124	Transfer To Commons	\$	75,000.00	\$	37,500.00	\$	-	\$	37,500.00	50.00%
100	1045	217126	Transfer To Capital Reserve	\$	150,000.00	\$	75,000.00	\$	-	\$	75,000.00	50.00%
100	1045	217127	OP Transfer - Parks & Trails Operati	\$	35,000.00	\$	17,500.00	\$	-	\$	17,500.00	50.00%
100	1045	217128	Transfer to Parks & Trails	\$	400,000.00	\$	200,000.00	\$	-	\$	200,000.00	50.00%
100	1045	217143	Transfer to LLCM Reserve	\$	160,000.00	\$	80,000.00	\$	-	\$	80,000.00	50.00%
			TRANSFERS	\$	870,000.00	\$	435,000.00	\$	-	\$	435,000.00	50.00%

Water Operations 660-1700

2022-2023 3rd Preceding Year	(Soft Close 2) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2025	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$154,859.63	\$186,781.55	\$259,161.55	\$164,252.31	\$164,252.31	\$164,252.31	660-1700-300101	BEGINNING BALANCE	\$143,614.60		
\$0.00	\$0.00	\$0.00	\$6,898.60	\$0.00	\$0.00	660-1700-301500	Interest Earned	\$7,105.56		
\$850,013.94	\$892,236.23	\$977,000.00	\$1,072,500.00	\$609,570.67	\$1,074,500.00	660-1700-304310	Water Services	\$1,108,884.00		
\$3,400.00	\$5,557.68	\$4,000.00	\$7,500.00	\$3,400.00	\$5,828.57	660-1700-304320	Installation Charges	\$6,003.43		
\$560.28	\$1,068.00	\$1,000.00	\$2,500.00	\$1,897.28	\$3,252.48	660-1700-304335	Rents or Fees	\$3,350.05		
\$38,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	660-1700-304481	Transfer In City Services	\$0.00		
\$892,374.22	\$898,861.91	\$982,000.00	\$1,253,650.91	\$779,120.26	\$1,247,833.36		Grants	\$0.00		
							RESOURCES	\$1,268,957.64		
\$35,841.11	\$28,532.99	\$30,000.00	\$31,684.00	\$18,799.88	\$32,228.37	660-1700-105101	City Manager	\$34,594.00		
\$12,187.94	\$15,323.06	\$0.00	\$16,958.00	\$10,112.94	\$17,336.47	660-1700-105102	Deputy Recorder	\$17,478.00		
\$0.00	\$7,153.11	\$15,100.00	\$15,425.00	\$8,839.00	\$15,152.57	660-1700-105103	Bookkeeping/Accounting	\$16,348.00		
\$2,000.96	\$12,814.74	\$25,200.00	\$16,093.00	\$7,751.07	\$13,287.55	670-1800-105104	CIP Coordinator	\$16,244.00		
\$0.00	\$0.00	\$16,600.00	\$25,977.00	\$15,205.86	\$26,067.19	660-1700-105105	Utility Billing Clerk/CSC	\$27,536.00		
\$0.00	\$1,985.38	\$5,700.00	\$7,343.00	\$4,446.29	\$7,622.21	660-1700-105108	Planner	\$7,688.00		
\$50,030.01	\$65,809.28	\$92,600.00	\$113,480.00	\$65,155.04	\$111,694.35		Administrative Personnel	\$119,888.00		
\$60,178.38	\$57,957.34	\$55,000.00	\$63,066.00	\$36,446.29	\$62,479.35	660-1700-105110	Water Lead	\$65,596.00		
\$11,231.47	\$22,625.25	\$10,000.00	\$10,454.00	\$15,788.45	\$27,065.91	660-1700-105111	Wastewater Lead	\$21,600.00		
\$3,598.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	660-1700-105112	N/A (Formerly Field Utility 2)	\$0.00		
\$33,466.01	\$4,737.47	\$7,000.00	\$0.00	\$0.00	\$0.00	660-1700-105113	N/A (Formerly Field Utility 1)	\$0.00		
\$18,387.85	\$19,087.31	\$0.00	\$6,391.00	\$9,751.63	\$16,717.08	660-1700-105114	Utility Worker 2 (Field Utility A)	\$12,500.00		
\$0.00	\$0.00	\$34,000.00	\$45,376.00	\$30,124.74	\$51,642.41	660-1700-105118	Certified Water Technician	\$53,000.00		
\$0.00	\$0.00	\$16,500.00	\$11,585.00	\$5,112.12	\$8,763.63	660-1700-105119	Code Enforcer/PW	\$12,282.00		
\$0.00	\$25,066.61	\$37,500.00	\$42,356.00	\$25,123.37	\$43,068.63	660-1700-105121	Utility Field Foreman (Journeyman)	\$45,500.00		
\$0.00	\$17,151.98	\$14,500.00	\$14,397.00	\$9,306.28	\$15,953.62	660-1700-105122	Utility Worker 1 (Field Utility B)	\$15,264.00		
\$126,862.62	\$146,625.96	\$174,500.00	\$193,625.00	\$131,652.88	\$225,690.65		Public Works Personnel	\$225,742.00		
\$14,086.93	\$15,662.40	\$28,400.00	\$32,707.00	\$14,143.19	\$24,245.47	660-1700-105140	Fringe Benefits	\$36,982.41		
\$54,598.76	\$49,616.94	\$53,700.00	\$61,421.00	\$43,142.34	\$73,958.30	660-1700-105141	Insurance Benefits	\$69,126.00		
\$26,450.94	\$28,311.25	\$58,600.00	\$67,563.00	\$45,975.60	\$78,815.31	660-1700-105142	Regular PERS System	\$77,421.12		
\$272,029.26	\$306,025.83	\$407,800.00	\$468,796.00	\$300,069.05	\$514,404.09		PERSONNEL	\$529,159.53		
\$1,413.53	\$679.00	\$2,000.00	\$500.00	\$356.50	\$611.14	660-1700-205210	Dues & Memberships	\$2,000.00		
\$14,457.29	\$13,268.14	\$14,500.00	\$14,500.00	\$14,185.19	\$14,185.19	660-1700-205211	State/DEQ Fees	\$14,610.75		
\$7,044.12	\$12,629.38	\$10,000.00	\$10,395.57	\$6,894.28	\$7,000.00	660-1700-205212	Fee Expense	\$7,210.00		
\$19,896.00	\$24,520.94	\$28,440.00	\$28,420.00	\$30,838.93	\$30,838.93	660-1700-205222	Insurance	\$38,548.66		
\$4,397.77	\$7,923.27	\$7,000.00	\$6,769.59	\$4,707.74	\$8,070.41	660-1700-205240	Office Materials & Supplies	\$8,312.52		
\$0.00	\$467.85	\$500.00	\$2,500.00	\$895.00	\$1,534.29	660-1700-205241	Computer Eqpt and Maintenance	\$1,580.31		
\$11,467.15	\$11,577.34	\$10,000.00	\$13,421.38	\$7,459.72	\$12,788.09	660-1700-205251	Telephones/Cell Phones/DSL	\$13,171.73		
\$492.90	\$194.98	\$200.00	\$3,204.57	\$1,821.99	\$3,123.41	660-1700-205253	Postage	\$3,217.11		
\$3,038.26	\$4,048.48	\$5,000.00	\$12,000.00	\$4,915.89	\$8,427.24	660-1700-205255	Education and Training/Travel	\$12,000.00		
\$84,941.75	\$16,169.26	\$25,000.00	\$25,000.00	\$7,050.98	\$12,087.39	660-1700-205260	Contract/Professional Services	\$25,000.00		
\$4,250.01	\$1,000.00	\$5,000.00	\$4,000.00	\$0.00	\$13,000.00	660-1700-205261	Auditor	\$13,390.00		
\$18,578.88	\$7,968.18	\$9,000.00	\$10,000.00	\$4,663.66	\$7,994.85	660-1700-205262	Legal Expense	\$10,000.00		
\$28.08	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	660-1700-205270	Travel (Included in 205255)	\$0.00		
\$23,075.01	\$19,956.42	\$20,000.00	\$20,000.00	\$13,360.78	\$22,904.19	660-1700-205282	Software	\$23,591.32		
\$3,434.01	\$2,247.96	\$3,000.00	\$1,172.20	\$970.70	\$1,664.06	660-1700-205311	Equipment Lease and Rental	\$1,713.98		
\$6,688.66	\$7,809.06	\$5,000.00	\$6,065.83	\$4,196.55	\$7,194.09	660-1700-205312	Equipment Fuel/Tires/Parts	\$10,000.00		
\$0.00	\$6,785.00	\$4,000.00	\$0.00	\$0.00	\$0.00	660-1700-205313	Eqpt Repair (Included in 205470)	\$0.00		
\$6,962.99	\$4,386.76	\$3,000.00	\$3,000.00	\$931.64	\$1,597.10	660-1700-205317	Tools and Small Equipment	\$3,000.00		
\$766.88	\$1,822.00	\$7,500.00	\$2,562.50	\$93.80	\$160.80	660-1700-205330	Building and Land Maintenance	\$2,562.50		
\$2,482.19	\$2,797.77	\$3,500.00	\$4,377.55	\$1,863.20	\$3,194.06	660-1700-205335	Custodial Support/Supplies	\$4,377.55		
\$22,290.12	\$20,897.34	\$25,000.00	\$25,157.73	\$13,873.77	\$23,783.61	660-1700-205342	Plant Utilities	\$25,157.73		
\$8,617.66	\$5,389.28	\$10,000.00	\$10,000.00	\$4,165.32	\$10,000.00	660-1700-205351	Main Plant Parts	\$10,000.00		
\$10,621.04	\$13,717.91	\$12,000.00	\$12,000.00	\$8,769.49	\$12,000.00	660-1700-205352	Main Plant Consumables	\$12,360.00		
\$32,803.78	\$15,926.60	\$45,000.00	\$40,000.00	\$11,048.25	\$26,000.00	660-1700-205353	Main Plant Outside Services	\$40,000.00		
\$30,708.10	\$35,180.16	\$42,000.00	\$42,000.00	\$24,079.19	\$35,000.00	660-1700-205361	Field Parts	\$42,000.00		
\$279.08	\$1,663.78	\$1,500.00	\$1,500.00	\$1,965.73	\$3,369.82	660-1700-205362	Field Consumables	\$3,639.41		
\$17,132.78	\$5,957.30	\$15,000.00	\$15,000.00	\$5,164.59	\$8,853.58	660-1700-205363	Field Outside Services	\$15,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$679.96	\$750.00	660-1700-205440	Equipment & Furniture	\$700.36		
\$0.00	\$230.04	\$4,000.00	\$8,000.00	\$8,423.75	\$14,440.71	660-1700-205470	Equipment Repair & Maintenance	\$14,873.94		
\$7,555.00	\$8,916.00	\$6,000.00	\$6,797.79	\$541.00	\$927.43	660-1700-205474	Mowing	\$2,000.00		
\$2,000.00	\$7,706.57	\$10,000.00	\$5,000.00	\$3,100.00	\$5,314.29	660-1700-205475	Tree Removal/Trimming	\$5,000.00		
\$0.00	\$0.00	\$30,000.00	\$25,000.00	\$0.00	\$0.00	660-1700-208000	Operating Contingency	\$25,000.00		
\$345,423.04	\$261,836.77	\$364,140.00	\$358,344.71	\$187,017.60	\$296,814.67		MATERIALS AND SERVICES	\$390,017.87		
\$200,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$125,000.00	\$250,000.00	660-1700-217134	Transfer To Water Reserve	\$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		
\$243,000.00	\$293,000.00	\$293,000.00	\$293,000.00	\$146,500.00	\$293,000.00		TRANSFERS OUT	\$293,000.00		
\$860,452.30	\$860,862.60	\$1,064,940.00	\$1,120,140.71	\$633,586.65	\$1,104,218.76		TOTAL REQUIREMENTS	\$1,212,177.40		
\$186,781.55	\$224,810.86	\$176,221.55	\$133,510.20	\$145,533.61	\$143,614.60		ENDING BALANCE	\$56,780.24		

660-1700-217126

Wastewater Operations 670-1800

2022-2023 3rd Preceding Year	(Soft Close 2) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2025	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$170,940.09	\$210,850.05	\$333,350.05	\$320,176.55	\$320,176.55	\$320,176.55	670-1800-300101	BEGINNING BALANCE	\$393,358.03		
\$0.00	\$0.00	\$0.00	\$13,447.42	\$0.00	\$0.00	660-1800-301500	Interest Earned	\$13,850.84		
\$795,041.56	\$834,355.47	\$911,000.00	\$877,500.00	\$527,556.92	\$904,383.29	670-1800-304310	Wastewater Services	\$933,323.56		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	670-1800-304312	Capital Reserve Fee	\$0.00		
\$1,500.00	\$10,808.47	\$11,000.00	\$5,000.00	\$1,875.00	\$3,214.29	670-1800-304320	Installation Charges	\$3,310.71		
\$38,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	670-1800-304481	Transfer From City Services Ops	\$0.00		
\$834,941.56	\$845,163.94	\$922,000.00	\$1,216,123.97	\$849,608.47	\$1,227,774.13		RESOURCES	\$1,343,843.14		
\$35,840.91	\$28,532.87	\$30,000.00	\$25,923.00	\$15,381.71	\$26,368.65	670-1800-105101	City Manager	\$28,304.00		
\$12,188.07	\$15,323.01	\$0.00	\$13,874.00	\$8,274.12	\$14,184.21	670-1800-105102	Deputy Recorder	\$14,301.00		
\$0.00	\$7,153.16	\$15,100.00	\$12,621.00	\$7,231.88	\$12,397.51	670-1800-105103	Bookkeeping/Accounting	\$13,376.00		
\$2,000.98	\$12,814.82	\$25,100.00	\$13,167.00	\$2,612.60	\$4,478.74	670-1800-105104	CIP Coordinator	\$13,291.00		
\$0.00	\$0.00	\$0.00	\$21,254.00	\$12,441.16	\$21,327.70	670-1800-105105	Utility Billing Clerk/CSC	\$22,530.00		
\$0.00	\$1,985.38	\$5,700.00	\$6,008.00	\$3,637.93	\$6,236.45	670-1800-105108	Planner	\$6,290.00		
\$50,029.96	\$65,809.24	\$75,900.00	\$92,847.00	\$49,579.40	\$84,993.26		Administrative Personnel	\$98,092.00		
\$77.89	\$670.50	\$1,000.00	\$1,051.00	\$1,077.17	\$34.29	670-1800-105110	Water Lead	\$1,093.00		
\$77,266.68	\$73,971.30	\$72,000.00	\$78,402.00	\$44,358.56	\$76,043.25	670-1800-105111	Wastewater Lead	\$81,541.00		
\$669.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	670-1800-105112	N/A (Formerly Field Utility 2)	\$0.00		
\$23,148.60	\$3,671.03	\$47,700.00	\$0.00	\$0.00	\$0.00	670-1800-105113	N/A (Formerly Field Utility 1)	\$0.00		
\$40,512.94	\$39,436.51	\$0.00	\$51,129.00	\$29,703.95	\$50,921.06	670-1800-105114	Utility Worker 2 (Field Utility A)	\$53,173.00		
\$0.00	\$0.00	\$16,600.00	\$0.00	\$0.00	\$0.00	670-1800-105117	Capital Projects Coordinator	\$0.00		
\$0.00	\$0.00	\$34,000.00	\$22,688.00	\$6,605.54	\$11,323.78	670-1800-105118	Certified Water Technician	\$23,130.00		
\$0.00	\$0.00	\$16,500.00	\$8,689.00	\$4,488.64	\$7,694.81	670-1800-105119	Code Enforcer/PW	\$9,212.00		
\$0.00	\$10,171.73	\$12,500.00	\$14,119.00	\$9,714.99	\$16,654.27	670-1800-105121	Utility Field Foreman (Journeymen)	\$16,500.00		
\$0.00	\$17,675.42	\$24,400.00	\$23,994.00	\$9,269.98	\$15,891.39	670-1800-105122	Utility Worker 1 (Field Utility B)	\$25,438.00		
\$141,675.65	\$145,596.49	\$224,700.00	\$200,072.00	\$105,218.83	\$178,562.85		Public Works Personnel	\$210,087.00		
\$15,241.75	\$15,585.96	\$32,000.00	\$31,196.00	\$11,558.64	\$19,814.81	670-1800-105140	Fringe Benefits	\$32,975.15		
\$54,673.83	\$50,184.96	\$60,000.00	\$58,584.00	\$33,961.70	\$58,220.06	670-1800-105141	Insurance Benefits	\$61,635.80		
\$23,523.63	\$23,389.16	\$66,100.00	\$64,442.00	\$36,081.76	\$61,854.45	670-1800-105142	Regular PERS System	\$69,032.10		
\$235,114.86	\$234,756.57	\$382,800.00	\$354,294.00	\$186,820.93	\$318,452.16		PERSONNEL	\$373,730.05		
\$1,119.51	\$1,304.00	\$1,500.00	\$700.00	\$356.50	\$611.14	670-1800-205210	Dues & Memberships	\$700.00		
\$3,414.00	\$3,685.00	\$10,000.00	\$4,319.28	\$4,364.44	\$4,364.44	670-1800-205211	State/DEQ Fees	\$5,455.55		
\$6,922.77	\$8,770.00	\$7,000.00	\$9,888.06	\$6,894.26	\$11,818.73	670-1800-205212	Fee Expense	\$13,000.00		
\$13,927.00	\$18,390.70	\$21,400.00	\$21,385.00	\$23,205.15	\$39,780.26	670-1800-205222	Insurance	\$49,725.32		
\$4,235.77	\$8,203.25	\$7,000.00	\$7,126.21	\$4,707.62	\$8,070.21	670-1800-205240	Office Materials & Supplies	\$8,312.31		
\$1,139.95	\$288.85	\$1,500.00	\$1,000.00	\$0.00	\$1,500.00	670-1800-205241	Computer Eqpt & Maintenance	\$1,500.00		
\$6,218.46	\$7,260.45	\$7,500.00	\$8,821.47	\$4,883.43	\$8,371.59	670-1800-205251	Telephones/Cell Phones/DSL	\$8,622.74		
\$492.88	\$194.97	\$250.00	\$3,204.61	\$1,821.98	\$3,123.39	670-1800-205253	Postage	\$3,217.10		
\$3,806.28	\$4,440.17	\$4,000.00	\$7,500.00	\$2,670.83	\$7,000.00	670-1800-205255	Education and Training/Travel	\$7,500.00		
\$84,935.50	\$16,169.23	\$28,000.00	\$25,000.00	\$7,050.98	\$12,087.39	670-1800-205260	Contract/Professional Services	\$25,000.00		
\$4,249.99	\$1,000.00	\$3,000.00	\$3,000.00	\$0.00	\$13,000.00	670-1800-205261	Auditor	\$13,390.00		
\$18,829.71	\$7,968.12	\$8,500.00	\$8,000.00	\$4,663.65	\$7,994.83	670-1800-205262	Legal Expense	\$8,000.00		
\$28.08	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	670-1800-205270	Travel (Included in 205255)	\$0.00		
\$22,930.29	\$19,975.30	\$20,000.00	\$20,000.00	\$13,360.70	\$22,904.06	670-1800-205282	Software	\$23,591.18		
\$3,433.95	\$1,707.97	\$3,000.00	\$2,000.00	\$970.62	\$1,663.92	670-1800-205311	Equipment Lease and Rental	\$2,000.00		
\$6,878.41	\$8,332.43	\$6,500.00	\$6,000.00	\$4,481.39	\$7,682.38	670-1800-205312	Equipment Fuel/Tires/Parts	\$10,000.00		
\$2,938.82	\$7,685.38	\$5,000.00	\$0.00	\$22.69	\$38.90	670-1800-205313	Equipment Repair (Included 205470)	\$0.00		
\$6,945.03	\$2,365.11	\$3,000.00	\$3,000.00	\$1,295.05	\$2,220.09	670-1800-205317	Tools and Small Equipment	\$3,000.00		
\$460.12	\$364.96	\$4,000.00	\$4,000.00	\$375.20	\$643.20	670-1800-205330	Building and Land Maintenance	\$4,000.00		
\$3,440.76	\$3,523.23	\$4,000.00	\$5,271.66	\$2,322.66	\$3,981.70	670-1800-205335	Custodial Support/Supplies	\$5,271.66		
\$29,133.75	\$26,026.36	\$27,000.00	\$30,627.24	\$16,332.73	\$27,998.97	670-1800-205342	Plant Utilities	\$30,627.24		
\$7,967.35	\$9,270.69	\$8,000.00	\$8,000.00	\$8,650.21	\$14,828.93	670-1800-205351	Main Plant Parts	\$15,273.80		
\$26,745.24	\$19,483.15	\$20,000.00	\$20,000.00	\$12,905.48	\$22,123.68	670-1800-205352	Main Plant Consumables	\$25,000.00		
\$17,016.48	\$33,978.81	\$20,000.00	\$20,000.00	\$13,602.53	\$23,318.62	670-1800-205353	Main Plant Outside Services	\$20,000.00		
\$9,818.37	\$17,497.08	\$20,000.00	\$20,000.00	\$16,136.37	\$20,000.00	670-1800-205361	Field Parts	\$26,000.00		
\$1,426.67	\$3,022.71	\$5,000.00	\$5,000.00	\$2,178.88	\$3,735.22	670-1800-205362	Field Consumables	\$5,000.00		
\$16,809.64	\$11,372.43	\$15,000.00	\$15,000.00	\$13,501.86	\$23,146.05	670-1800-205363	Field Outside Services	\$23,840.43		
\$0.00	\$0.00	\$0.00	\$0.00	\$679.95	\$1,165.63	670-1800-205440	Equipment & Furniture	\$700.35		
\$0.00	\$230.04	\$5,000.00	\$11,000.00	\$8,609.52	\$14,759.18	670-1800-205470	Equipment Repair & Maintenance	\$15,201.95		
\$2,122.00	\$3,116.00	\$2,000.00	\$1,862.28	\$1,785.00	\$3,060.00	670-1800-205474	Mowing	\$3,151.80		
\$2,500.00	\$5,106.56	\$10,000.00	\$5,000.00	\$2,900.00	\$4,971.43	670-1800-205475	Tree Removal/Trimming	\$5,000.00		
\$0.00	\$0.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00	670-1800-208000	Operating Contingency	\$25,000.00		
\$309,886.78	\$250,732.95	\$303,150.00	\$301,705.81	\$180,729.68	\$315,963.94		MATERIALS AND SERVICES	\$387,081.43		
\$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	\$250,000.00		
\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$100,000.00	\$200,000.00		TRANSFERS OUT	\$250,000.00		
\$795,031.60	\$751,298.76	\$961,850.00	\$948,846.81	\$467,550.61	\$834,416.10		TOTAL REQUIREMENTS	\$1,010,811.48		
\$210,850.05	\$304,715.23	\$293,500.05	\$267,277.16	\$382,057.86	\$393,358.03		ENDING BALANCE	\$726,389.70		

Streets Operations 100-1040

				(Soft Close 2)				2025-2026				2026-2027		2026-2027		2026-2027	
2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	Account Number	Description	2026-2027	2026-2027	2026-2027	2026-2027	2026-2027	2026-2027	2026-2027	2026-2027	
3rd Preceding Year	2nd Preceding Year	1st Preceding Year	Adopted Budget by City Council	Actual to Jan 2025	Estimated Actual				Proposed Budget by Officer	Approved Budget by Committee	Adopted Budget by City Council						
\$67,072.93	\$65,580.85	\$61,680.85	\$72,095.14	\$72,095.14	\$72,095.14	100-1040-300101	BEGINNING BALANCE		\$50,557.29	\$50,557.29							
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1040-304481	Grants		\$0.00	\$0.00							
\$81,471.10	\$80,588.78	\$72,000.00	\$82,033.24	\$41,444.76	\$71,048.16	100-1040-304650	Tax - State Highway		\$73,179.60	\$73,179.60							
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1040-314861	Transfer From City Services		\$0.00	\$0.00							
\$81,471.10	\$80,588.78	\$72,000.00	\$154,128.38	\$113,539.90	\$143,143.30		RESOURCES		\$123,736.89	\$123,736.89							
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		Administrative Personnel		\$0.00	\$0.00							
\$16,690.74	\$14,601.71	\$18,000.00	\$18,427.00	\$12,263.01	\$28,408.33	100-1040-105140	Public Works Personnel		\$19,253.00	\$19,253.00							
\$1,331.89	\$1,071.70	\$1,900.00	\$2,012.00	\$878.98	\$1,506.82	100-1040-105140	Fringe Benefits		\$2,012.00	\$2,012.00							
\$5,953.35	\$3,090.73	\$3,600.00	\$3,779.00	\$3,254.38	\$5,578.94	100-1040-105141	Insurance Benefits		\$3,779.00	\$3,779.00							
\$2,472.77	\$1,992.02	\$4,000.00	\$4,156.00	\$2,750.30	\$4,714.80	100-1040-105142	Regular PERS System		\$4,156.00	\$4,156.00							
\$26,448.75	\$20,756.16	\$27,500.00	\$28,374.00	\$19,146.67	\$40,208.89		PERSONNEL		\$29,200.00	\$29,200.00							
\$2,985.00	\$3,678.14	\$4,300.00	\$4,297.00	\$4,662.73	\$4,662.73	100-1040-205222	Insurance		\$5,828.41	\$5,129.00							
\$1,148.91	\$747.42	\$1,000.00	\$341.66	\$0.00	\$0.00	100-1040-205312	Equipment Fuel/Tires/Parts		\$3,000.00	\$3,000.00							
\$2,313.60	\$3,954.33	\$2,700.00	\$0.00	\$304.04	\$521.21	100-1040-205313	Eqpt Repair (Included in 205470)		\$536.85	\$536.85							
\$266.91	\$17.40	\$600.00	\$5,000.00	\$472.43	\$809.88	100-1040-205317	Tools and Small Equipment		\$5,000.00	\$5,000.00							
\$3,455.07	\$9,274.76	\$6,000.00	\$3,000.00	\$5,260.28	\$6,000.00	100-1040-205361	Field Parts		\$6,180.00	\$6,180.00							
\$1,360.48	\$1,220.14	\$1,500.00	\$2,000.00	\$71.50	\$122.57	100-1040-205362	Field Consumables		\$2,000.00	\$2,000.00							
\$3,585.00	\$3,952.00	\$3,000.00	\$599.06	\$286.96	\$491.93	100-1040-205363	Field Outside Services		\$600.00	\$600.00							
\$19,602.28	\$17,989.84	\$18,000.00	\$21,808.95	\$13,705.06	\$23,494.39	100-1040-205411	Street Lighting		\$24,199.22	\$24,199.22							
\$0.00	\$0.00	\$0.00	\$922.50	\$2,751.74	\$4,717.27	100-1040-205470	Equipment Repair & Maintenance		\$4,858.79	\$4,858.79							
\$12,559.00	\$15,044.00	\$10,000.00	\$9,042.04	\$7,027.00	\$9,500.00	100-1040-205474	Mowing		\$10,000.00	\$10,000.00							
\$9,238.18	\$2,250.00	\$10,000.00	\$7,500.00	\$1,200.00	\$2,057.14	100-1040-205475	Tree Removal/Trimming		\$3,500.00	\$3,500.00							
\$56,514.43	\$58,128.03	\$57,100.00	\$54,511.21	\$35,741.74	\$52,377.12		MATERIALS AND SERVICES		\$65,703.27	\$65,003.86							
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1040-217126	Transfer To Streets Reserve		\$0.00	\$0.00							
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		TRANSFERS OUT		\$0.00	\$0.00							
\$82,963.18	\$78,884.19	\$84,600.00	\$82,885.21	\$54,888.41	\$92,586.01		TOTAL REQUIREMENTS		\$94,903.27	\$94,203.86							
\$65,580.85	\$67,285.44	\$49,080.85	\$71,243.17	\$58,651.49	\$50,557.29		ENDING BALANCE		\$28,833.63	\$29,533.03							

Storm Drains Operations 100-1050

2022-2023 3rd Preceding Year	2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2025	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$41,135.59	\$19,874.43	\$9,674.43	\$23,242.01	\$23,242.01	\$23,242.01	100-1050-300101	BEGINNING BALANCE	\$36,510.56	\$36,510.56	\$36,510.56
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1050-304481	Grants	\$0.00	\$0.00	\$0.00
\$0.00	\$10,000.00	\$30,000.00	\$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
\$41,135.59	\$29,874.43	\$39,674.43	\$53,242.01	\$38,242.01	\$53,242.01		RESOURCES	\$66,510.56	\$66,510.56	\$66,510.56
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		Administrative Personnel	\$0.00	\$0.00	\$0.00
\$10,953.80	\$10,556.18	\$16,500.00	\$18,427.00	\$6,281.38	\$10,768.08	100-1050-105140	Public Works Personnel	\$19,253.00	\$19,253.00	\$19,253.00
\$961.10	\$775.78	\$1,800.00	\$1,962.00	\$448.42	\$768.72	100-1050-105140	Fringe Benefits	\$2,050.00	\$2,050.00	\$2,050.00
\$4,183.56	\$1,965.09	\$3,300.00	\$3,685.00	\$1,696.12	\$2,907.63	100-1050-105141	Insurance Benefits	\$3,851.00	\$3,851.00	\$3,851.00
\$1,656.86	\$1,324.76	\$3,600.00	\$4,054.00	\$1,471.22	\$2,522.09	100-1050-105142	Regular PERS System	\$4,313.00	\$4,313.00	\$4,313.00
\$14,532.86	\$13,432.50	\$23,700.00	\$26,405.00	\$8,649.44	\$14,827.61		PERSONNEL	\$27,666.00	\$27,666.00	\$27,666.00
\$2,856.93	\$5,499.53	\$5,500.00	\$0.00	\$0.00	\$0.00	100-1050-205313	Eqpt Repair (Included In 205470)	\$0.00	\$0.00	\$0.00
\$63.99	\$0.00	\$500.00	\$500.00	\$386.00	\$661.71	100-1050-205317	Tools and Small Equipment	\$681.57	\$681.57	\$681.57
\$584.92	\$0.00	\$300.00	\$500.00	\$276.15	\$473.40	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	\$5,000.00	\$3,435.44	\$768.72	100-1050-205470	Equipment Repair & Maintenance	\$5,000.00	\$5,000.00	\$5,000.00
\$3,505.84	\$5,499.53	\$6,300.00	\$6,000.00	\$4,097.59	\$1,903.83		MATERIALS AND SERVICES	\$6,181.57	\$6,181.57	\$6,181.57
\$21,261.16	\$20,121.34	\$31,500.00	\$34,128.00	\$12,747.03	\$16,731.45		TOTAL REQUIREMENTS	\$33,847.57	\$33,847.57	\$33,847.57
\$19,874.43	\$9,753.09	\$8,174.43	\$19,114.01	\$25,494.98	\$36,510.56		ENDING BALANCE	\$32,663.00	\$32,663.00	\$32,663.00

Storm Drains Capital Reserve 150-1050

				2025-2026		2026-2027		2026-2027			
				Adopted Budget by City Council	2025-2026 Actual to Jan 2025	2025-2026 Estimated Actual	Account Number	Description	Proposed Budget by Budget Officer	Approved Budget by Budget Committee	Adopted Budget by City Council
2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027	2026-2027	2026-2027	2026-2027	2026-2027
3rd Preceding Year	2nd Preceding Year	1st Preceding Year	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026
Year	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year
\$70,198.01	\$113,811.49	\$61,446.49	\$49,936.18	\$49,936.18	\$49,936.18	150-1050-300101	BEGINNING BALANCE	\$57,550.09	\$57,550.09		
\$0.00	\$0.00	\$0.00	\$15,000.00	\$30,000.00	150-1050-314861	Transfer From City Services	\$120,000.00	\$120,000.00			
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		Storm Drain Fee	\$56,000.00	\$0.00			
\$50,000.00	\$0.00	\$0.00	\$25,000.00	\$50,000.00	150-1050-314883	Transfer From Urban Renewal	\$150,000.00	\$150,000.00			
\$120,198.01	\$113,811.49	\$61,446.49	\$89,936.18	\$129,936.18		RESOURCES	\$383,550.09	\$327,550.09			
\$552.13	\$2,120.48	\$4,200.00	\$3,151.00	\$1,083.66		Public Works Personnel	\$3,286.00	\$3,286.00			
\$41.38	\$153.91	\$400.00	\$336.00	\$77.86	150-1050-105140	Fringe Benefits	\$350.00	\$350.00			
\$177.11	\$510.05	\$1,400.00	\$631.00	\$212.36	150-1050-105141	Insurance Benefits	\$657.00	\$657.00			
\$115.90	\$404.01	\$700.00	\$694.00	\$257.17	150-1050-105142	Regular PERS System	\$136.00	\$136.00			
\$886.52	\$3,188.45	\$6,700.00	\$4,812.00	\$1,631.05		PERSONNEL	\$4,429.00	\$4,429.00			
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1050-407922	Capital Outlay - Improvements	\$0.00	\$0.00			
\$0.00	\$48,145.00	\$0.00	\$0.00	\$0.00	150-1050-407942	Capital Outlay - Infrastructure	\$0.00	\$0.00			
\$5,500.00	\$8,250.00	\$0.00	\$107,000.00	\$40,604.87	150-1050-407947	Capital Outlay - Storm Drain Projects	\$321,000.00	\$321,000.00			
\$5,500.00	\$56,395.00	\$0.00	\$107,000.00	\$40,604.87		CAPITAL OUTLAYS	\$321,000.00	\$321,000.00			
\$6,386.52	\$59,583.45	\$6,700.00	\$111,812.00	\$42,235.92		TOTAL REQUIREMENTS	\$325,429.00	\$325,429.00			
\$113,811.49	\$54,228.04	\$54,746.49	\$18,124.18	\$47,700.26		ENDING BALANCE	\$58,121.09	\$2,121.09			

CITY OF YACHTS
CAPITAL IMPROVEMENT PROJECTS

5/14/2024

PRIORITY	MASTER PLAN	DEPARTMENT / DETAIL	ESTIMATED COST	CIP BUDGET		FISCAL 2025-2026		SPEND or CARRY		CIP 5 YEAR PROJECTION					FISCAL CIP >5YRS	TOTAL CIP
				ADOPTED APPROV	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		
WATER (WTR)																
1	MP D-02	System Pressure Release Valve Rehab Update	50,000												50,000	
1	MP D-03	Wisconsin Street Service Reconnections	11,000												11,000	
1	MP D-04	New RVV at 7th Street & Radar Road	101,000												101,000	
1	MP D-05	New RVV on King Street Between 7th and Prospect Ave	101,000												101,000	
1	MP D-06	New 8" Water Main on Radar Road at Prospect Ave	57,000												57,000	
1	MP D-07	New 8" Water Main on King Street at Prospect Ave	86,000												86,000	
1	MP D-10	Combs Circle Pressure Release Valve Rehab	40,000												40,000	
1	MP D-13	2ND ST PH3 Loma to River Rd Waterline Construction	150,000	284,000	284,000	282,197	1,803	0	0	50,000	50,000	50,000	50,000	50,000	300,000	
1	MP S-03	Analysis / Engineering SMI CIP/UD	75,000	300,000	50,000	11,157	38,843	0	0	300,000	407,000	30,000	30,000	30,000	300,000	
1	MP S-05	Ready Creek Raw Water Pipeline Improvements	208,000	300,000	7,802	7,802	0	0	0	407,000	30,000	30,000	30,000	30,000	814,000	
1	MP T-01	Water Plant Electrical Control Systems - MCC (Master Control)	814,000	30,000	48,837	48,837	0	0	0	30,000	30,000	30,000	30,000	30,000	180,000	
2	MP D-08	New 8" Water Main on West Third (3rd) Street	167,000	30,000	30,000	9,950	20,050	20,050	0	511,000	30,000	30,000	30,000	30,000	511,000	
2	MP D-08	West Third Street Engineering Water	737,000												737,000	
2	MP D-09	New 4" Water Main and PRV on Horizon Hill Road (Hillside Rock)	20,000												20,000	
2	MP D-11	Yachtis Ocean Road Service Reconnections	88,000												88,000	
2	MP D-15	Pontiac Street Waterline - 3rd to 4th	79,000												79,000	
2	MP D-16	Shell Street Waterline	254,000												254,000	
2	MP D-17	Gander Drive and Windy Way Waterlines	105,000												105,000	
2	MP D-18	Pontiac Street Waterline - 2nd to 3rd	47,000												47,000	
2	MP D-19	Hanley Drive Waterline	1,079,000												1,079,000	
2	MP P-01	New Radar Road Pump Station	767,000												767,000	
2	MP P-02	New Horizon Hill Pump Station & Reservoir	2,000,000												2,000,000	
2	MP S1-01	New 200,000-gallon Lower Radar Road Reservoir	210,000												210,000	
2	MP S1-04	Feasibility Study For Water Tank - New Reservoir Site A	73,000												73,000	
2	MP S1-04	Feasibility Study For Water Tank - New Reservoir Site B	8,000,000												8,000,000	
2	MP S1-05	1,000,000-gallon Reservoir Replacement	750,000												750,000	
2	MP T-02	Property Acquisition for Reservoir Replacement	250,000												250,000	
2	MP T-03	Water Plant Clarifier - Rehabilitation of Drives (6&41K)	350,000												350,000	
2	MP T-04	WTP Mixed Media Filter Rehabilitation	20,000												20,000	
2	MP T-07	WTP Compressor Upgrades	270,000												270,000	
3	MP D-20	Automated Water Meter Reading System	318,000												318,000	
		Annual Hydrant Replacements	10,000	30,000	32,385	32,385	0	0	0	40,000	40,000	40,000	40,000	40,000	240,000	
		Blackstone 128 res Fence	25,000	25,000	25,000	0	0	0	0	0	0	0	0	0	0	
		Public Works Sliter Gate	20,000	0	20,075	20,075	0	0	0	0	0	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	
		Water Booster Stations Generis	70,000	30,000	80,000	80,000	0	0	0	80,000	80,000	80,000	80,000	80,000	80,000	
		Water Meter Upgrades	20,000	25,000	15,711	15,711	0	0	0	25,000	25,000	25,000	25,000	25,000	150,000	
		Water Treatment Plant Fence	20,000	0	20,000	0	0	0	0	25,000	25,000	25,000	25,000	25,000	0	
		Overlook Water Line Engineering and Construction	7,100	0	7,100	0	0	0	0	250,000	250,000	250,000	250,000	250,000	0	
		Yachtis River Gaging Station Upgrade	100,000	0	0	0	0	0	0	70,000	70,000	70,000	70,000	70,000	0	
		Salmon Creek Watershed Planning Assessments	750,000	0	0	0	0	0	0	0	0	0	0	0	750,000	
		Yachtis River Gaging Station Upgrade	100,000	0	7,064	7,064	0	0	0	0	0	0	0	0	70,000	
		Yachtis Radio System Install	0	0	3,092	3,092	0	0	0	0	0	0	0	0	0	
		Water Unplanned / Contingency	25,000	25,000	0	0	0	0	0	25,000	25,000	25,000	25,000	25,000	150,000	
TOTAL WTR			17,338,100	1,889,000	1,671,048	582,898	108,049	149,693	830,000	1,281,000	6,759,000	4,627,000	200,000	200,000	6,121,000	19,188,000
WASTEWATER (WWP)																
1	MP G-01	Sewer Line from King Street to 3rd Street (Manhole B-220 to Manhole D-270)	140,800												140,800	
1	MP G-02	Mainline A Manhole between A-040 to A-050	141,000	15,000	15,000			0	15,000	15,000	15,000	15,000	15,000	15,000	156,000	
1	MP G-03	Mainline D Manhole D-310 to D-030, Ocean View Drive	263,000	20,000	40,000	1,148	38,852	38,852	0	40,000	45,000	263,000	263,000	263,000	308,000	
1	MP G-04	Hanley Drive Sewer Manholes	40,000	20,000	40,000	1,148	38,852	38,852	0	40,000	40,000	40,000	40,000	40,000	40,000	

CITY OF YACHTS
CAPITAL IMPROVEMENT PROJECTS

5/14/2026

PRIORITY	MASTER PLAN	DEPARTMENT / DETAIL	ESTIMATED COST	CIP BUDGET		FISCAL 2025-2026		SPEND or CARRY		CIP 5 YEAR PROJECTION						FISCAL CIP >5YRS	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			
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					15,000	443,000
1	M/P T-02	SBR and Digester Diffuser Membrane Replacement	15,000														15,000
1	M/P T-04	PVI Rehab - Roofing	200,000														200,000
1	M/P T-04	PVI Rehab - Exterior Panels	350,000														350,000
1	M/P T-05	Outfall Pipeline Improvements	120,000	30,000	0				0	30,000	200,000					250,000	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	186,000							0
2	M/P F-01	Pontiac Lift Station Force Main Improvements	121,000														186,000
2	M/P F-02	Riverside Lift Station Force Main Improvements	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
2	M/P P-04	Main Lift Station Improve	465,000	166,000	166,000	48,513	117,487	80,000	0	100,000	109,000						100,000
2	M/P P-05	Parkside Lift Station Improvements	218,000							109,000	100,000						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
2	M/P T-08	Biosolids Manure Spreader	100,000														100,000
2	M/P T-09	Facobic Digester and Sludge Storage Tank Air Supply System Imps.	223,000														223,000
2	M/P T-10	Facobic Digester Tank Coating and Flang Improvements	330,000														330,000
2	M/P T-11	SBR, EQ Basin, & Digester Control System Upgrades	972,000														972,000
2	M/P T-13	SBR Basin #3	1,236,000														1,236,000
		Annual Inflow and Infiltration (I&I) Rehabilitation	40,000	40,000	40,000	0	40,000	25,000	0	40,000	40,000						40,000
		Public Works Sluice Gate	25,000	0	18,849	18,849	0	0	0								0
		2ND PH3 Loma to River Rd Wasteline Construction	50,000	50,000	47,589	2,411	0	0	0	150,000							150,000
		Wastewater Treatment Plant Upgrades	240,000	85,000	85,000	61,671	23,329	23,329	0								60,000
		949 Yachats River Rd Property Improvements	55,000	26,000	26,000	5,927	20,173	20,000	0	10,000	10,000						10,000
		West 3rd Street Engineering Wastewater	400,000	10,000	10,000	4,366	5,634	6,985	0	500,000							0
		West 3rd Street Construction Wastewater line 480 feet of 18" line		0	2,000	0	2,000	2,000	0	40,000							40,000
		Wastewater Mixing Zone Study	50,000	0	10,000	0	10,000	10,000	0	50,000							50,000
		Public Works Pickup 4wd with low package	40,000	0	3,092	3,092	0	0	0	40,000							40,000
		Fuel Tank Trailer		0	3,092	3,092	0	0	0								
		Vehicle Radio System Install		25,000	585,941	209,789	336,152	282,433	15,000	25,000	25,000						150,000
		Wastewater Unplanned / Contingency		594,000	2,256,989	792,586	444,201	432,126	845,000	1,794,000	7,730,000						3,142,000
				7,134,000	2,483,000					3,075,000							7,271,000
		TOTAL ENTERPRISE BEFORE CAPITALIZED LABOR	24,470,100														26,459,000

CITY OF YACHTS
CAPITAL IMPROVEMENT PROJECTS

5/14/2026

PRIORITY	MATHEMATICAL	DEPARTMENT DETAIL	ESTIMATED COST	CIP BUDGET		FISCAL 2025-2026 (ACTUAL) SPEND TO DATE 4/9/2026	REMAINING AVAILABLE TO TEAR OUT	SPEND or CARRY		CIP 5 YEAR PROJECTION						TOTAL CIP
				ADOPTED APPROP	APPROPS AFTER RECLASS			ESTIMATED SPENDING THROUGH JUNE	CARRY FORWARD	FISCAL CIP YR1	FISCAL CIP YR2	FISCAL CIP YR3	FISCAL CIP YR4	FISCAL CIP YR5	FISCAL CIP >5YRS	
STREETS																
EAST 2ND STREET PH 3 - LIGHT TO RIVER RD SWB																
		Loma to River Rd General Engineering	13,000	20,000	0	47,511	2,489	0	0						0	
		Loma to River Rd General Construction	187,000	30,000	50,000	47,511	2,489	0	0						0	
STREET PROJECTS																
		Crosswalk Flashers		0	3,110	3,110	0	0	0						0	
		Oceanview Drive	50,000	0	10,000	3,567	6,433	6,433	0						50,000	
		Oceanview Drive Delineators		0	110,000	96,890	6,584	3,000	0	55,000	110,000	110,000	110,000	110,000	0	
		Street Paving Upgrades	100,000	110,000	5,000	4,930	70	0	0	357,500	500,000	500,000	500,000	500,000	0	
		West 3rd Street Engineering - Streets	250,000	0						500,000	500,000	500,000	500,000	500,000	0	
		West 3rd Street Construction	500,000	0						100,000	100,000	100,000	100,000	100,000	0	
		Underground Utilities - Ocean View Drive - 2nd St to 7th - Phase 1	100,000	0						10,000	10,000	10,000	10,000	10,000	0	
		Equipment - Street Paving Roller	100,000	0											0	
		Transportation Growth Master Plan	10,000	0											0	
			1,210,000	165,000	165,000	149,425	15,575	9,433	0	522,500	610,000	110,000	110,000	110,000	160,000	
			TOTAL GENERAL STREETS BEFORE CAPITALIZED LABOR												1,622,500	
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	60,000	60,000	60,000	0	
		West 3rd Street Engineering - Storm Drains		7,000	7,000	5,864	1,136	1,136	0	181,000	181,000	181,000	181,000	181,000	0	
		West 3rd Street Storm Drains Construction		0	10,000	0	10,000	10,000	0	80,000	80,000	80,000	80,000	80,000	0	
		Overlook Drive Storm Drain Upgrade Engineering and Construct		0	15,000	0	15,000	15,000	0	20,000	20,000	20,000	20,000	20,000	0	
		Storm Drain Master Plan		0						321,000	20,000	0	0	0	20,000	
		Oceanview Drive Storm Drains	100,000	107,000	107,000	43,454	63,546	26,136	35,000	321,000	20,000	0	0	0	281,000	
			100,000	107,000	107,000	43,454	63,546	26,136	35,000	321,000	20,000	0	0	0	281,000	
CITY HALL																
		Concrete replacement and supplies	11,000	11,000	17,386	11,964	5,422	5,422	0	23,000	20,000	5,000	5,000	5,000	23,000	
		Emergency Preparedness	40,000							40,000					40,000	
		Exterior Rehabilitation, ADA Compliance & Safety Review	60,000							60,000					60,000	
		Code Compliance Vehicle	12,000	10,000	0	0	0	0	0	0	0	0	0	0	0	
		Radar Speed Trailer	13,166	13,000	13,166	13,166	0	0	0	50,000	50,000	50,000	50,000	50,000	13,000	
		Masterplan Project Implementations - City Hall	5,609	6,000	5,935	5,935	0	0	0	50,000	50,000	50,000	50,000	50,000	250,000	
		City Hall Lighting Upgrade	50,000							50,000					0	
		Generator Relicensing and Relocation for City Hall	127,324	121,000	127,324	127,324	0	0	0	8,000					0	
		Trolley Purchase	8,000							12,500					8,000	
		North wall repair - Upgrade window and remove drawer - to fix leak	12,500	0	2,189	2,189	0	0	0	60,000					12,500	
		Starlink Antenna	2,189	0	2,189	2,189	0	0	0	60,000					60,000	
		Security Remedial	10,000	5,000	0	0	0	0	0	190,000					60,000	
			351,738	166,000	166,000	160,578	5,422	5,422	0	93,500	190,000	55,000	55,000	55,000	55,000	
			TOTAL BEFORE CAPITALIZED LABOR												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							200,000	100,000	100,000	100,000	100,000	520,000	
		Estuary Walkway Construction	875,000	250,000	250,000	40,707	209,293	25,000	185,000	885,000	0	0	0	0	885,000	
		Underground Utilities	200,000	100,000	100,000	0	100,000	0	100,000	100,000	0	0	0	0	100,000	
		Evaluation of Whale Tail Park retaining wall								50,000	50,000	50,000	50,000	50,000	250,000	
		Masterplan Project Implementations - Parks and Trails								250,000	250,000	250,000	250,000	250,000	250,000	
			2,275,000	350,000	350,000	40,707	309,293	25,000	285,000	1,010,000	450,000	450,000	450,000	450,000	150,000	
			TOTAL BEFORE CAPITALIZED LABOR												2,355,000	
COMMONS																
		Gutters, Fascia, Paint, Roof Repair	80,000	10,000	5,000	374	4,626	4,626	0	80,000	5,000				80,000	
		Emergency Shelter - Commons	30,000	50,000	53,960	53,960	0	0	0	5,000					10,000	
		Sound / Lighting Updates	25,000	15,000	15,000	0	15,000	0	15,000	200,000					0	
		Generator Relicensing and Relocation - Resiliency Measure	15,000			0	15,000	0	15,000						200,000	

CITY OF YACHTS
CAPITAL IMPROVEMENT PROJECTS

5/14/2028

PRIORITY	MASTERPLAN	DEPARTMENT / ORG/AL	ESTIMATED COST	CIP BUDGET		FISCAL 2025-2026 (ACTUAL) SPEND TO DATE	(REMAINING) AVAILABLE TO YEAR END	Estimated Spending through June	SPEND or CARRY		CIP 5 YEAR PROJECTION					FISCAL CIP >5YRS	TOTAL CIP		
				ADOPTED APPROP	APPROPS AFTER RECLASS				FISCAL CIP YR1	CARRY FORWARD	FISCAL CIP YR2	FISCAL CIP YR3	FISCAL CIP YR4	FISCAL CIP YR5					
		Part Plan / Org/ Plan / Masterplan	20,000	20,000	4,922,228	5,025	0	0	0	0	0	0	0	0	0	0	0	0	
		Masterplan Project Implementations	150,000	25,000	50,000	49,458	542	0	0	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000	500,000	
		Public Restroom	30,000	45,000	0						300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	
		Stairs NE Entrance	0	0	0						45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	
		Commons NE Entrance	105,000	160,000	160,000	4,169	155,831	10,000	145,831	445,831	105,000	105,000	105,000	105,000	105,000	105,000	105,000	445,831	
		Existing Pavilion Upgrades	40,000	0	15,939	15,939	0	0	0	0	200,000	200,000	200,000	200,000	200,000	200,000	200,000	2,200,000	
		Commons Addition for YFAP	0	0	15,060	15,060	0	0	0	0	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	
		Commons Acoustic Panels MP Room	0	0	0	0	0	0	0	0	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
		YFAC - Yachts Events and Recreation Center - Greenpace Pavilion (New)	50,000	0	0	0	0	0	0	0	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	
		DEU Soil testing from Healing Oil tank that was removed + remediation	50,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		North end roof upgrade to membrane	50,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Commons Storage Improvements	14,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL BEFORE CAPITALIZED LABOR	589,500	325,000	319,984	143,985	175,999	14,628	160,831	785,831	825,000	1,100,000	1,150,000	1,100,000	1,100,000	1,100,000	1,100,000	100,000	4,060,831
		LIBRARY																	
		Preconstruction and Construction	1,150,000	880,000	880,000	879,509	0	0	0	0	0	0	0	0	0	0	0	0	0
		Interior Finishing	100,000	100,000	140,000	126,864	13,136	13,000	0	0	0	0	0	0	0	0	0	0	0
		Interior Wall Fall	25,000	25,000	0						40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
		ADA Push Buttons for Doors	40,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Final Landscaping	55,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		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	40,000	40,000	40,000	40,000	40,000	40,000	40,000	65,000
		LLM																	
		LLM Rehabilitation	500,000	285,000	255,000	232,939	22,061	22,000	0	0	0	0	0	0	0	0	0	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	0	0	0
		ENTERPRISE FUNDS TOTAL	24,470,100	2,483,000	2,285,989	792,886	444,201	432,728	845,000	3,075,000	7,730,000	5,291,000	475,000	625,000	9,263,000	26,459,000	8,880,831	35,339,831	
		GENERAL FUNDS TOTAL	6,298,288	2,403,000	2,338,984	1,777,461	605,032	115,617	480,831	2,737,831	2,135,000	1,515,000	1,585,000	515,000	465,000	8,880,831	8,880,831	8,880,831	
		GRAND TOTAL	30,768,388	4,886,000	4,624,973	2,570,347	1,049,233	548,345	1,325,831	5,812,831	9,865,000	6,806,000	2,040,000	1,140,000	9,728,000	35,339,831	35,339,831	35,339,831	

**FTE Projections
FY 26-37**

Staffing by Department	CH	Commons	LCM	Library	Parks Trails	VA	Streets	Drains	Water	Wastewater	Capital
	100-1010	100-1020	100-1025	100-1030	100-1035	100-1045	100-1040	100-1050	660-1700	670-1800	Projects
ADMINISTRATION											
City Manager	105101	45.0%	4.5%	2.0%	2.0%	4.5%	0.0%	0.0%	22.0%	18.0%	0.0%
Deputy City Recorder	105102	60.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	22.0%	18.0%	0.0%
<i>FY24-25 inc. WOC; FY26 reg rate</i>											
Clerk III - Bookkeeper	105103	60.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	22.0%	18.0%	0.0%
CIP Coordinator	105104	25.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	27.5%	22.5%	0.0%
Clerk II - Utility Billing / CSC	105105	20.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	44.0%	36.0%	0.0%
Planner	105108	80.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.0%	9.0%	0.0%
Administrative Assistant	105109	75.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Comm Spaces Coordinator	105115	0.0%	85.0%	15.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Part - Time Librarian	105116										100.0%
Part-Time Children's Librarian	105130										100.0%
PUBLIC WORKS											
Water Lead	105110	5.0%	0.5%	1.0%	1.0%	2.0%	2.0%	2.0%	60.0%	1.0%	25.0%
Wastewater Lead	105111	2.5%	0.5%	0.5%	0.5%	0.5%	2.5%	2.5%	10.0%	75.0%	5.0%
Utility Field Foreman	105121	2.0%	2.0%	0.5%	0.5%	0.5%	6.0%	6.0%	60.0%	20.0%	0.0%
Utility Worker 2	105114	0.5%	0.5%	0.5%	0.5%	2.5%	2.5%	2.5%	10.0%	80.0%	0.0%
Utility Worker 1	105122	2.5%	1.5%	2.5%	2.5%	2.5%	2.5%	2.5%	30.0%	50.0%	0.0%
Code Enforcer/PW	105119	20.0%	5.0%	3.0%	2.0%	5.0%	5.0%	5.0%	20.0%	15.0%	0.0%
Certified Water Technician	105118	0.0%	0.0%	0.0%	0.0%	0.0%	5.0%	5.0%	60.0%	30.0%	0.0%

Rates used for benefits
 Fringe Benefit Rate 10.7%
 Insurance Benefit Rate 20.0%
 PERS Rate 22.4%

Current Rates MARCH 2026

YOUR CURRENT CONTRIBUTION RATES

Rate category	Normal Cost Rate Percentage	Combined UAL Rate Percentage	Net Rate Percentage
PEES General Service	15.36%		27.59%
PERS Police & Fire	15.30%		27.59%
CITYSOP General Service	9.82%	12.23%	22.05%
OCESOP Police & Fire	15.08%		27.32%

FTE Projections
FY 26-37

Staffing by Department	CH	Commons	LCM	Library	Parks Trails	VA	Streets	Drains	Water	Wastewater	Capital
	100-1010	100-1020	100-1025	100-1030	100-1035	100-1045	100-1040	100-1050	660-1700	670-1800	Projects
ADMINISTRATION											
City Manager	105101	45.0%	4.5%	2.0%	2.0%	2.0%	4.5%	0.0%	22.0%	18.0%	0.0%
Deputy City Recorder	105102	60.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	22.0%	18.0%	0.0%
<i>FY24 25 inc WOC, FY26 reg rate</i>											
Clerk III - Bookkeeper	105103	60.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	22.0%	18.0%	0.0%
CIP Coordinator	105104	25.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	27.5%	22.5%	0.0%
Clerk II - Utility Billing / CSC	105105	20.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	44.0%	36.0%	0.0%
Planner	105108	80.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.0%	9.0%	0.0%
Administrative Assistant	105109	75.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Comm Spaces Coordinator	105115	0.0%	85.0%	15.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Part - Time Librarian	105116										
Part-Time Children's Librarian	105130										
PUBLIC WORKS											
Water Lead	105110	5.0%	0.5%	1.0%	1.0%	2.0%	0.5%	2.0%	60.0%	1.0%	25.0%
Wastewater Lead	105111	2.5%	0.5%	0.5%	0.5%	0.5%	0.5%	2.5%	10.0%	75.0%	5.0%
Utility Field Foreman	105121	2.0%	2.0%	0.5%	0.5%	0.5%	2.5%	6.0%	6.0%	20.0%	0.0%
Utility Worker 2	105114	0.5%	0.5%	0.5%	0.5%	0.5%	2.5%	2.5%	10.0%	80.0%	0.0%
Utility Worker 1	105122	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	30.0%	50.0%	0.0%
Code Enforcer/pw	105119	20.0%	5.0%	3.0%	2.0%	5.0%	20.0%	5.0%	20.0%	15.0%	0.0%
Certified Water Technician	105118	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	60.0%	30.0%	0.0%

Rates used for benefits
 Fringe Benefit Rate 10.7%
 Insurance Benefit Rate 20.0%
 PERS Rate 22.4%

Current Rates MARCH 2026

YOUR CURRENT CONTRIBUTION RATES

Rate category	Normal Cost Rate Percentage	Combined UAL Rate Percentage	Net Rate Percentage
PERS General Services	15.36%		27.59%
PERS Police & Fire	15.36%		27.59%
OT/SDR General Services	9.62%	12.23%	22.05%
OP/SPP Police & Fire	15.09%		27.32%

**FTE Projections
FY 26-37**

Staffing by Department	CH	Commons	LCM	Library	Parks Trails	VA	Streets	Drains	Water	Wastewater	Capital
	100-1010	100-1020	100-1025	100-1030	100-1035	100-1045	100-1040	100-1050	660-1700	670-1800	Projects
ADMINISTRATION											
City Manager	105101	45.0%	4.5%	2.0%	2.0%	4.5%	0.0%	0.0%	22.0%	18.0%	0.0%
Deputy City Recorder	105102	60.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	22.0%	18.0%	0.0%
<i>P24.25 Inc. WOC, P26 reg rate</i>											
Clerk III - Bookkeeper	105103	60.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	22.0%	18.0%	0.0%
CIP Coordinator	105104	25.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	27.5%	22.5%	0.0%
Clerk II - Utility Billing / CSC	105105	20.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	44.0%	36.0%	0.0%
Planner	105108	80.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.0%	9.0%	0.0%
Administrative Assistant	105109	75.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Comm Spaces Coordinator	105115	0.0%	85.0%	15.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Part - Time Librarian	105116										
Part-Time Children's Librarian	105130										
PUBLIC WORKS											
Water Lead	105110	5.0%	0.5%	1.0%	1.0%	2.0%	2.0%	2.0%	60.0%	1.0%	25.0%
Wastewater Lead	105111	2.5%	0.5%	0.5%	0.5%	0.5%	2.5%	2.5%	10.0%	75.0%	5.0%
Utility Field Foreman	105121	2.0%	2.0%	0.5%	0.5%	2.5%	6.0%	6.0%	60.0%	20.0%	0.0%
Utility Worker 2	105114	0.5%	0.5%	0.5%	0.5%	2.5%	2.5%	2.5%	10.0%	80.0%	0.0%
Utility Worker 1	105122	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	30.0%	50.0%	0.0%
Code Enforcer/PW	105119	20.0%	5.0%	3.0%	2.0%	20.0%	5.0%	5.0%	20.0%	15.0%	0.0%
Certified Water Technician	105118	0.0%	0.0%	0.0%	0.0%	0.0%	5.0%	5.0%	60.0%	30.0%	0.0%

Rates used for benefits
 Fringe Benefit Rate 10.7%
 Insurance Benefit Rate 20.0%
 PERS Rate 22.4%

Current Rates MARCH 2026

YOUR CURRENT CONTRIBUTION RATES

Rate Category	Normal Cost Rate Percentage	Combined VAL Rate Percentage	Net Rate Percentage
IFRS - General Services	15.96%		27.59%
PERS Police & Fire	15.30%		27.59%
CF-SRP General Service	9.87%	12.23%	22.05%
OP-SRP Police & Fire	15.09%		27.32%

FTE Projections

FY 26-37

Staffing by Department	CH	Commons	LLCM	Library	Parks Trails	VA	Streets	Drains	Water	Wastewater	Capital
ADMINISTRATION	100-1010	100-1020	100-1025	100-1030	100-1035	100-1045	100-1040	100-1050	660-1700	670-1800	Projects
City Manager	105101	45.0%	4.5%	2.0%	2.0%	4.5%	0.0%	0.0%	22.0%	18.0%	0.0%
Deputy City Recorder	105102	60.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	22.0%	18.0%	0.0%
<i>FY24-25 inc. WOC; FY26 reg rate</i>											
Clerk III - Bookkeeper	105103	60.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	22.0%	18.0%	0.0%
CIP Coordinator	105104	25.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	27.5%	22.5%	0.0%
Clerk II - Utility Billing / CSC	105105	20.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	44.0%	36.0%	0.0%
Planner	105108	80.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.0%	9.0%	0.0%
Administrative Assistant	105109	75.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Comm Spaces Coordinator	105115	0.0%	85.0%	15.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Part - Time Librarian	105116						100.0%				
Part-Time Children's Librarian	105130						100.0%				
PUBLIC WORKS											
Water Lead	105110	5.0%	0.5%	1.0%	1.0%	2.0%	2.0%	2.0%	60.0%	1.0%	25.0%
Wastewater Lead	105111	2.5%	0.5%	0.5%	0.5%	0.5%	2.5%	2.5%	10.0%	75.0%	5.0%
Utility Field Foreman	105121	2.0%	2.0%	0.5%	0.5%	2.5%	6.0%	6.0%	60.0%	20.0%	0.0%
Utility Worker 2	105114	0.5%	0.5%	0.5%	0.5%	2.5%	2.5%	2.5%	10.0%	80.0%	0.0%
Utility Worker 1	105122	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	30.0%	50.0%	0.0%
Code Enforcer/PW	105119	20.0%	5.0%	3.0%	2.0%	5.0%	5.0%	5.0%	20.0%	15.0%	0.0%
Certified Water Technician	105118	0.0%	0.0%	0.0%	0.0%	0.0%	5.0%	5.0%	60.0%	30.0%	0.0%

Rates used for benefits
 Fringe Benefit Rate 10.7%
 Insurance Benefit Rate 20.0%
 PERS Rate 22.4%

Current Rates MARCH 2026

YOUR CURRENT CONTRIBUTION RATES

Rate category	Normal Cost Rate Percentage	Combined VAL Rate Percentage	Net Rate Percentage
PERS General Services	15.96%		27.59%
PERS Police & Fire	15.30%		27.59%
CITY-SETP General Service	9.82%	12.23%	27.05%
OPSP Police & Fire	15.09%		27.32%

FTE Projections
FY 26-37

Staffing by Department	CH	Commons	ILCM	Library	Parks Trails	VA	Streets	Drains	Water	Wastewater	Capital
	100-1010	100-1020	100-1025	100-1030	100-1035	100-1045	100-1040	100-1050	660-1700	670-1800	Projects
ADMINISTRATION											
City Manager	105101	4.5%	2.0%	2.0%	2.0%	4.5%	0.0%	0.0%	22.0%	18.0%	0.0%
Deputy City Recorder	105102	60.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	22.0%	18.0%	0.0%
<i>FY24-25 Inc WOC, FY26 reg rate</i>											
Clerk III - Bookkeeper	105103	60.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	22.0%	18.0%	0.0%
CIP Coordinator	105104	25.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	27.5%	22.5%	0.0%
Clerk II - Utility Billing / CSC	105105	20.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	44.0%	36.0%	0.0%
Planner	105108	80.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.0%	9.0%	0.0%
Administrative Assistant	105109	75.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Comm Spaces Coordinator	105115	0.0%	85.0%	15.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Part - Time Librarian	105116						100.0%				
Part-Time Children's Librarian	105130						100.0%				
PUBLIC WORKS											
Water Lead	105110	5.0%	0.5%	1.0%	1.0%	0.5%	2.0%	2.0%	60.0%	1.0%	25.0%
WasteWater Lead	105111	2.5%	0.5%	0.5%	0.5%	0.5%	2.5%	2.5%	10.0%	75.0%	5.0%
Utility Field Foreman	105121	2.0%	2.0%	0.5%	0.5%	2.5%	6.0%	6.0%	60.0%	20.0%	0.0%
Utility Worker 2	105114	0.5%	0.5%	0.5%	0.5%	2.5%	2.5%	2.5%	10.0%	80.0%	0.0%
Utility Worker 1	105122	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	30.0%	50.0%	0.0%
Code Enforcer/PW	105119	20.0%	5.0%	3.0%	2.0%	20.0%	5.0%	5.0%	20.0%	15.0%	0.0%
Certified Water Technician	105118	0.0%	0.0%	0.0%	0.0%	0.0%	5.0%	5.0%	60.0%	30.0%	0.0%

Rates used for benefits
 Fringe Benefit Rate 10.7%
 Insurance Benefit Rate 20.0%
 PERS Rate 22.4%

Current Rates MARCH 2026

YOUR CURRENT CONTRIBUTION RATES

Rate category	Normal Cost Rate Percentage	Combined UAL Rate Percentage	Net Rate Percentage
PERS General Services	15.36%	27.59%	27.59%
PERS Police & Fire	15.36%	27.59%	27.59%
OTSRP General Service	9.82%	27.05%	27.05%
OPSPR Police & Fire	15.09%	27.32%	27.32%

FTE Projections

FY 26-37

Staffing by Department

Staffing by Department	CH	Commons	LCM	Library	Parks Trails	VA	Streets	Drains	Water	Wastewater	Capital
	100-1010	100-1020	100-1025	100-1030	100-1035	100-1045	100-1040	100-1050	660-1700	670-1800	Projects
ADMINISTRATION											
City Manager	105101	45.0%	4.5%	2.0%	2.0%	4.5%	0.0%	0.0%	22.0%	18.0%	0.0%
Deputy City Recorder	105102	60.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	22.0%	18.0%	0.0%
<i>FY24-25 Inc. WOC. FY26 reg rate</i>											
Clerk III - Bookkeeper	105103	60.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	22.0%	18.0%	0.0%
CIP Coordinator	105104	25.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	27.5%	22.5%	0.0%
Clerk II - Utility Billing / CSC	105105	20.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	44.0%	36.0%	0.0%
Planner	105108	80.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.0%	9.0%	0.0%
Administrative Assistant	105109	75.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Comm Spaces Coordinator	105115	0.0%	85.0%	15.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Part - Time Librarian	105116						100.0%				
Part-Time Children's Librarian	105130						100.0%				
PUBLIC WORKS											
Water Lead	105110	5.0%	0.5%	1.0%	1.0%	0.5%	2.0%	2.0%	60.0%	1.0%	25.0%
WasteWater Lead	105111	2.5%	0.5%	0.5%	0.5%	0.5%	2.5%	2.5%	10.0%	75.0%	5.0%
Utility Field Foreman	105121	2.0%	2.0%	0.5%	0.5%	0.5%	6.0%	6.0%	60.0%	20.0%	0.0%
Utility Worker 2	105114	0.5%	0.5%	0.5%	0.5%	0.5%	2.5%	2.5%	10.0%	80.0%	0.0%
Utility Worker 1	105122	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	30.0%	50.0%	0.0%
Code Enforcer/PW	105119	20.0%	5.0%	3.0%	2.0%	5.0%	5.0%	5.0%	20.0%	15.0%	0.0%
Certified Water Technician	105118	0.0%	0.0%	0.0%	0.0%	0.0%	5.0%	5.0%	60.0%	30.0%	0.0%

Rates used for benefits
 Fringe Benefit Rate 10.7%
 Insurance Benefit Rate 20.0%
 PERS Rate 22.4%

Current Rates MARCH 2026

YOUR CURRENT CONTRIBUTION RATES

Rate Category	Normal Cost Rate Percentage	Combined UAL Rate Percentage	Net Rate Percentage
PERS General Services	15.36%		27.59%
PERS Police & Fire	15.36%		27.59%
CITYSHIP General Services	9.82%	12.23%	22.05%
OPSP Police & Fire	15.09%		27.32%

FTE Projections

FY 26-37

Staffing by Department	CH	Commons	LICM	Library	Parks Trails	VA	Streets	Drains	Water	Wastewater	Capital
	100-1010	100-1020	100-1025	100-1030	100-1035	100-1045	100-1040	100-1050	660-1700	670-1800	Projects
ADMINISTRATION											
City Manager	105101	4.5%	2.0%	2.0%	2.0%	4.5%	0.0%	0.0%	22.0%	18.0%	0.0%
Deputy City Recorder	105102	60.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	22.0%	18.0%	0.0%
<i>FY24-25 Inc WOC; FY26 reg rate</i>											
Clerk III - Bookkeeper	105103	60.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	22.0%	18.0%	0.0%
CIP Coordinator	105104	25.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	22.5%	22.5%	0.0%
Clerk II - Utility Billing / CSC	105105	20.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	44.0%	36.0%	0.0%
Planner	105108	80.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.0%	9.0%	0.0%
Administrative Assistant	105109	75.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Comm Spaces Coordinator	105115	0.0%	85.0%	15.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Part - Time Librarian	105116						100.0%				
Part-Time Children's Librarian	105130						100.0%				
PUBLIC WORKS											
Water Lead	105110	5.0%	0.5%	1.0%	1.0%	2.0%	2.0%	2.0%	60.0%	1.0%	25.0%
Wastewater Lead	105111	2.5%	0.5%	0.5%	0.5%	0.5%	2.5%	2.5%	10.0%	75.0%	5.0%
Utility Field Foreman	105121	2.0%	2.0%	0.5%	0.5%	0.5%	6.0%	6.0%	60.0%	20.0%	0.0%
Utility Worker 2	105114	0.5%	0.5%	0.5%	0.5%	0.5%	2.5%	2.5%	10.0%	80.0%	0.0%
Utility Worker 1	105122	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	30.0%	50.0%	0.0%
Code Enforcer/PW	105119	20.0%	5.0%	3.0%	2.0%	5.0%	5.0%	5.0%	20.0%	15.0%	0.0%
Certified Water Technician	105118	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	60.0%	30.0%	0.0%

Rates used for benefits	
Fringe Benefit Rate	10.7%
Insurance Benefit Rate	20.0%
PERS Rate	22.4%

Current Rates MARCH 2026

Rate category	Normal Cost Rate Percentage	Combined UAL Rate Percentage	Net Rate Percentage
PERS General Service	15.36%		27.59%
PERS Police & Fire	15.36%		27.59%
CITY OF GENERAL SERVICE	9.82%	12.23%	27.05%
OPSPD Police & Fire	15.09%		27.32%

FTE Projections
FY 26-37

Staffing by Department	CH	Commons	LCM	Library	Parks Trails	VA	Streets	Drains	Water	Wastewater	Capital
	100-1010	100-1020	100-1025	100-1030	100-1035	100-1045	100-1040	100-1050	660-1700	670-1800	Projects
ADMINISTRATION											
City Manager	105101	45.0%	4.5%	2.0%	2.0%	4.5%	0.0%	0.0%	22.0%	18.0%	0.0%
Deputy City Recorder	105102	60.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	22.0%	18.0%	0.0%
<i>FY24-25 Inc WOC; FY26 reg rate</i>											
Clerk III - Bookkeeper	105103	60.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	22.0%	18.0%	0.0%
CIP Coordinator	105104	25.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	27.5%	22.5%	0.0%
Clerk II - Utility Billing / CSC	105105	20.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	44.0%	36.0%	0.0%
Planner	105108	80.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.0%	9.0%	0.0%
Administrative Assistant	105109	75.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Comm Spaces Coordinator	105115	0.0%	85.0%	15.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Part - Time Librarian	105116				100.0%						
Part-Time Children's Librarian	105130				100.0%						
PUBLIC WORKS											
Water Lead	105110	5.0%	0.5%	1.0%	1.0%	0.5%	2.0%	2.0%	60.0%	1.0%	25.0%
Wastewater Lead	105111	2.5%	0.5%	0.5%	0.5%	0.5%	0.5%	2.5%	10.0%	75.0%	5.0%
Utility Field Foreman	105121	2.0%	2.0%	0.5%	0.5%	0.5%	6.0%	6.0%	60.0%	20.0%	0.0%
Utility Worker 2	105114	0.5%	0.5%	0.5%	0.5%	0.5%	2.5%	2.5%	10.0%	80.0%	0.0%
Utility Worker 1	105122	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	30.0%	50.0%	0.0%
Code Enforcer/PW	105119	20.0%	5.0%	3.0%	2.0%	5.0%	5.0%	5.0%	20.0%	15.0%	0.0%
Certified Water Technician	105118	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	60.0%	30.0%	0.0%

Rates used for benefits
 Fringe Benefit Rate 10.7%
 Insurance Benefit Rate 20.0%
 PERS Rate 22.4%

Current Rates MARCH 2026

YOUR CURRENT CONTRIBUTION RATES

Rate Category	Normal Cost Rate Percentage	Combined UAL Rate Percentage	Net Rate Percentage
PEERS General Service	15.36%		27.59%
PEERS Police & Fire	15.34%		27.59%
CORSIER General Service	9.82%	12.23%	22.05%
OPSPF Police & Fire	15.08%		27.32%

FTE Projections

FY 26-37

Staffing by Department

Staffing by Department	CH	Commons	LUCM	Library	Parks Trails	VA	Streets	Drains	Water	Wastewater	Capital
	100-1010	100-1020	100-1025	100-1030	100-1035	100-1045	100-1040	100-1050	660-1700	670-1800	Projects
ADMINISTRATION											
City Manager	105101	45.0%	4.5%	2.0%	2.0%	4.5%	0.0%	0.0%	22.0%	18.0%	0.0%
Deputy City Recorder	105102	60.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	22.0%	18.0%	0.0%
<i>FY24-25 Inc WOC, FY26 reg rate</i>											
Clerk III - Bookkeeper	105103	60.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	22.0%	18.0%	0.0%
CIP Coordinator	105104	25.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	27.5%	22.5%	0.0%
Clerk II - Utility Billing / CSC	105105	20.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	44.0%	36.0%	0.0%
Planner	105108	80.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.0%	9.0%	0.0%
Administrative Assistant	105109	75.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Comm Spaces Coordinator	105115	0.0%	85.0%	15.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Part - Time Librarian	105116						100.0%				
Part-Time Children's Librarian	105130						100.0%				
PUBLIC WORKS											
Water Lead	105110	5.0%	0.5%	1.0%	1.0%	0.5%	2.0%	2.0%	60.0%	1.0%	25.0%
Waste/Water Lead	105111	2.5%	0.5%	0.5%	0.5%	0.5%	2.5%	2.5%	10.0%	75.0%	5.0%
Utility Field Foreman	105121	2.0%	2.0%	0.5%	0.5%	2.5%	6.0%	6.0%	60.0%	20.0%	0.0%
Utility Worker 2	105114	0.5%	0.5%	0.5%	0.5%	2.5%	2.5%	2.5%	10.0%	80.0%	0.0%
Utility Worker 1	105122	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	30.0%	50.0%	0.0%
Code Enforcer/PW	105119	20.0%	5.0%	3.0%	2.0%	20.0%	5.0%	5.0%	20.0%	15.0%	0.0%
Certified Water Technician	105118	0.0%	0.0%	0.0%	0.0%	0.0%	5.0%	5.0%	60.0%	30.0%	0.0%

Rates used for benefits
 Fringe Benefit Rate 10.7%
 Insurance Benefit Rate 20.0%
 PERS Rate 22.4%

Current Rates MARCH 2026

YOUR CURRENT CONTRIBUTION RATES

Rate category	Normal Cost Rate Percentage	Combined UAL Rate Percentage	Net Rate Percentage
PERS General Services	15.36%	27.59%	
PERS Police & Fire	15.36%	27.59%	
CMSPP General Service	9.82%	22.05%	
OPSPB Police & Fire	15.09%	27.32%	

FTE Projections

FY 26-37

Staffing by Department

Staffing by Department	CH	Commons	LCM	Library	Parks Trails	VA	Streets	Drains	Water	Wastewater	Capital
	100-1010	100-1020	100-1025	100-1030	100-1035	100-1045	100-1040	100-1050	660-1700	670-1800	Projects
ADMINISTRATION											
City Manager	105101	45.0%	4.5%	2.0%	2.0%	4.5%	0.0%	0.0%	22.0%	18.0%	0.0%
Deputy City Recorder	105102	60.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	22.0%	18.0%	0.0%
<i>FY24-25 Inc. WOC - FY26 reg rate</i>											
Clerk III - Bookkeeper	105103	60.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	22.0%	18.0%	0.0%
CIP Coordinator	105104	25.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	27.5%	22.5%	0.0%
Clerk II - Utility Billing / CSC	105105	20.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	44.0%	36.0%	0.0%
Planner	105108	80.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.0%	9.0%	0.0%
Administrative Assistant	105109	75.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Comm Spaces Coordinator	105115	0.0%	85.0%	15.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Part - Time Librarian	105116						100.0%				
Part-Time Children's Librarian	105130						100.0%				
PUBLIC WORKS											
Water Lead	105110	5.0%	0.5%	1.0%	1.0%	2.0%	2.0%	2.0%	60.0%	1.0%	25.0%
WasteWater Lead	105111	2.5%	0.5%	0.5%	0.5%	0.5%	2.5%	2.5%	10.0%	75.0%	5.0%
Utility Field Foreman	105121	2.0%	2.0%	0.5%	0.5%	0.5%	6.0%	6.0%	6.0%	20.0%	0.0%
Utility Worker 2	105114	0.5%	0.5%	0.5%	0.5%	2.5%	2.5%	2.5%	10.0%	80.0%	0.0%
Utility Worker 1	105122	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	30.0%	30.0%	0.0%
Code Enforcer/PW	105119	20.0%	5.0%	3.0%	2.0%	5.0%	5.0%	5.0%	20.0%	15.0%	0.0%
Certified Water Technician	105118	0.0%	0.0%	0.0%	0.0%	0.0%	5.0%	5.0%	60.0%	30.0%	0.0%

Rates used for benefits
 Fringe Benefit Rate 10.7%
 Insurance Benefit Rate 20.0%
 PERS Rate 22.4%

Current Rates MARCH 2026

YOUR CURRENT CONTRIBUTION RATES

Rate category	Normal Cost Rate Percentage	Combined VAL Rate Percentage	Net Rate Percentage
PERS General Services	15.36%		27.59%
PERS Police & Fire	15.36%		27.59%
CITYSHIP GENERAL SERVICE	9.82%	12.23%	27.05%
OPSSBP Police & Fire	15.09%		27.32%

FTE Projections FY 26-37

Staffing by Department	CH	Commons	LCM	Library	Parks Trails	VA	Streets	Drains	Water	Wastewater	Capital
	100-1010	100-1020	100-1025	100-1030	100-1035	100-1045	100-1040	100-1050	660-1700	670-1800	Projects
ADMINISTRATION											
City Manager	105101	45.0%	4.5%	2.0%	2.0%	4.5%	0.0%	0.0%	22.0%	18.0%	0.0%
Deputy City Recorder	105102	60.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	27.0%	18.0%	0.0%
<i>FY24-25 Inc WOC, FY25 reg rate</i>											
Clerk III - Bookkeeper	105103	60.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	22.0%	18.0%	0.0%
CIP Coordinator	105104	35.0%	35.0%	0.0%	0.0%	0.0%	0.0%	0.0%	27.5%	22.5%	0.0%
Clerk II - Utility Billing / CSC	105105	20.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	44.0%	36.0%	0.0%
Planner	105108	80.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.0%	9.0%	0.0%
Administrative Assistant	105109	75.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Comm Spaces Coordinator	105115	0.0%	85.0%	15.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Part - Time Librarian	105116						100.0%				
Part-Time Children's Librarian	105130						100.0%				
PUBLIC WORKS											
Water Lead	105110	5.0%	0.5%	1.0%	1.0%	0.5%	2.0%	2.0%	60.0%	1.0%	25.0%
WasteWater Lead	105111	2.5%	0.5%	0.5%	0.5%	0.5%	2.5%	2.5%	10.0%	75.0%	5.0%
Utility Field Foreman	105121	2.0%	2.0%	0.5%	0.5%	2.5%	6.0%	6.0%	6.0%	20.0%	0.0%
Utility Worker 2	105114	0.5%	0.5%	0.5%	0.5%	2.5%	2.5%	2.5%	10.0%	80.0%	0.0%
Utility Worker 1	105122	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	30.0%	50.0%	0.0%
Code Enforcer/PW	105119	20.0%	5.0%	3.0%	2.0%	20.0%	5.0%	5.0%	20.0%	15.0%	0.0%
Certified Water Technician	105118	0.0%	0.0%	0.0%	0.0%	0.0%	5.0%	5.0%	60.0%	30.0%	0.0%
		0.0%	0.0%	0.0%	0.0%	0.0%	5.0%	5.0%	60.0%	30.0%	0.0%

Rates used for benefits
 Fringe Benefit Rate 10.7%
 Insurance Benefit Rate 20.0%
 PERS Rate 22.4%

Current Rates MARCH 2026

YOUR CURRENT CONTRIBUTION RATES

Rate category	Normal Cost Rate Percentage	Combined UAL Rate Percentage	Net Rate Percentage
PERS General Services	15.36%		27.59%
PERS Police & Fire	15.36%		27.59%
CERS/PP General Services	9.82%	12.23%	27.05%
CERS/PP Police & Fire	15.09%		27.32%

FTE Projections

FY 26-37

Staffing by Department

Staffing by Department	CH	Commons	LCM	Library	Parks Trails	VA	Streets	Drains	Water	Wastewater	Capital
	100-1010	100-1020	100-1025	100-1030	100-1035	100-1045	100-1040	100-1050	660-1700	670-1800	Projects
ADMINISTRATION											
City Manager	105101	45.0%	4.5%	2.0%	2.0%	4.5%	0.0%	0.0%	22.0%	18.0%	0.0%
Deputy City Recorder	105102	60.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	22.0%	18.0%	0.0%
<i>FY24-25 Inc. WOC / FY26 reg rate</i>											
Clerk III - Bookkeeper	105103	60.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	22.0%	18.0%	0.0%
CIP Coordinator	105104	25.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	27.5%	22.5%	0.0%
Clerk II - Utility Billing / CSC	105105	20.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	44.0%	36.0%	0.0%
Planner	105108	80.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.0%	9.0%	0.0%
Administrative Assistant	105109	75.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Comm Spaces Coordinator	105115	0.0%	85.0%	15.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Part - Time Librarian	105116										100.0%
Part-Time Children's Librarian	105130										100.0%
PUBLIC WORKS											
Water Lead	105110	5.0%	0.5%	1.0%	1.0%	2.0%	0.5%	2.0%	60.0%	1.0%	25.0%
WasteWater Lead	105111	2.5%	0.5%	0.5%	0.5%	0.5%	0.5%	2.5%	10.0%	75.0%	5.0%
Utility Field Foreman	105121	2.0%	2.0%	0.5%	0.5%	0.5%	2.5%	6.0%	60.0%	20.0%	0.0%
Utility Worker 2	105114	0.5%	0.5%	0.5%	0.5%	0.5%	2.5%	2.5%	10.0%	80.0%	0.0%
Utility Worker 1	105122	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	30.0%	50.0%	0.0%
Code Enforcer/PW	105119	20.0%	5.0%	3.0%	2.0%	5.0%	20.0%	5.0%	20.0%	15.0%	0.0%
Certified Water Technician	105118	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.0%	60.0%	30.0%	0.0%

Rates used for benefits	
Fringe Benefit Rate	10.7%
Insurance Benefit Rate	20.0%
PERS Rate	22.4%

Current Rates MARCH 2026

YOUR CURRENT CONTRIBUTION RATES

Rate Category	Normal Cost Rate Percentage	Combined UAL Rate Percentage	Net Rate Percentage
PERS GENERAL SERVICE	15.30%		27.59%
PERS POLICE & FIRE	15.30%		27.59%
CMSRP GENERAL SERVICE	9.82%	12.23%	22.05%
OPS&P Police & Fire	15.09%		27.32%

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CITY OF YACHATS
BUDGET COMMITTEE
MEETING SUMMARY MINUTES
City Hall, 441 Hwy 101 N, OR 97498
Tuesday, May 15, 2025 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 Ekdorn	P

Staff Members	
Kimie 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, Ekdome, 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, Eksom 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 Ekdorn	P

Staff Members	
Kimie 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, Eksom, 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, Ekdomek, 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, Ekdomek, 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, Eklom, 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, Eklom, 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, Ekdome, 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, Ekdome, 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, Ekdome, 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 Services Operations 100-1010

(Soft Close 2)			2025-2026			2026-2027	2026-2027	2026-2027		
2022-2023	2023-2024	2024-2025	Adopted Budget by City Council	2025-2026 Actual to Jan 2026	2025-2026 Estimated Actual	Account Number	Description	Proposed Budget by Budget Officer	Approved Budget by Budget Committee	Adopted Budget by City Council
\$752,876.36	\$1,073,044.89	\$828,125.89	\$773,671.53	\$773,671.53	\$773,671.53	100-1010-300101	BEGINNING BALANCE	\$783,506.54	\$783,506.54	
\$88,411.88	\$215,180.15	\$175,000.00	\$103,612.06	\$52,593.52	\$90,160.32	100-1010-301500	Interest Earned	\$92,865.13	\$92,865.13	
\$44,724.71	\$45,690.78	\$50,000.00	\$53,621.30	\$44,762.76	\$53,621.00	100-1010-304110	Property Tax - Current	\$56,372.84	\$56,372.84	
\$898.42	\$756.52	\$1,000.00	\$887.83	\$521.40	\$893.83	100-1010-304120	Property Tax - Past Due	\$1,000.00	\$1,000.00	
\$7,052.00	\$11,129.00	\$10,000.00	\$8,683.00	\$6,190.00	\$7,500.00	100-1010-304210	License Business	\$8,000.00	\$8,000.00	
\$24,250.01	\$31,006.00	\$30,000.00	\$30,000.00	\$25,163.21	\$29,000.00	100-1010-304211	License Vacation Rental	\$30,000.00	\$30,000.00	
\$24,141.84	\$17,072.23	\$23,000.00	\$24,174.75	\$9,670.44	\$16,577.90	100-1010-304221	Franchise Cable	\$17,075.23	\$17,075.23	
\$3,562.76	\$9,435.67	\$17,000.00	\$3,315.89	\$2,733.39	\$2,733.39	100-1010-304222	Franchise Telephone	\$2,800.00	\$2,800.00	
\$16,075.87	\$17,294.20	\$17,000.00	\$19,833.96	\$14,219.65	\$24,376.54	100-1010-304223	Franchise Disposal Services	\$25,107.84	\$25,107.84	
\$56,599.99	\$53,870.55	\$52,000.00	\$74,286.00	\$42,686.89	\$73,177.53	100-1010-304224	Franchise Electricity	\$75,372.85	\$75,372.85	
\$2,975.00	\$31,086.57	\$12,000.00	\$7,761.00	\$5,225.01	\$8,957.16	100-1010-304230	Permits/Filing Fee	\$9,225.87	\$9,225.87	
\$0.00	\$1,475.00	\$1,000.00	\$30.85	\$85.00	\$145.71	100-1010-304235	Fines or Liens	\$150.09	\$150.09	
\$843,007.64	\$816,117.13	\$840,000.00	\$823,500.00	\$587,780.68	\$936,780.00	100-1010-304240	Tax - Transient Lodging	\$915,000.00	\$915,000.00	
\$0.00	\$6,500.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1010-304480	Gifts/Donations	\$0.00	\$0.00	
\$117,069.05	\$35,007.10	\$0.00	\$75,000.00	\$53,082.23	\$75,000.00	100-1010-304481	Grants	\$0.00	\$0.00	
\$0.00	\$0.00	\$0.00	\$0.00	\$389.00	\$389.00	100-1010-304462	Merchandise Sales	\$400.00	\$400.00	
\$87.16	\$90.00	\$0.00	\$0.00	\$59.00	\$59.00	100-1010-304484	Miscellaneous Revenue	\$0.00	\$0.00	
\$5,664.01	\$12,603.03	\$7,000.00	\$3,479.20	\$3,333.54	\$5,714.64	100-1010-304491	Other Local Resources	\$5,886.08	\$5,886.08	
\$752.78	\$689.23	\$700.00	\$565.53	\$284.30	\$403.71	100-1010-304610	Tax - State Tobacco	\$415.82	\$415.82	
\$20,802.75	\$19,130.69	\$18,000.00	\$17,611.16	\$7,810.08	\$10,622.26	100-1010-304620	Tax - State DLCC	\$10,940.93	\$10,940.93	
\$24,507.40	\$26,190.97	\$23,000.00	\$24,389.83	\$8,877.96	\$20,512.00	100-1010-304622	Tax - Marijuana	\$21,127.36	\$21,127.36	
\$22,167.81	\$21,502.11	\$23,000.00	\$20,000.00	\$9,376.72	\$16,074.38	100-1010-304630	State Revenue Share	\$16,556.61	\$16,556.61	
\$0.00	\$1,555.00	\$0.00	\$1,025.00	\$0.00	\$0.00	100-1010-304690	Other State Sources	\$0.00	\$0.00	
\$16,000.00	\$36,000.00	\$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	
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1010-314872	Transfer From Streets Reserve	\$0.00	\$0.00	
\$2,071,627.44	\$2,482,426.82	\$2,163,825.89	\$2,101,448.89	\$1,666,516.31	\$2,182,369.89		RESOURCES	\$2,107,803.18	\$2,107,803.18	
\$71,682.14	\$57,065.93	\$60,100.00	\$64,809.00	\$38,454.32	\$65,921.69	100-1010-105101	City Manager	\$70,761.00	\$70,761.00	
\$36,564.04	\$45,969.15	\$73,800.00	\$46,248.00	\$27,580.43	\$47,280.74	100-1010-105102	Deputy Recorder	\$47,669.00	\$47,669.00	
\$12,808.72	\$37,973.48	\$30,200.00	\$42,068.00	\$24,106.36	\$41,325.19	100-1010-105103	Bookkeeping/Accounting	\$44,586.00	\$44,586.00	
\$0.00	\$24,123.18	\$17,000.00	\$14,631.00	\$9,473.79	\$16,240.78	100-1010-105104	CIP Coordinator	\$14,768.00	\$14,768.00	
\$0.00	\$0.00	\$0.00	\$11,808.00	\$6,911.71	\$9,814.63	100-1010-105105	Utility Billing Clerk/CSC	\$12,516.00	\$12,516.00	
\$30,155.88	\$43,386.60	\$45,200.00	\$53,405.00	\$32,336.87	\$55,434.63	100-1010-105108	Planner	\$55,910.00	\$55,910.00	
\$13,201.81	\$30,705.11	\$46,800.00	\$41,634.00	\$23,562.30	\$40,392.51	100-1010-105109	Administrative Assistant	\$40,812.00	\$40,812.00	
\$164,412.59	\$239,223.45	\$273,100.00	\$274,603.00	\$162,425.78	\$276,410.18		Administrative Personnel	\$287,022.00	\$287,022.00	
\$12,705.70	\$8,764.75	\$9,000.00	\$5,255.00	\$952.52	\$1,352.58	100-1010-105110	Water Lead	\$5,466.00	\$5,466.00	
\$5,138.19	\$5,367.77	\$2,500.00	\$2,614.00	\$2,219.36	\$3,804.62	100-1010-105111	Wastewater Lead	\$2,718.00	\$2,718.00	
\$536.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1010-105112	N/A (Formerly Field Utility 2)	\$0.00	\$0.00	
\$1,392.47	\$250.23	\$100.00	\$0.00	\$0.00	\$0.00	100-1010-105113	N/A (Formerly Field Utility 1)	\$0.00	\$0.00	
\$550.44	\$1,665.26	\$0.00	\$320.00	\$1,173.09	\$2,011.01	100-1010-105114	Utility Worker 2 (Field Utility A)	\$332.00	\$332.00	
\$0.00	\$9,488.61	\$0.00	\$0.00	\$0.00	\$0.00	100-1010-105115	Community Spaces Coordinator	\$0.00	\$0.00	
\$0.00	\$0.00	\$0.00	\$0.00	\$3,555.27	\$5,000.00	100-1010-105118	Certified Water Technician	\$0.00	\$0.00	
\$0.00	\$0.00	\$0.00	\$11,585.00	\$16,936.22	\$24,049.43	100-1010-105119	Code Enforcement/PW	\$12,282.00	\$12,282.00	
\$0.00	\$0.00	\$12,600.00	\$0.00	\$0.00	\$0.00	100-1010-105120	Code Enforcement (Now in 105119)	\$0.00	\$0.00	
\$0.00	\$1,224.72	\$1,000.00	\$1,412.00	\$3,695.69	\$4,500.00	100-1010-105121	Utility Field Foreman (Journeyman)	\$1,496.00	\$1,496.00	
\$0.00	\$2,424.50	\$1,000.00	\$1,200.00	\$2,355.90	\$2,300.00	100-1010-105122	Utility Worker 1 (Field Utility B)	\$1,272.00	\$1,272.00	
\$20,122.99	\$29,185.84	\$26,200.00	\$22,386.00	\$30,888.05	\$43,017.64		Public Works Personnel	\$23,566.00	\$23,566.00	
\$14,734.18	\$22,002.74	\$32,000.00	\$33,629.00	\$13,918.34	\$23,860.01	100-1010-105140	Fringe Benefits	\$33,232.92	\$33,232.92	
\$32,499.91	\$53,028.58	\$60,000.00	\$59,398.00	\$40,142.53	\$60,000.00	100-1010-105141	Insurance Benefits	\$62,117.60	\$62,117.60	
\$19,695.12	\$24,203.64	\$66,000.00	\$65,338.00	\$43,504.42	\$66,000.00	100-1010-105142	Regular PERS System	\$69,571.71	\$69,571.71	
\$251,464.79	\$367,644.25	\$457,300.00	\$453,354.00	\$290,879.12	\$469,287.83		PERSONNEL	\$475,510.23	\$475,510.23	
\$1,312.40	\$129,232.18	\$3,000.00	\$10,000.00	\$1,805.48	\$2,563.78	100-1010-205209	Emergency Prep & Public Safety	\$5,000.00	\$5,000.00	
\$3,438.73	\$5,032.89	\$5,000.00	\$8,126.20	\$5,254.42	\$9,007.58	100-1010-205210	Dues & Memberships	\$10,000.00	\$10,000.00	
\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	100-1010-205213	Meeting/Education Travel &	\$0.00	\$0.00	
\$11,132.13	\$20,962.56	\$24,400.00	\$25,919.00	\$40,384.98	\$40,384.98	100-1010-205222	Insurance	\$50,481.23	\$50,481.23	
\$11,905.59	\$21,693.19	\$17,000.00	\$20,000.00	\$10,081.51	\$17,282.59	100-1010-205240	Office Materials & Supplies	\$18,000.00	\$18,000.00	
\$8,770.63	\$19,406.47	\$10,000.00	\$10,000.00	\$5,893.28	\$8,368.46	100-1010-205241	Computer Equipment &	\$5,000.00	\$5,000.00	
\$5,536.17	\$7,587.23	\$7,500.00	\$7,555.54	\$3,929.52	\$6,736.32	100-1010-205251	Telephones/Cell Phones/DSL	\$6,938.41	\$6,938.41	
\$3,910.18	\$4,548.18	\$5,000.00	\$5,743.62	\$2,047.28	\$3,509.62	100-1010-205252	Utilities	\$3,614.91	\$3,614.91	
\$4,806.54	\$5,770.01	\$6,000.00	\$3,000.00	\$1,960.03	\$3,360.05	100-1010-205253	Postage	\$3,460.85	\$3,460.85	
\$2,212.82	\$9,539.23	\$10,000.00	\$20,000.00	\$12,436.66	\$17,660.06	100-1010-205255	Education and Training/Travel	\$15,000.00	\$15,000.00	
\$107,506.96	\$87,262.21	\$65,000.00	\$50,000.00	\$25,514.24	\$43,738.70	100-1010-205260	Contract/Professional Services	\$50,000.00	\$50,000.00	
\$4,250.00	\$1,300.00	\$5,000.00	\$7,000.00	\$0.00	\$13,000.00	100-1010-205261	Auditor	\$13,000.00	\$13,000.00	
\$21,054.74	\$8,023.10	\$10,000.00	\$10,000.00	\$4,663.69	\$51,994.90	100-1010-205262	Legal Expense	\$54,000.00	\$85,000.00	
\$13,328.59	\$9,690.50	\$12,000.00	\$4,170.99	\$2,303.97	\$3,949.66	100-1010-205263	Bank Charges/Credit Card Fees	\$4,068.15	\$4,068.15	
\$739.92	\$1,642.76	\$1,500.00	\$0.00	\$667.80	\$1,444.80	100-1010-205270	Travel (Included in 205255)	\$1,500.00	\$1,500.00	
\$86,831.10	\$82,518.66	\$26,000.00	\$27,712.54	\$14,325.26	\$24,557.59	100-1010-205282	Software	\$35,000.00	\$35,000.00	
\$3,981.98	\$1,896.07	\$2,000.00	\$1,457.60	\$970.69	\$1,664.04	100-1010-205311	Equipment Lease and Rental	\$2,000.00	\$2,000.00	
\$4,398.18	\$4,861.41	\$6,000.00	\$8,582.76	\$4,911.46	\$8,419.65	100-1010-205325	Yard Debris Dumpster	\$8,672.24	\$8,672.24	
\$13,843.84	\$22,449.15	\$15,000.00	\$15,000.00	\$4,619.70	\$7,919.49	100-1010-205330	Building and Land Maintenance	\$10,000.00	\$10,000.00	
\$7,329.52	\$7,418.77	\$7,200.00	\$8,135.89	\$4,872.04	\$8,352.07	100-1010-205335	Custodial Support/Supplies	\$10,000.00	\$10,000.00	
\$840.00	\$3,850.47	\$5,000.00	\$10,014.72	\$5,255.30	\$9,009.09	100-1010-205421	Parks/Grounds Maintenance	\$10,000.00	\$10,000.00	
\$2,861.00	\$3,935.37	\$2,000.00	\$1,000.00	\$571.42	\$979.58	100-1010-205422	Advertising/Legal Notice	\$1,000.00	\$1,000.00	
\$0.00	\$0.00	\$155,000.00	\$101,475.00	\$48,268.50	\$72,000.00	100-1010-205438	Lincoln County Program Support	\$102,000.00	\$102,000.00	
\$85,553.06	\$25,745.71	\$75,000.00	\$60,000.00	\$49,028.28	\$59,000.00	100-1010-205439	Community Support/Beautification	\$60,000.00	\$60,000.00	
\$4,009.18	\$1,698.53	\$2,000.00	\$2,604.83	\$1,018.55	\$1,746.09	100-1010-205440	Equipment & Furniture	\$1,798.47	\$1,798.47	
\$0.00	\$230.06	\$200.00	\$2,037.62	\$1,399.10	\$2,398.46	100-1010-205470	Equipment Repair & Maintenance	\$2,470.41	\$2,470.41	
\$1,050.00	\$1,104.00	\$600.00	\$1,320.20	\$483.00	\$828.00	100-1010-205474	Mowing	\$852.84	\$1,300.00	
\$470.50	\$1,466.00	\$1,500.00	\$990.10	\$0.00	\$0.00	100-1010-205490				

City Services Capital Reserve 150-1010

2022-2023 3rd Preceding Year	(Soft Close 2) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2026	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$147,934.67	\$186,780.36	\$217,780.36	\$159,989.99	\$205,983.21	\$205,983.21	150-1010-300101	BEGINNING BALANCE	\$133,604.63	\$133,604.63	
\$40,111.69	\$65,802.43	\$63,000.00	\$45,458.54	\$28,227.70	\$48,390.34	150-1010-301500	Interest Earned	\$49,842.05	\$49,842.05	
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1010-304481	Grants	\$0.00	\$0.00	
\$0.00	\$0.00	\$0.00	\$50,000.00	\$25,000.00	\$50,000.00	150-1010-314861	Transfer From City Services Ops			
\$188,046.36	\$252,582.79	\$280,780.36	\$55,448.53	\$259,210.91	\$304,373.55		RESOURCES	\$183,446.68	\$183,446.68	
\$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		Administrative Personnel	\$0.00	\$0.00	
\$0.00	\$0.00	\$0.00	\$0.00	\$226.18	\$387.74	150-1010-105111	Wastewater Lead	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$138.27	\$237.03	150-1010-105114	Utility Worker 2	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$139.27	\$238.75	150-1010-105119	Code/PW	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$967.15	\$1,657.97	150-1010-105121	Utility Field Foreman	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$346.16	\$593.42	150-1010-105122	Utility Worker 1	\$0.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$1,817.03	\$3,114.91		Public Works Personnel	\$0.00	\$3,000.00	321.00
\$0.00	\$0.00	\$0.00	\$0.00	\$194.42	\$333.30	150-1010-105140	Fringe Benefits	\$0.00	\$300.00	0.107
\$0.00	\$0.00	\$0.00	\$0.00	\$363.41	\$622.98	150-1010-105141	Insurance Benefits	\$0.00	\$600.00	0.2
\$0.00	\$0.00	\$0.00	\$0.00	\$407.01	\$697.74	150-1010-105142	Regular PERS System	\$0.00	\$600.00	600.00
\$0.00	\$0.00	\$0.00	\$0.00	\$2,781.87	\$4,768.93		PERSONNEL	\$0.00	\$4,500.00	672.00
\$0.00	\$0.00	\$5,000.00	\$155,000.00	\$140,489.50	\$155,000.00	150-1010-407941	Capital Outlay - Equipment	\$31,000.00	\$31,000.00	
\$1,266.00	\$21,264.92	\$150,000.00	\$11,000.00	\$10,308.11	\$11,000.00	150-1010-407942	Capital Outlay - Buildings	\$62,500.00	\$62,500.00	
\$1,266.00	\$21,264.92	\$155,000.00	\$166,000.00	\$150,797.61	\$166,000.00		CAPITAL OUTLAYS	\$93,500.00	\$93,500.00	
\$1,266.00	\$21,264.92	\$155,000.00	\$166,000.00	\$153,579.48	\$170,768.93		TOTAL REQUIREMENTS	\$93,500.00	\$98,000.00	
\$186,780.36	\$231,317.87	\$125,780.36	\$89,448.53	\$105,631.43	\$133,604.63		ENDING BALANCE	\$89,946.68	\$85,446.68	

multiplier
0.107
0.2
0.224

Commons Operations 100-1020

				(Soft Close 2)			2025-2026				2026-2027		2026-2027	
2022-2023	2023-2024	2024-2025	2025-2026	Adopted Budget	2025-2026	2025-2026	Account Number	Description	Proposed Budget	Approved Budget	Adopted Budget	2026-2027	Adopted Budget	
3rd Preceding Year	2nd Preceding Year	1st Preceding Year	2026	By City Council	Actual to Jan 2026	Estimated Actual			by Budget Officer	by Budget Committee	By City Council		By City Council	
\$14,615.32	\$128,550.93	\$47,350.93	\$118,734.19	\$118,734.19	\$118,734.19	\$118,734.19	100-1020-300101	BEGINNING BALANCE	\$108,872.81	\$108,872.81	\$108,872.81			
\$14,934.50	\$24,126.50	\$25,000.00	\$45,000.00	\$15,990.98	\$27,241.68	\$100-1020-304335	Rents or Fees	\$28,058.93	\$28,058.93	\$28,058.93				
\$6,888.75	\$12,067.95	\$0.00	\$8,000.00	\$8,885.40	\$15,232.11	100-1020-304480	Gifts/Donations	\$15,689.08	\$15,689.08	\$15,689.08				
\$75,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1020-304481	Grants	\$0.00	\$0.00	\$0.00				
\$25,000.00	\$70,000.00	\$175,000.00	\$100,000.00	\$50,000.00	\$100,000.00	100-1020-314861	Transfer From City Services Ops	\$100,000.00	\$100,000.00	\$100,000.00				
\$121,823.25	\$136,194.45	\$275,000.00	\$346,734.19	\$37,500.00	\$75,000.00	100-1020-314863	Transfer From Visitor Amenities	\$75,000.00	\$75,000.00	\$75,000.00				
							RESOURCES	\$327,620.82	\$327,620.82	\$327,620.82				
\$0.00	\$0.00	\$0.00	\$6,481.00	\$3,845.44	\$6,592.18	100-1020-105101	City Manager	\$7,076.00	\$7,076.00	\$7,076.00				
\$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	\$14,631.00	\$0.00	\$0.00	100-1020-105104	CIP Coordinator	\$14,768.00	\$14,768.00	\$14,768.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$16,466.71	\$28,228.65	100-1020-105105	Utility Billing Clerk/CSC	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$13,878.00	\$0.00	\$0.00	100-1020-105109	Administrative Assistant	\$13,604.00	\$13,604.00	\$13,604.00				
\$0.00	\$0.00	\$0.00	\$34,990.00	\$20,312.15	\$34,820.83		Administrative Personnel	\$35,448.00	\$35,448.00	\$35,448.00				
\$0.00	\$0.00	\$1,000.00	\$526.00	\$378.27	\$648.46	100-1020-105110	Water Lead	\$547.00	\$547.00	\$547.00				
\$829.03	\$1,733.91	\$500.00	\$523.00	\$159.92	\$274.15	100-1020-105111	Wastewater Lead	\$544.00	\$544.00	\$544.00				
\$0.00	\$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				
\$439.56	\$55.64	\$250.00	\$0.00	\$0.00	\$0.00	100-1020-105113	N/A (Formerly Field Utility 1)	\$0.00	\$0.00	\$0.00				
\$700.11	\$1,563.34	\$0.00	\$320.00	\$174.46	\$299.07	100-1020-105114	Utility Worker 2 (Field Utility A)	\$332.00	\$332.00	\$332.00				
\$0.00	\$37,954.37	\$50,300.00	\$42,840.00	\$25,611.40	\$43,905.26	100-1020-105115	Community Spaces Coordinator	\$47,802.00	\$47,802.00	\$47,802.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$231.14	\$396.24	100-1010-105118	Certified Water Technician	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$2,896.00	\$1,445.11	\$2,477.33	100-1010-105119	Code Enforcer/PW	\$3,071.00	\$3,071.00	\$3,071.00				
\$0.00	\$1,412.24	\$1,500.00	\$1,412.00	\$658.50	\$1,128.86	100-1020-105121	Utility Field Foreman (Journeymen)	\$1,496.00	\$1,496.00	\$1,496.00				
\$0.00	\$318.14	\$750.00	\$1,200.00	\$913.59	\$1,566.15	100-1020-105122	Utility Worker 1 (Field Utility B)	\$1,272.00	\$1,272.00	\$1,272.00				
\$1,968.70	\$43,037.64	\$54,300.00	\$49,717.00	\$29,572.99	\$50,695.53		Public Works Personnel	\$55,064.00	\$55,064.00	\$55,064.00				
\$156.40	\$1,353.31	\$5,800.00	\$9,021.00	\$3,569.98	\$6,119.97	100-1020-105140	Fringe Benefits	\$9,640.00	\$9,640.00	\$9,640.00				
\$691.05	\$7,445.56	\$10,900.00	\$16,941.00	\$14,792.45	\$20,000.00	100-1020-105141	Insurance Benefits	\$18,102.00	\$18,102.00	\$18,102.00				
\$259.63	\$3,113.26	\$12,000.00	\$18,636.00	\$10,370.16	\$17,777.42	100-1020-105142	Regular PERS System	\$20,275.00	\$20,275.00	\$20,275.00				
\$3,075.78	\$54,949.77	\$83,000.00	\$129,305.00	\$76,617.13	\$129,413.74		PERSONNEL	\$138,529.00	\$138,529.00	\$138,529.00				
\$4,676.00	\$6,280.23	\$6,700.00	\$6,695.00	\$7,414.84	\$7,414.84	100-1020-205222	Insurance	\$9,268.55	\$9,268.55	\$9,268.55				
\$464.07	\$501.15	\$600.00	\$261.62	\$666.46	\$1,142.50	100-1020-205240	Office Materials & Supplies	\$1,176.78	\$1,176.78	\$1,176.78				
\$1,450.84	\$1,770.45	\$1,800.00	\$2,100.00	\$1,887.76	\$3,236.16	100-1020-205251	Telephones/Cell Phones/DSL	\$3,333.24	\$3,333.24	\$3,333.24				
\$7,349.36	\$6,656.62	\$7,500.00	\$9,593.02	\$4,725.66	\$8,101.13	100-1020-205252	Utilities	\$8,344.17	\$8,344.17	\$8,344.17				
\$18,025.24	\$19,777.37	\$20,000.00	\$12,000.00	\$288.00	\$408.96	100-1020-205260	Contract/Professional Services	\$421.23	\$421.23	\$421.23				
\$1,489.39	\$3,808.25	\$3,000.00	\$3,000.00	\$2,110.49	\$3,617.98	100-1020-205282	Software	\$3,726.52	\$3,726.52	\$3,726.52				
\$38,430.36	\$40,628.66	\$45,000.00	\$45,000.00	\$31.92	\$54.72	100-1020-205317	Tools and Small Equipment	\$56.36	\$56.36	\$56.36				
\$13,045.98	\$17,837.02	\$15,000.00	\$19,426.65	\$7,040.54	\$16,000.00	100-1020-205330	Building and Land Maintenance	\$30,000.00	\$30,000.00	\$30,000.00				
\$3,405.00	\$3,355.78	\$5,000.00	\$8,000.00	\$10,898.78	\$18,683.62	100-1020-205335	Custodial Support/Supplies	\$19,617.80	\$19,617.80	\$19,617.80				
\$31,245.03	\$40,884.91	\$40,000.00	\$32,662.47	\$3,710.94	\$6,361.61	100-1020-205421	Parks/Grounds Maintenance	\$6,552.46	\$6,552.46	\$6,552.46				
\$1,067.00	\$1,191.00	\$600.00	\$3,500.00	\$25,462.62	\$31,000.00	100-1020-205439	Community Support/Beautification	\$33,000.00	\$33,000.00	\$33,000.00				
\$0.00	\$458.00	\$2,000.00	\$2,000.00	\$1,051.00	\$1,801.71	100-1020-205474	Mowing	\$1,855.77	\$1,855.77	\$1,855.77				
\$4,163.59	\$1,857.85	\$2,000.00	\$1,000.00	\$0.00	\$98.19	100-1020-205490	Tree Removal/Trimming	\$2,000.00	\$2,000.00	\$2,000.00				
\$124,811.86	\$145,007.29	\$15,000.00	\$15,000.00	\$57.28	\$98.19	100-1020-208000	Materials & Services	\$1,000.00	\$1,000.00	\$1,000.00				
\$10,000.00	\$10,000.00	\$10,000.00	\$160,238.76	\$0.00	\$0.00		Operating Contingency	\$15,000.00	\$15,000.00	\$15,000.00				
\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00		MATERIALS AND SERVICES	\$135,352.88	\$135,352.88	\$135,352.88				
\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00		Transfer to Commons Reserve	\$0.00	\$0.00	\$0.00				
\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00		TRANSFERS OUT	\$0.00	\$0.00	\$0.00				
\$137,887.64	\$209,957.06	\$257,200.00	\$589,543.76	\$143,963.42	\$227,335.18		TOTAL REQUIREMENTS	\$273,881.88	\$274,348.43	\$274,348.43				
\$128,550.93	\$54,788.32	\$65,150.93	\$57,190.43	\$87,047.15	\$108,872.81		ENDING BALANCE	\$53,738.93	\$53,738.93	\$53,738.93				

Commons Capital Reserve 150-1020

	(Soft Close 2)			2025-2026														
	2022-2023	2023-2024	2024-2025	Adopted Budget by City	2025-2026 Actual to Jan 2026	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City							
3rd Preceding Year	2nd Preceding Year	1st Preceding Year	2025-2026 Council															
\$153,467.87	\$161,555.40	\$238,880.40	\$320,176.55	\$361,635.38	\$361,635.38		150-1020-300101	BEGINNING BALANCE	\$351,635.38	\$351,635.38	\$351,635.38							
\$0.00	\$172,000.00	\$172,000.00	\$0.00	\$0.00	\$0.00		150-1020-304861	Transfer From City Services Ops	\$150,000.00	\$150,000.00	\$150,000.00							
\$0.00	\$73,000.00	\$73,000.00	\$150,000.00	\$75,000.00	\$150,000.00		150-1020-304863	Transfer From Visitor Amenities	\$75,000.00	\$75,000.00	\$75,000.00							
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		150-1020-304481	Grants	\$50,000.00	\$50,000.00	\$50,000.00							
\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00		150-1020-314869	Transfer From Commons Ops	\$0.00	\$0.00	\$0.00							
\$163,467.87	\$416,555.40	\$493,880.40	\$470,176.55	\$436,635.38	\$511,635.38			RESOURCES	\$626,635.38	\$801,635.38	\$801,635.38							
\$1,912.47	\$89,459.35	\$239,500.00	\$120,000.00	\$54,566.39	\$80,000.00		150-1020-407922	Capital Outlay - Improvement	\$10,000.00	\$10,000.00	\$10,000.00							
\$0.00	\$77,040.15	\$120,000.00	\$205,000.00	\$46,172.84	\$80,000.00		150-1020-407942	Capital Outlay - Buildings	\$630,000.00	\$775,000.00	\$775,000.00							
\$1,912.47	\$166,499.50	\$359,500.00	\$325,000.00	\$100,739.23	\$160,000.00			CAPITAL OUTLAYS	\$640,000.00	\$785,000.00	\$785,000.00							
\$1,912.47	\$166,499.50	\$359,500.00	\$325,000.00	\$100,739.23	\$160,000.00			TOTAL REQUIREMENTS	\$640,000.00	\$785,000.00	\$785,000.00							
\$161,555.40	\$250,055.90	\$134,380.40	\$145,176.55	\$335,896.15	\$351,635.38			ENDING BALANCE	(\$13,364.62)	\$16,635.38	\$16,635.38							

Little Log Church Museum Operations 100-1025

2022-2023 3rd Preceding Year	(Soft Close 2) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Actual to Jan 2026	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget By City Council
\$6,147.71	\$13,125.62	\$18,621.62	\$17,051.91	\$17,051.91	100-1025-300101	BEGINNING BALANCE	\$36,936.14	\$36,936.14	
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-304335	Rents or Fees	\$5,000.00	\$5,000.00	
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-304460	Inventory Sale	\$1,000.00	\$1,000.00	
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-304480	Gifts/Donations	\$0.00	\$0.00	
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-304481	Grants	\$0.00	\$0.00	
\$5,250.00	\$5,000.00	\$2,500.00	\$0.00	\$0.00	100-1025-314861	Transfer From City Services Ops	\$0.00	\$0.00	
\$15,750.00	\$15,000.00	\$7,500.00	\$25,000.00	\$50,000.00	100-1025-314863	Transfer From Visitor Amenities	\$50,000.00	\$50,000.00	
\$21,000.00	\$20,000.00	\$10,000.00	\$42,051.91	\$67,051.91	RESOURCES	\$92,936.14	\$92,936.14		
\$0.00	\$0.00	\$0.00	\$1,709.07	\$2,929.83	100-1025-105101	City Manager	\$3,145.00	\$3,145.00	
\$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	100-1025-105103	Bookkeeping/Accounting	\$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	100-1025-105105	Utility Billing Clerk/CSC	\$0.00	\$0.00	
\$0.00	\$0.00	\$0.00	\$1,709.07	\$2,929.83	Administrative Personnel	\$3,145.00	\$3,145.00		
\$0.00	\$0.00	\$0.00	\$150.10	\$257.31	100-1025-105110	Water Lead	\$1,093.00	\$1,093.00	
\$0.00	\$133.37	\$0.00	\$59.40	\$101.83	100-1025-105111	Wastewater Lead	\$544.00	\$544.00	
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-105112	N/A (Formerly Field Utility 2)	\$0.00	\$0.00	
\$24.98	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-105113	N/A (Formerly Field Utility 1)	\$0.00	\$0.00	
\$25.96	(\$31.67)	\$0.00	\$54.55	\$93.51	100-1025-105114	Utility Worker 2 (Field Utility A)	\$332.00	\$332.00	
\$0.00	\$0.00	\$0.00	\$4,519.62	\$7,747.92	100-1020-105115	Community Spaces Coordinator	\$8,436.00	\$8,436.00	
\$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	\$123.53	\$211.77	100-1020-105119	Code Enforcer/PW	\$1,842.00	\$1,842.00	
\$0.00	\$89.52	\$0.00	\$58.50	\$100.29	100-1025-105121	Utility Field Foreman (Journeyman)	\$374.00	\$374.00	
\$0.00	\$173.22	\$0.00	\$93.62	\$160.49	100-1025-105122	Utility Worker 1 (Field Utility B)	\$1,272.00	\$1,272.00	
\$50.94	\$364.44	\$0.00	\$5,059.32	\$8,673.12	Public Works Personnel	\$13,893.00	\$13,893.00		
\$5.20	\$27.05	\$0.00	\$482.75	\$827.57	100-1025-105140	Fringe Benefits	\$1,815.00	\$1,815.00	
\$21.90	\$45.80	\$0.00	\$146.32	\$250.83	100-1025-105141	Insurance Benefits	\$3,408.00	\$3,408.00	
\$7.90	\$38.26	\$0.00	\$1,373.28	\$7,354.19	100-1025-105142	Regular PERS System	\$3,817.00	\$3,817.00	
\$85.13	\$475.55	\$0.00	\$8,770.74	\$15,035.55	PERSONNEL	\$26,078.00	\$39,971.00		
\$194.00	\$200.00	\$200.00	\$102.00	\$102.00	100-1025-205220	Marketing/Road Sign	\$105.00	\$105.00	
\$2,487.00	\$3,460.33	\$3,900.00	\$4,378.69	\$4,378.69	100-1025-205222	Insurance	\$5,473.36	\$5,473.36	
\$56.40	\$25.44	\$100.00	\$14.84	\$25.44	100-1025-205251	Telephones/Cell Phones/DSL	\$26.71	\$1,800.00	
\$1,742.48	\$877.29	\$1,000.00	\$442.61	\$758.76	100-1025-205252	Utilities	\$1,500.00	\$2,000.00	
\$7,345.28	\$5,942.48	\$8,000.00	\$546.90	\$937.54	100-1025-205330	Building and Land Maintenance	\$3,000.00	\$8,000.00	
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-205335	Custodial Support/Supplies	\$2,500.00	\$2,500.00	
\$600.00	\$2,820.00	\$700.00	\$3,542.04	\$6,072.07	100-1025-205421	Parks/Grounds Maintenance	\$10,000.00	\$10,000.00	
\$436.00	\$512.00	\$500.00	\$170.00	\$291.43	100-1025-205474	Mowing	\$500.00	\$500.00	
\$0.00	\$234.00	\$500.00	\$300.00	\$514.29	100-1025-205475	Tree Removal/Trimming	\$500.00	\$500.00	
\$1,075.80	\$109.98	\$500.00	\$0.00	\$7,000.00	100-1025-205490	Materials & Services	\$7,000.00	\$7,000.00	
\$13,936.96	\$14,181.52	\$15,400.00	\$9,497.08	\$15,080.22	Operating Contingency	\$0.00	\$5,000.00		
					MATERIALS AND SERVICES	\$30,605.07	\$39,878.36		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1025-217126	Transfer To LLCMI Reserve	\$0.00	\$0.00	
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	TRANSFERS OUT	\$0.00	\$0.00		
\$14,072.09	\$14,657.07	\$15,400.00	\$18,267.82	\$30,115.77	TOTAL REQUIREMENTS	\$56,683.07	\$79,849.36		
\$13,125.62	\$18,468.55	\$13,221.62	\$24,054.82	\$36,936.14	ENDING BALANCE	\$36,253.07	\$13,086.78		

Little Log Church Museum Capital Reserve 150-1025

2022-2023 3rd Preceding Year	(Soft Close 2) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2026	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$208,077.50	\$194,808.50	\$185,077.12	\$13,828.91	\$13,828.91	\$13,828.91	150-1025-300101	BEGINNING BALANCE	\$49,828.91	\$49,828.91	
\$0.00	\$0.00	\$0.00	\$130,000.00	\$130,000.00	\$130,000.00	150-1025-304480	Gifts/Donations	\$0.00	\$0.00	
\$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	\$160,000.00	\$80,000.00	\$160,000.00	150-1025-314863	Transfer From Visitor Amenities	\$0.00	\$15,000.00	
\$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	150-1025-314869	Transfer From Parks & Trails Ops	\$0.00	\$0.00	
\$208,077.50	\$194,808.50	\$185,077.12	\$303,828.91	\$223,828.91	\$303,828.91	RESOURCES	\$49,828.91	\$64,828.91		
\$0.00	\$0.00	\$0.00	\$2,628.00	\$0.00	\$0.00		Public Works Personnel	\$2,741.00	\$2,741.00	
\$0.00	\$0.00	\$0.00	\$280.00	\$0.00	\$0.00		Fringe Benefits	\$292.00	\$292.00	
\$0.00	\$0.00	\$0.00	\$526.00	\$0.00	\$0.00		Insurance Benefits	\$548.00	\$548.00	
\$0.00	\$0.00	\$0.00	\$579.00	\$0.00	\$0.00		Regular PERS System	\$614.00	\$614.00	
\$0.00	\$0.00	\$0.00	\$4,013.00	\$0.00	\$0.00		PERSONNEL	\$4,195.00	\$4,195.00	
\$13,269.00	\$28,623.85	\$100,000.00	\$285,000.00	\$87,212.77	\$254,000.00	150-1025-407942	Capital Outlay - Buildings	\$0.00	\$0.00	
\$13,269.00	\$28,623.85	\$100,000.00	\$285,000.00	\$87,212.77	\$254,000.00		CAPITAL OUTLAYS	\$0.00	\$0.00	
\$13,269.00	\$28,623.85	\$100,000.00	\$289,013.00	\$87,212.77	\$254,000.00		TOTAL REQUIREMENTS	\$4,195.00	\$4,195.00	
\$194,808.50	\$166,184.65	\$85,077.12	\$14,815.91	\$136,616.14	\$49,828.91		ENDING BALANCE	\$45,633.91	\$45,633.91	

Library Operations 100-1030

2022-2023 3rd Preceding Year	(Soft Close 2) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2026	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$36,951.55	\$27,649.10	\$16,099.10	(\$5,870.41)	(\$5,870.41)	(\$5,870.41)	100-1030-300101	BEGINNING BALANCE	\$49,342.93	\$49,342.93	
\$100.00	\$25.54	\$0.00	\$110,000.00	\$110,000.00	\$110,000.00	100-1030-304480	Gifts/Donations	\$5,000.00	\$5,000.00	
\$5,000.00	\$5,000.00	\$0.00	\$14,000.00	\$1,000.00	\$1,000.00	100-1030-304481	Grants	\$1,000.00	\$1,000.00	
\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1030-304690	Other State Sources	\$0.00	\$0.00	
\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	100-1030-314861	Transfer From City Services Ops	\$70,000.00	\$70,000.00	
\$31,100.00	\$30,025.54	\$25,000.00	\$118,129.59	\$105,129.59	\$105,129.59		RESOURCES	\$125,342.93	\$125,342.93	
\$0.00	\$0.00	\$0.00	\$2,880.00	\$1,709.07	\$2,929.83		Public Works Personnel	\$3,145.00	\$3,145.00	
\$10,667.71	\$16,179.68	\$15,000.00	\$32,002.00	\$13,024.85	\$24,828.31		Administrative Personnel	\$37,768.00	\$37,768.00	
\$827.02	\$1,201.60	\$1,500.00	\$3,715.00	\$1,075.82	\$49.71	100-1030-105140	Fringe Benefits	\$4,357.00	\$4,357.00	
\$77.97	\$129.65	\$300.00	\$0.00	\$788.36	\$1,351.47	100-1030-105141	Insurance Benefits	\$8,183.00	\$8,183.00	
\$3.02	\$2,115.37	\$3,000.00	\$6,354.00	\$3,343.25	\$5,731.29	100-1030-105142	Regular PERS System	\$7,373.00	\$7,373.00	
\$11,575.72	\$19,626.30	\$19,800.00	\$44,951.00	\$19,941.35	\$34,890.62		PERSONNEL	\$60,826.00	\$60,826.00	
\$2,785.00	\$3,950.75	\$4,400.00	\$4,397.00	\$4,921.24	\$4,921.24	100-1030-205222	Insurance	\$6,151.55	\$5,659.43	
\$2,010.43	\$4,170.25	\$500.00	\$5,000.00	\$798.88	\$1,369.51	100-1030-205240	Office Materials & Supplies	\$5,000.00	\$5,000.00	
\$1,291.39	\$1,264.21	\$1,300.00	\$2,500.00	\$158.00	\$270.86	100-1030-205241	Computer Equipment and Maint.	\$2,000.00	\$2,000.00	
\$1,903.29	\$1,438.12	\$0.00	\$1,500.00	\$511.23	\$1,744.90	100-1030-205251	Telephones/Cell Phones/DSL	\$1,832.15	\$1,832.15	
\$2,503.45	\$729.95	\$500.00	\$748.20	\$223.48	\$383.11	100-1030-205260	Utilities	\$920.21	\$920.21	
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1030-205262	Contract/Professional Services	\$402.26	\$402.26	
\$40.00	\$20.00	\$500.00	\$5,000.00	\$729.95	\$1,251.34	100-1030-205282	Legal Expense	\$0.00	\$0.00	
\$2,325.00	\$1,986.79	\$0.00	\$526.89	\$1,021.90	\$1,751.83	100-1030-205330	Building and Land Maintenance	\$1,839.42	\$2,500.00	
\$3,408.68	\$3,264.17	\$0.00	\$5,000.00	\$582.33	\$998.28	100-1030-205335	Custodial Support/Supplies	\$5,000.00	\$7,000.00	
\$235.76	\$0.00	\$0.00	\$5,000.00	\$171.41	\$293.85	100-1030-205340	Operating Materials & Supplies	\$5,000.00	\$5,000.00	
\$11,944.73	\$15,015.21	\$3,000.00	\$10,500.00	\$4,103.59	\$7,034.73	100-1030-205345	Operating Programs, Books, and Periodicals	\$11,500.00	\$11,500.00	
\$187.00	\$188.00	\$100.00	\$150.00	\$0.00	\$0.00	100-1030-205474	Mowing	\$150.00	\$150.00	
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1030-205475	Tree Removal/Trimming	\$0.00	\$1,500.00	
\$192.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	100-1030-205490	Materials & Services	\$2,000.00	\$2,000.00	
\$0.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00	100-1030-208000	Operating Contingency	\$10,000.00	\$10,000.00	
\$28,826.73	\$32,027.45	\$10,300.00	\$52,322.09	\$14,239.87	\$20,896.03		MATERIALS AND SERVICES	\$53,109.51	\$56,777.96	
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1030-217126	Transfer To Library Reserve	\$0.00	\$0.00	
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		TRANSFERS OUT	\$0.00	\$0.00	
\$40,402.45	\$51,653.75	\$30,100.00	\$97,273.09	\$17,583.12	\$55,786.66		TOTAL REQUIREMENTS	\$113,935.51	\$117,603.96	
\$27,649.10	\$6,020.89	\$10,999.10	\$20,856.50	\$87,546.47	\$49,342.93		ENDING BALANCE	\$11,407.43	\$7,738.97	

Library Capital Reserve 150-1030

	(Soft Close 2)			2025-2026																
2022-2023	2023-2024	2024-2025	2025-2026	Adopted Budget by City Council	2025-2026 Actual to Jan 2026	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council									
3rd Preceding Year	2nd Preceding Year	1st Preceding Year																		
\$129,369.60	\$103,085.16	\$343,085.16	\$325,874.39	\$325,874.39	\$325,874.39	\$325,874.39	150-1030-300101	BEGINNING BALANCE	(\$7,641.00)	(\$7,641.00)										
\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00	\$50,000.00	\$150,000.00	150-1030-300105	Beginning Balance - Hall Bequest	\$0.00	\$0.00										
\$0.00	\$0.00	\$0.00	\$340,000.00	\$340,000.00	\$340,000.00	\$340,000.00	150-1030-304480	Gifts/Donations	\$0.00	\$0.00										
\$0.00	\$0.00	\$400,000.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1030-304481	Grants	\$0.00	\$0.00										
\$0.00	\$265,000.00	\$0.00	\$200,000.00	\$100,000.00	\$200,000.00	\$200,000.00	150-1030-314861	Transfer From City Services Ops	\$40,000.00	\$40,000.00										
\$0.00	\$0.00	\$600,000.00	\$0.00	\$0.00	\$0.00	\$0.00	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	\$0.00	\$0.00										
\$279,369.60	\$518,085.16	\$1,493,085.16	\$1,015,874.39	\$815,874.39	\$1,015,874.39	\$32,359.00	RESOURCES		\$32,359.00	\$32,359.00										
\$0.00	\$0.00	\$0.00	\$2,628.00	\$1,578.31	\$2,705.67	\$2,741.00	150-1030-105140	Public Works Personnel	\$2,741.00	\$2,741.00										
\$0.00	\$0.00	\$0.00	\$280.00	\$168.88	\$289.51	\$292.00	150-1030-105141	Fringe Benefits	\$292.00	\$292.00										
\$0.00	\$0.00	\$0.00	\$526.00	\$315.66	\$541.13	\$548.00	150-1030-105141	Insurance Benefits	\$548.00	\$548.00										
\$0.00	\$0.00	\$0.00	\$579.00	\$353.54	\$606.07	\$614.00	150-1030-105142	Regular PERS System	\$614.00	\$614.00										
\$0.00	\$0.00	\$0.00	\$4,013.30	\$2,416.39	\$4,142.39	\$4,195.00	PERSONNEL		\$4,195.00	\$4,195.00										
\$26,284.44	\$38,882.20	\$595,000.00	\$1,005,000.00	\$944,491.53	\$1,019,373.00	\$25,000.00	150-1030-407942	Capital Outlay - Buildings	\$25,000.00	\$25,000.00										
\$26,284.44	\$38,882.20	\$595,000.00	\$1,005,000.00	\$944,491.53	\$1,019,373.00	\$25,000.00	CAPITAL OUTLAWS		\$25,000.00	\$25,000.00										
\$26,284.44	\$38,882.20	\$595,000.00	\$1,009,013.00	\$946,907.92	\$1,023,515.39	\$29,195.00	TOTAL REQUIREMENTS		\$29,195.00	\$29,195.00										
\$253,085.16	\$479,202.96	\$898,085.16	\$6,861.39	(\$131,033.53)	(\$7,641.00)	\$3,164.00	ENDING BALANCE		\$3,164.00	\$3,164.00										

Parks & Trails Operations 100-1035

(Soft Close 2)				2025-2026			2026-2027	2026-2027	2026-2027		
2022-2023	2023-2024	2024-2025	2025-2026	Adopted Budget by City Council	2025-2026 Actual to Jan 2026	2025-2026 Estimated Actual	Account Number	Description	Proposed Budget by Budget Officer	Approved Budget by Budget Committee	Adopted Budget by City Council
3rd Preceding Year	2nd Preceding Year	1st Preceding Year	2025-2026	Actual to Jan 2026	Estimated Actual	Account Number	Description	Proposed Budget by Budget Officer	Approved Budget by Budget Committee	Adopted Budget by City Council	
\$17,677.94	\$24,776.35	\$10,556.35	\$13,881.07	\$13,881.07	\$13,881.07	100-1035-300101	BEGINNING BALANCE	\$11,029.48	\$11,029.48	\$11,029.48	
\$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	
\$25,000.00	\$15,000.00	\$35,000.00	\$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	
\$25,000.00	\$15,000.00	\$35,000.00	\$48,881.07	\$31,981.07	\$48,881.07	100-1035-314863	RESOURCES	\$46,029.48	\$66,029.48	\$66,029.48	
\$0.00	\$0.00	\$0.00	\$2,880.00	\$1,709.07	\$2,929.83	100-1035-105140	Administrative Personnel	\$3,145.00	\$3,145.00	\$3,145.00	
\$1,068.80	\$3,513.38	\$3,600.00	\$7,394.00	\$4,797.35	\$8,224.03	100-1035-105140	Public Works Personnel	\$7,779.00	\$7,779.00	\$7,779.00	
\$84.83	\$261.52	\$300.00	\$1,094.00	\$463.16	\$793.99	100-1035-105140	Fringe Benefits	\$1,163.00	\$1,163.00	\$1,163.00	
\$427.80	\$497.38	\$900.00	\$2,055.00	\$1,994.10	\$3,418.46	100-1035-105141	Insurance Benefits	\$2,185.00	\$2,185.00	\$2,185.00	
\$149.03	\$356.90	\$600.00	\$2,260.00	\$1,489.23	\$2,552.97	100-1035-105142	Regular PERS System	\$2,447.00	\$2,447.00	\$2,447.00	
\$1,730.46	\$4,629.18	\$5,400.00	\$15,683.00	\$10,452.91	\$17,919.27	100-1035-205214	PERSONNEL	\$16,719.00	\$16,719.00	\$16,719.00	
\$60.00	\$190.34	\$0.00	\$195.10	\$825.00	\$1,414.29	100-1035-205222	Marketing	\$500.00	\$500.00	\$500.00	
\$1,293.00	\$1,866.47	\$2,000.00	\$1,999.00	\$2,319.14	\$2,319.14	100-1035-205222	Insurance	\$2,898.93	\$2,551.05	\$2,551.05	
\$4,580.02	\$6,546.94	\$6,000.00	\$7,000.00	\$4,208.23	\$7,214.11	100-1035-205224	Trails Maintenance/ Supplies/Svcs	\$7,430.53	\$7,430.53	\$7,430.53	
\$2,376.24	\$1,691.30	\$3,000.00	\$3,000.00	\$0.00	\$0.00	100-1035-205230	Printing (Maps & Signs)	\$3,000.00	\$3,000.00	\$3,000.00	
\$67.71	\$30.89	\$200.00	\$71.46	\$32.57	\$55.83	100-1035-205252	Utilities	\$57.51	\$57.51	\$57.51	
\$0.00	\$390.00	\$600.00	\$2,600.00	\$0.00	\$0.00	100-1035-205255	Education and Training/Travel	\$500.00	\$500.00	\$500.00	
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1035-205260	Contract/Professional Services	\$0.00	\$0.00	\$0.00	
\$737.11	\$539.12	\$2,000.00	\$0.00	\$0.00	\$0.00	100-1035-205270	Travel (Included in 205255)	\$0.00	\$20,000.00	\$0.00	
\$303.86	\$0.00	\$0.00	\$1,250.00	\$62.99	\$107.98	100-1035-205317	Tools and Small Equipment	\$0.00	\$0.00	\$0.00	
\$0.00	\$7,225.95	\$0.00	\$594.06	\$95.90	\$164.40	100-1035-205330	Building and Land Maintenance	\$600.00	\$600.00	\$600.00	
\$7,150.79	\$1,493.25	\$2,000.00	\$2,000.00	\$1,716.66	\$2,942.85	100-1035-205421	Parks/Grounds Maintenance	\$3,031.13	\$3,031.13	\$3,031.13	
\$0.00	\$1,525.25	\$0.00	\$0.00	\$0.00	\$0.00	100-1035-205440	Equipment & Furniture	\$0.00	\$0.00	\$0.00	
\$4,506.40	\$5,405.00	\$3,000.00	\$3,288.71	\$2,883.00	\$4,942.29	100-1035-205474	Mowing	\$5,090.55	\$5,090.55	\$5,090.55	
\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$450.00	\$771.43	100-1035-205475	Tree Removal/Trimming	\$794.57	\$794.57	\$794.57	
\$96.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1035-205490	Materials & Services	\$0.00	\$0.00	\$0.00	
\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	100-1035-208000	Operating Contingency	\$3,000.00	\$3,000.00	\$3,000.00	
\$16,171.13	\$26,904.51	\$22,800.00	\$25,998.33	\$12,593.49	\$19,932.31	100-1035-208000	MATERIALS AND SERVICES	\$27,903.22	\$47,555.35	\$47,555.35	
\$17,901.59	\$31,533.69	\$28,200.00	\$41,681.33	\$23,046.40	\$37,851.59		TOTAL REQUIREMENTS	\$44,622.22	\$64,274.35	\$64,274.35	
\$24,776.35	\$8,242.66	\$17,356.35	\$7,199.74	\$8,334.67	\$11,029.48		ENDING BALANCE	\$1,407.26	\$1,755.13	\$1,755.13	

Parks & Trails Capital Reserve 150-1035

2022-2023 3rd Preceding Year	(Soft Close 2) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2026	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$219,406.52	\$500,211.07	\$407,451.07	\$221,017.45	\$221,017.45	\$221,017.45	150-1035-300101	BEGINNING BALANCE	\$551,932.20	\$551,932.20	
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1035-304240	Tax - Transient Lodging	\$0.00	\$0.00	
\$0.00	\$89,110.00	\$0.00	\$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	150-1035-304481	Grants	\$382,676.00	\$732,676.00	
\$300,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1035-314861	Transfer From City Services Ops	\$0.00	\$0.00	
\$28,000.00	\$0.00	\$0.00	\$400,000.00	\$200,000.00	\$400,000.00	150-1035-314863	Transfer From Visitor Amenities	\$0.00	\$0.00	
\$547,406.52	\$589,321.07	\$407,451.07	\$621,017.45	\$421,017.45	\$621,017.45	150-1035-314883	Transfer From Urban Renewal Fund	\$0.00	\$0.00	
							RESOURCES	\$934,608.20	\$1,284,608.20	
\$553.35	\$1,050.45	\$1,200.00	\$0.00	\$1,516.16	\$2,599.13	150-1035-105140	Public Works Personnel	\$0.00	\$0.00	
\$40.20	\$76.31	\$80.00	\$0.00	\$108.76	\$186.45	150-1035-105140	Fringe Benefits	\$0.00	\$0.00	
\$171.45	\$240.39	\$200.00	\$0.00	\$333.77	\$572.18	150-1035-105141	Insurance Benefits	\$0.00	\$0.00	
\$116.13	\$220.49	\$200.00	\$0.00	\$424.37	\$727.49	150-1035-105142	Regular PERS System	\$0.00	\$0.00	
\$881.13	\$1,587.64	\$1,680.00	\$0.00	\$2,383.06	\$4,085.25		PERSONNEL	\$0.00	\$0.00	
\$46,314.32	\$145,936.57	\$185,000.00	\$350,000.00	\$20,232.96	\$65,000.00	150-1035-407922	Capital Outlay - Improvement	\$720,000.00	\$1,010,000.00	
\$46,314.32	\$145,936.57	\$185,000.00	\$350,000.00	\$20,232.96	\$65,000.00		CAPITAL OUTLAYS	\$720,000.00	\$1,010,000.00	
\$47,195.45	\$147,524.21	\$186,680.00	\$350,000.00	\$22,616.02	\$69,085.25		TOTAL REQUIREMENTS	\$720,000.00	\$1,010,000.00	
\$500,211.07	\$441,796.86	\$220,771.07	\$271,017.45	\$398,401.43	\$551,932.20		ENDING BALANCE	\$214,608.20	\$274,608.20	

Visitor Amenities Operations 100-1045

		(Soft Close 2)			2025-2026			2026-2027	2026-2027	2026-2027	
2022-2023	2023-2024	2024-2025	2025-2026	Adopted Budget by City Council	2025-2026 Actual to Jan 2026	2025-2026 Estimated Actual	Account Number	Description	Proposed Budget by Budget Officer	Approved Budget by Budget Committee	Adopted Budget by City Council
3rd Preceding Year	2nd Preceding Year	1st Preceding Year	2025-2026 Budget by City Council								
\$1,298,210.93	\$1,356,144.98	\$1,542,944.98	\$1,549,485.54	\$1,549,485.54	\$1,549,485.54	\$1,549,485.54	100-1045-300101	BEGINNING BALANCE	\$871,801.02	\$871,801.02	\$871,801.02
\$9,823.54	\$23,908.93	\$0.00	\$0.00	\$0.00	\$5,843.73	\$11,687.46	100-1045-301500	Interest Earned	\$12,038.08	\$12,038.08	\$12,038.08
\$540,406.08	\$521,779.85	\$537,000.00	\$526,500.00	\$375,821.37	\$594,000.00	\$0.00	100-1045-304240	Tax - Transient Lodging	\$585,000.00	\$585,000.00	\$585,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1045-304481	Grants	\$0.00	\$0.00	\$0.00
\$550,229.62	\$545,688.78	\$537,000.00	\$537,000.00	\$0.00	\$0.00	\$0.00	100-1045-314872	Transfer From Streets Reserve	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$2,075,985.54	\$1,931,150.64	\$2,155,173.00		RESOURCES	\$1,468,839.10	\$1,468,839.10	\$1,468,839.10
\$0.00	\$0.00	\$0.00	\$0.00	\$6,481.00	\$3,845.44	\$6,592.18		Administrative Personnel	\$7,076.00	\$7,076.00	\$7,076.00
\$0.00	\$0.00	\$0.00	\$526.00	\$75.04	\$128.64	\$101.83	100-1045-105110	Water Lead	\$547.00	\$547.00	\$547.00
\$359.74	\$444.59	\$0.00	\$523.00	\$59.40	\$101.83	\$0.00	100-1045-105111	Wastewater Lead	\$544.00	\$544.00	\$544.00
\$46.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1045-105112	N/A (Formerly Field Utility 2)	\$0.00	\$0.00	\$0.00
\$1,587.85	\$41.73	\$660.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1045-105113	N/A (Formerly Field Utility 1)	\$0.00	\$0.00	\$0.00
\$722.65	\$1,183.07	\$0.00	\$1,598.00	\$257.51	\$441.45	\$0.00	100-1045-105114	Utility Worker 2 (Field Utility A)	\$1,662.00	\$1,662.00	\$1,662.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1045-105118	Certified Water Technician	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$11,585.00	\$822.63	\$1,410.22	\$501.89	100-1010-105119	Code Enforcer/PW	\$12,282.00	\$12,282.00	\$12,282.00
\$0.00	\$2,109.76	\$0.00	\$1,765.00	\$292.77	\$501.89	\$0.00	100-1045-105121	Utility Field Foreman (Journyman)	\$1,870.00	\$1,870.00	\$1,870.00
\$0.00	\$2,379.57	\$0.00	\$1,200.00	\$94.34	\$161.73	\$181.75	100-1045-105122	Utility Worker 1 (Field Utility B)	\$1,272.00	\$1,272.00	\$1,272.00
\$2,716.59	\$6,158.72	\$600.00	\$17,177.00	\$1,601.69	\$2,745.75	\$2,745.75		Public Works Personnel	\$18,177.00	\$18,177.00	\$18,177.00
\$209.06	\$450.22	\$60.00	\$2,522.00	\$390.18	\$668.88	\$0.00	100-1045-105140	Fringe Benefits	\$2,689.00	\$2,689.00	\$2,689.00
\$1,088.34	\$1,927.72	\$100.00	\$4,736.00	\$1,170.21	\$2,006.07	\$2,006.07	100-1045-105141	Insurance Benefits	\$5,051.00	\$5,051.00	\$5,051.00
\$334.44	\$855.13	\$100.00	\$5,209.00	\$1,236.96	\$2,120.50	\$2,120.50	100-1045-105142	Regular PERS System	\$5,657.00	\$5,657.00	\$5,657.00
\$4,348.43	\$9,391.79	\$860.00	\$36,145.00	\$8,244.48	\$14,133.39	\$14,133.39		PERSONNEL	\$38,650.00	\$38,650.00	\$38,650.00
\$30,000.00	\$45,000.00	\$45,000.00	\$46,125.00	\$34,500.00	\$46,000.00	\$46,000.00	100-1045-205202	Visitor Center Operations	\$46,000.00	\$46,000.00	\$46,000.00
\$36,247.20	\$185,000.00	\$245,000.00	\$270,000.00	\$200,167.14	\$265,167.14	\$265,167.14	100-1045-205214	Marketing	\$255,000.00	\$255,000.00	\$255,000.00
\$27,500.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00	100-1045-205260	Contract/Professional Services	\$90,000.00	\$90,000.00	\$90,000.00
\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1045-205320	Fireworks	\$0.00	\$0.00	\$0.00
\$1,420.00	\$1,470.50	\$70,000.00	\$110,000.00	\$33,840.37	\$58,012.06	\$58,012.06	100-1045-205439	Community Support/Beautification	\$75,000.00	\$75,000.00	\$75,000.00
\$2,029.94	\$354.30	\$2,000.00	\$427.30	\$34.64	\$59.38	\$59.38	100-1045-205490	Emergency Supplies for Conex	\$0.00	\$10,000.00	\$10,000.00
\$122,197.14	\$231,824.80	\$362,000.00	\$456,552.30	\$268,542.15	\$399,238.59	\$399,238.59		MATERIALS AND SERVICES	\$466,000.00	\$476,000.00	\$476,000.00
\$15,750.00	\$15,000.00	\$7,500.00	\$50,000.00	\$25,000.00	\$50,000.00	\$50,000.00	100-1045-217123	Transfer To LLCM Ops	\$50,000.00	\$50,000.00	\$50,000.00
\$0.00	\$0.00	\$0.00	\$160,000.00	\$80,000.00	\$160,000.00	\$160,000.00	100-1045-217126	Transfer To LLCM Reserve	\$0.00	\$15,000.00	\$15,000.00
\$25,000.00	\$103,000.00	\$75,000.00	\$75,000.00	\$37,500.00	\$75,000.00	\$75,000.00	100-1045-217124	Transfer To Commons Ops	\$75,000.00	\$75,000.00	\$75,000.00
\$0.00	\$0.00	\$73,000.00	\$150,000.00	\$75,000.00	\$150,000.00	\$150,000.00	100-1045-217126	Transfer To Commons Reserve	\$250,000.00	\$250,000.00	\$250,000.00
\$25,000.00	\$15,000.00	\$35,000.00	\$35,000.00	\$17,500.00	\$35,000.00	\$35,000.00	100-1045-217127	Transfer To Parks & Trails Ops	\$35,000.00	\$55,000.00	\$55,000.00
\$300,000.00	\$0.00	\$0.00	\$400,000.00	\$200,000.00	\$400,000.00	\$400,000.00	100-1045-217128	Transfer To Parks & Trails Rsv	\$0.00	\$0.00	\$0.00
\$365,750.00	\$133,000.00	\$190,500.00	\$870,000.00	\$435,000.00	\$870,000.00	\$870,000.00		TRANSFERS OUT	\$410,000.00	\$445,000.00	\$445,000.00
\$492,295.57	\$374,216.59	\$553,360.00	\$1,362,697.30	\$711,786.63	\$1,283,371.98	\$1,283,371.98		TOTAL REQUIREMENTS	\$914,650.00	\$959,650.00	\$959,650.00
\$1,356,144.98	\$1,527,617.17	\$1,526,584.98	\$713,288.24	\$1,219,364.01	\$871,801.02	\$871,801.02		ENDING BALANCE	\$554,189.10	\$509,189.10	\$509,189.10

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100	1045	217123	Transfer To LLCM	\$	50,000.00	\$	25,000.00	\$	-	\$	25,000.00	50.00%
100	1045	217124	Transfer To Commons	\$	75,000.00	\$	37,500.00	\$	-	\$	37,500.00	50.00%
100	1045	217126	Transfer To Capital Reserve	\$	150,000.00	\$	75,000.00	\$	-	\$	75,000.00	50.00%
100	1045	217127	OP Transfer - Parks & Trails Operati	\$	35,000.00	\$	17,500.00	\$	-	\$	17,500.00	50.00%
100	1045	217128	Transfer to Parks & Trails	\$	400,000.00	\$	200,000.00	\$	-	\$	200,000.00	50.00%
100	1045	217143	Transfer to LLCM Reserve	\$	160,000.00	\$	80,000.00	\$	-	\$	80,000.00	50.00%
			TRANSFERS	\$	870,000.00	\$	435,000.00	\$	-	\$	435,000.00	50.00%

Water Operations 660-1700

2022-2023 3rd Preceding Year	(Soft Close 2) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2025	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$154,859.63	\$186,781.55	\$259,161.55	\$164,252.31	\$164,252.31	\$164,252.31	660-1700-300101	BEGINNING BALANCE	\$143,614.60		
\$0.00	\$0.00	\$0.00	\$6,898.60	\$0.00	\$0.00	660-1700-301500	Interest Earned	\$7,105.56		
\$850,013.94	\$892,236.23	\$977,000.00	\$1,072,500.00	\$609,570.67	\$1,074,500.00	660-1700-304310	Water Services	\$1,108,884.00		
\$3,400.00	\$5,557.68	\$4,000.00	\$7,500.00	\$3,400.00	\$5,828.57	660-1700-304320	Installation Charges	\$6,003.43		
\$560.28	\$1,068.00	\$1,000.00	\$2,500.00	\$1,897.28	\$3,252.48	660-1700-304335	Rents or Fees	\$3,350.05		
\$38,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	660-1700-304481	Transfer In City Services	\$0.00		
\$892,374.22	\$898,861.91	\$982,000.00	\$1,253,650.91	\$779,120.26	\$1,247,833.36		Grants	\$0.00		
							RESOURCES	\$1,268,957.64		
\$35,841.11	\$28,532.99	\$30,000.00	\$31,684.00	\$18,799.88	\$32,228.37	660-1700-105101	City Manager	\$34,594.00		
\$12,187.94	\$15,323.06	\$0.00	\$16,958.00	\$10,112.94	\$17,336.47	660-1700-105102	Deputy Recorder	\$17,478.00		
\$0.00	\$7,153.11	\$15,100.00	\$15,425.00	\$8,839.00	\$15,152.57	660-1700-105103	Bookkeeping/Accounting	\$16,348.00		
\$2,000.96	\$12,814.74	\$25,200.00	\$16,093.00	\$7,751.07	\$13,287.55	670-1800-105104	CIP Coordinator	\$16,244.00		
\$0.00	\$0.00	\$16,600.00	\$25,977.00	\$15,205.86	\$26,067.19	660-1700-105105	Utility Billing Clerk/CSC	\$27,536.00		
\$0.00	\$1,985.38	\$5,700.00	\$7,343.00	\$4,446.29	\$7,622.21	660-1700-105108	Planner	\$7,688.00		
\$50,030.01	\$65,809.28	\$92,600.00	\$113,480.00	\$65,155.04	\$111,694.35		Administrative Personnel	\$119,888.00		
\$60,178.38	\$57,957.34	\$55,000.00	\$63,066.00	\$36,446.29	\$62,479.35	660-1700-105110	Water Lead	\$65,596.00		
\$11,231.47	\$22,625.25	\$10,000.00	\$10,454.00	\$15,788.45	\$27,065.91	660-1700-105111	Wastewater Lead	\$21,600.00		
\$3,598.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	660-1700-105112	N/A (Formerly Field Utility 2)	\$0.00		
\$33,466.01	\$4,737.47	\$7,000.00	\$0.00	\$0.00	\$0.00	660-1700-105113	N/A (Formerly Field Utility 1)	\$0.00		
\$18,387.85	\$19,087.31	\$0.00	\$6,391.00	\$9,751.63	\$16,717.08	660-1700-105114	Utility Worker 2 (Field Utility A)	\$12,500.00		
\$0.00	\$0.00	\$34,000.00	\$45,376.00	\$30,124.74	\$51,642.41	660-1700-105118	Certified Water Technician	\$53,000.00		
\$0.00	\$0.00	\$16,500.00	\$11,585.00	\$5,112.12	\$8,763.63	660-1700-105119	Code Enforcer/PW	\$12,282.00		
\$0.00	\$25,066.61	\$37,500.00	\$42,356.00	\$25,123.37	\$43,068.63	660-1700-105121	Utility Field Foreman (Journeyman)	\$45,500.00		
\$0.00	\$17,151.98	\$14,500.00	\$14,397.00	\$9,306.28	\$15,953.62	660-1700-105122	Utility Worker 1 (Field Utility B)	\$15,264.00		
\$126,862.62	\$146,625.96	\$174,500.00	\$193,625.00	\$131,652.88	\$225,690.65		Public Works Personnel	\$225,742.00		
\$14,086.93	\$15,662.40	\$28,400.00	\$32,707.00	\$14,143.19	\$24,245.47	660-1700-105140	Fringe Benefits	\$36,982.41		
\$54,598.76	\$49,616.94	\$53,700.00	\$61,421.00	\$43,142.34	\$73,958.30	660-1700-105141	Insurance Benefits	\$69,126.00		
\$26,450.94	\$28,311.25	\$58,600.00	\$67,563.00	\$45,975.60	\$78,815.31	660-1700-105142	Regular PERS System	\$77,421.12		
\$272,029.26	\$306,025.83	\$407,800.00	\$468,796.00	\$300,069.05	\$514,404.09		PERSONNEL	\$529,159.53		
\$1,413.53	\$679.00	\$2,000.00	\$500.00	\$356.50	\$611.14	660-1700-205210	Dues & Memberships	\$2,000.00		
\$14,457.29	\$13,268.14	\$14,500.00	\$14,500.00	\$14,185.19	\$14,185.19	660-1700-205211	State/DEQ Fees	\$14,610.75		
\$7,044.12	\$12,629.38	\$10,000.00	\$10,395.57	\$6,894.28	\$7,000.00	660-1700-205212	Fee Expense	\$7,210.00		
\$19,896.00	\$24,520.94	\$28,440.00	\$28,420.00	\$30,838.93	\$30,838.93	660-1700-205222	Insurance	\$38,548.66		
\$4,397.77	\$7,923.27	\$7,000.00	\$6,769.59	\$4,707.74	\$8,070.41	660-1700-205240	Office Materials & Supplies	\$8,312.52		
\$0.00	\$467.85	\$500.00	\$2,500.00	\$895.00	\$1,534.29	660-1700-205241	Computer Eqpt and Maintenance	\$1,580.31		
\$11,467.15	\$11,577.34	\$10,000.00	\$13,421.38	\$7,459.72	\$12,788.09	660-1700-205251	Telephones/Cell Phones/DSL	\$13,171.73		
\$492.90	\$194.98	\$200.00	\$3,204.57	\$1,821.99	\$3,123.41	660-1700-205253	Postage	\$3,217.11		
\$3,038.26	\$4,048.48	\$5,000.00	\$12,000.00	\$4,915.89	\$8,427.24	660-1700-205255	Education and Training/Travel	\$12,000.00		
\$84,941.75	\$16,169.26	\$25,000.00	\$25,000.00	\$7,050.98	\$12,087.39	660-1700-205260	Contract/Professional Services	\$25,000.00		
\$4,250.01	\$1,000.00	\$5,000.00	\$4,000.00	\$0.00	\$13,000.00	660-1700-205261	Auditor	\$13,390.00		
\$18,578.88	\$7,968.18	\$9,000.00	\$10,000.00	\$4,663.66	\$7,994.85	660-1700-205262	Legal Expense	\$10,000.00		
\$28.08	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	660-1700-205270	Travel (Included in 205255)	\$0.00		
\$23,075.01	\$19,956.42	\$20,000.00	\$20,000.00	\$13,360.78	\$22,904.19	660-1700-205282	Software	\$23,591.32		
\$3,434.01	\$2,247.96	\$3,000.00	\$1,172.20	\$970.70	\$1,664.06	660-1700-205311	Equipment Lease and Rental	\$1,713.98		
\$6,688.66	\$7,809.06	\$5,000.00	\$6,065.83	\$4,196.55	\$7,194.09	660-1700-205312	Equipment Fuel/Tires/Parts	\$10,000.00		
\$0.00	\$6,785.00	\$4,000.00	\$0.00	\$0.00	\$0.00	660-1700-205313	Eqpt Repair (Included in 205470)	\$0.00		
\$6,962.99	\$4,386.76	\$3,000.00	\$3,000.00	\$931.64	\$1,597.10	660-1700-205317	Tools and Small Equipment	\$3,000.00		
\$766.88	\$1,822.00	\$7,500.00	\$2,562.50	\$93.80	\$1,680.80	660-1700-205330	Building and Land Maintenance	\$2,562.50		
\$2,482.19	\$2,797.77	\$3,500.00	\$4,377.55	\$1,863.20	\$3,194.06	660-1700-205335	Custodial Support/Supplies	\$4,377.55		
\$22,290.12	\$20,897.34	\$25,000.00	\$25,157.73	\$13,873.77	\$23,783.61	660-1700-205342	Plant Utilities	\$25,157.73		
\$8,617.66	\$5,389.28	\$10,000.00	\$10,000.00	\$4,165.32	\$10,000.00	660-1700-205351	Main Plant Parts	\$10,000.00		
\$10,621.04	\$13,717.91	\$12,000.00	\$12,000.00	\$8,769.49	\$12,000.00	660-1700-205352	Main Plant Consumables	\$12,360.00		
\$32,803.78	\$15,926.60	\$45,000.00	\$40,000.00	\$11,048.25	\$26,000.00	660-1700-205353	Main Plant Outside Services	\$40,000.00		
\$30,708.10	\$35,180.16	\$42,000.00	\$42,000.00	\$24,079.19	\$35,000.00	660-1700-205361	Field Parts	\$42,000.00		
\$279.08	\$1,663.78	\$1,500.00	\$1,500.00	\$1,965.73	\$3,369.82	660-1700-205362	Field Consumables	\$3,639.41		
\$17,132.78	\$5,957.30	\$15,000.00	\$15,000.00	\$5,164.59	\$8,853.58	660-1700-205363	Field Outside Services	\$15,000.00		
\$0.00	\$0.00	\$0.00	\$0.00	\$679.96	\$750.00	660-1700-205440	Equipment & Furniture	\$700.36		
\$0.00	\$230.04	\$4,000.00	\$8,000.00	\$8,423.75	\$14,440.71	660-1700-205470	Equipment Repair & Maintenance	\$14,873.94		
\$7,555.00	\$8,916.00	\$6,000.00	\$6,797.79	\$541.00	\$927.43	660-1700-205474	Mowing	\$2,000.00		
\$2,000.00	\$7,706.57	\$10,000.00	\$5,000.00	\$3,100.00	\$5,314.29	660-1700-205475	Tree Removal/Trimming	\$5,000.00		
\$0.00	\$0.00	\$30,000.00	\$25,000.00	\$0.00	\$0.00	660-1700-208000	Operating Contingency	\$25,000.00		
\$345,423.04	\$261,836.77	\$364,140.00	\$358,344.71	\$187,017.60	\$296,814.67		MATERIALS AND SERVICES	\$390,017.87		
\$200,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$125,000.00	\$250,000.00	660-1700-217134	Transfer To Water Reserve	\$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		
\$243,000.00	\$293,000.00	\$293,000.00	\$293,000.00	\$146,500.00	\$293,000.00		TRANSFERS OUT	\$293,000.00		
\$860,452.30	\$860,862.60	\$1,064,940.00	\$1,120,140.71	\$633,586.65	\$1,104,218.76		TOTAL REQUIREMENTS	\$1,212,177.40		
\$186,781.55	\$224,810.86	\$176,221.55	\$133,510.20	\$145,533.61	\$143,614.60		ENDING BALANCE	\$56,780.24		

660-1700-217126

Wastewater Operations 670-1800

2022-2023 3rd Preceding Year	(Soft Close 2) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2025	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$170,940.09	\$210,850.05	\$333,350.05	\$320,176.55	\$320,176.55	\$320,176.55	670-1800-300101	BEGINNING BALANCE	\$393,358.03		
\$0.00	\$0.00	\$0.00	\$13,447.42	\$0.00	\$0.00	660-1800-301500	Interest Earned	\$13,850.84		
\$795,041.56	\$834,355.47	\$911,000.00	\$877,500.00	\$527,556.92	\$904,383.29	670-1800-304310	Wastewater Services	\$933,323.56		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	670-1800-304312	Capital Reserve Fee	\$0.00		
\$1,500.00	\$10,808.47	\$11,000.00	\$5,000.00	\$1,875.00	\$3,214.29	670-1800-304320	Installation Charges	\$3,310.71		
\$38,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	670-1800-304481	Transfer From City Services Ops	\$0.00		
\$834,941.56	\$845,163.94	\$922,000.00	\$1,216,123.97	\$849,608.47	\$1,227,774.13		RESOURCES	\$1,343,843.14		
\$35,840.91	\$28,532.87	\$30,000.00	\$25,923.00	\$15,381.71	\$26,368.65	670-1800-105101	City Manager	\$28,304.00		
\$12,188.07	\$15,323.01	\$0.00	\$13,874.00	\$8,274.12	\$14,184.21	670-1800-105102	Deputy Recorder	\$14,301.00		
\$0.00	\$7,153.16	\$15,100.00	\$12,621.00	\$7,231.88	\$12,397.51	670-1800-105103	Bookkeeping/Accounting	\$13,376.00		
\$2,000.98	\$12,814.82	\$25,100.00	\$13,167.00	\$2,612.60	\$4,478.74	670-1800-105104	CIP Coordinator	\$13,291.00		
\$0.00	\$0.00	\$0.00	\$21,254.00	\$12,441.16	\$21,327.70	670-1800-105105	Utility Billing Clerk/CSC	\$22,530.00		
\$0.00	\$1,985.38	\$5,700.00	\$6,008.00	\$3,637.93	\$6,236.45	670-1800-105108	Planner	\$6,290.00		
\$50,029.96	\$65,809.24	\$75,900.00	\$92,847.00	\$49,579.40	\$84,993.26		Administrative Personnel	\$98,092.00		
\$77.89	\$670.50	\$1,000.00	\$1,051.00	\$1,077.17	\$34.29	670-1800-105110	Water Lead	\$1,093.00		
\$77,266.68	\$73,971.30	\$72,000.00	\$78,402.00	\$44,358.56	\$76,043.25	670-1800-105111	Wastewater Lead	\$81,541.00		
\$669.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	670-1800-105112	N/A (Formerly Field Utility 2)	\$0.00		
\$23,148.60	\$3,671.03	\$47,700.00	\$0.00	\$0.00	\$0.00	670-1800-105113	N/A (Formerly Field Utility 1)	\$0.00		
\$40,512.94	\$39,436.51	\$0.00	\$51,129.00	\$29,703.95	\$50,921.06	670-1800-105114	Utility Worker 2 (Field Utility A)	\$53,173.00		
\$0.00	\$0.00	\$16,600.00	\$0.00	\$0.00	\$0.00	670-1800-105117	Capital Projects Coordinator	\$0.00		
\$0.00	\$0.00	\$34,000.00	\$22,688.00	\$6,605.54	\$11,323.78	670-1800-105118	Certified Water Technician	\$23,130.00		
\$0.00	\$0.00	\$16,500.00	\$8,689.00	\$4,488.64	\$7,694.81	670-1800-105119	Code Enforcer/PW	\$9,212.00		
\$0.00	\$10,171.73	\$12,500.00	\$14,119.00	\$9,714.99	\$16,654.27	670-1800-105121	Utility Field Foreman (Journeyman)	\$16,500.00		
\$0.00	\$17,675.42	\$24,400.00	\$23,994.00	\$9,269.98	\$15,891.39	670-1800-105122	Utility Worker 1 (Field Utility B)	\$25,438.00		
\$141,675.65	\$145,596.49	\$224,700.00	\$200,072.00	\$105,218.83	\$178,562.85		Public Works Personnel	\$210,087.00		
\$15,241.75	\$15,585.96	\$32,000.00	\$31,196.00	\$11,558.64	\$19,814.81	670-1800-105140	Fringe Benefits	\$32,975.15		
\$54,673.83	\$50,184.96	\$60,000.00	\$58,584.00	\$33,961.70	\$58,220.06	670-1800-105141	Insurance Benefits	\$61,635.80		
\$23,523.63	\$23,389.16	\$66,100.00	\$64,442.00	\$36,081.76	\$61,854.45	670-1800-105142	Regular PERS System	\$69,032.10		
\$235,114.86	\$234,756.57	\$382,800.00	\$354,294.00	\$186,820.93	\$318,452.16		PERSONNEL	\$373,730.05		
\$1,119.51	\$1,304.00	\$1,500.00	\$700.00	\$356.50	\$611.14	670-1800-205210	Dues & Memberships	\$700.00		
\$3,414.00	\$3,685.00	\$10,000.00	\$4,319.28	\$4,364.44	\$4,364.44	670-1800-205211	State/DEQ Fees	\$5,455.55		
\$6,922.77	\$8,770.00	\$7,000.00	\$9,888.06	\$6,894.26	\$11,818.73	670-1800-205212	Fee Expense	\$13,000.00		
\$13,927.00	\$18,390.70	\$21,400.00	\$21,385.00	\$23,205.15	\$39,780.26	670-1800-205222	Insurance	\$49,725.32		
\$4,235.77	\$8,203.25	\$7,000.00	\$7,126.21	\$4,707.62	\$8,070.21	670-1800-205240	Office Materials & Supplies	\$8,312.31		
\$1,139.95	\$288.85	\$1,500.00	\$1,000.00	\$0.00	\$1,500.00	670-1800-205241	Computer Eqpt & Maintenance	\$1,500.00		
\$6,218.46	\$7,260.45	\$7,500.00	\$8,821.47	\$4,883.43	\$8,371.59	670-1800-205251	Telephones/Cell Phones/DSL	\$8,622.74		
\$492.88	\$194.97	\$250.00	\$3,204.61	\$1,821.98	\$3,123.39	670-1800-205253	Postage	\$3,217.10		
\$3,806.28	\$4,440.17	\$4,000.00	\$7,500.00	\$2,670.83	\$7,000.00	670-1800-205255	Education and Training/Travel	\$7,500.00		
\$84,935.50	\$16,169.23	\$28,000.00	\$25,000.00	\$7,050.98	\$12,087.39	670-1800-205260	Contract/Professional Services	\$25,000.00		
\$4,249.99	\$1,000.00	\$3,000.00	\$3,000.00	\$0.00	\$13,000.00	670-1800-205261	Auditor	\$13,390.00		
\$18,829.71	\$7,968.12	\$8,500.00	\$8,000.00	\$4,663.65	\$7,994.83	670-1800-205262	Legal Expense	\$8,000.00		
\$28.08	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	670-1800-205270	Travel (Included in 205255)	\$0.00		
\$22,930.29	\$19,975.30	\$20,000.00	\$20,000.00	\$13,360.70	\$22,904.06	670-1800-205282	Software	\$23,591.18		
\$3,433.95	\$1,707.97	\$3,000.00	\$2,000.00	\$970.62	\$1,663.92	670-1800-205311	Equipment Lease and Rental	\$2,000.00		
\$6,878.41	\$8,332.43	\$6,500.00	\$6,000.00	\$4,481.39	\$7,682.38	670-1800-205312	Equipment Fuel/Tires/Parts	\$10,000.00		
\$2,938.82	\$7,685.38	\$5,000.00	\$0.00	\$22.69	\$38.90	670-1800-205313	Equipment Repair (Included 205470)	\$0.00		
\$6,945.03	\$2,365.11	\$3,000.00	\$3,000.00	\$1,295.05	\$2,220.09	670-1800-205317	Tools and Small Equipment	\$3,000.00		
\$460.12	\$364.96	\$4,000.00	\$4,000.00	\$375.20	\$643.20	670-1800-205330	Building and Land Maintenance	\$4,000.00		
\$3,440.76	\$3,523.23	\$4,000.00	\$5,271.66	\$2,322.66	\$3,981.70	670-1800-205335	Custodial Support/Supplies	\$5,271.66		
\$29,133.75	\$26,026.36	\$27,000.00	\$30,627.24	\$16,332.73	\$27,998.97	670-1800-205342	Plant Utilities	\$30,627.24		
\$7,967.35	\$9,270.69	\$8,000.00	\$8,000.00	\$8,650.21	\$14,828.93	670-1800-205351	Main Plant Parts	\$15,273.80		
\$26,745.24	\$19,483.15	\$20,000.00	\$20,000.00	\$12,905.48	\$22,123.68	670-1800-205352	Main Plant Consumables	\$25,000.00		
\$17,016.48	\$33,978.81	\$20,000.00	\$20,000.00	\$13,602.53	\$23,318.62	670-1800-205353	Main Plant Outside Services	\$20,000.00		
\$9,818.37	\$17,497.08	\$20,000.00	\$20,000.00	\$16,136.37	\$20,000.00	670-1800-205361	Field Parts	\$26,000.00		
\$1,426.67	\$3,022.71	\$5,000.00	\$5,000.00	\$2,178.88	\$3,735.22	670-1800-205362	Field Consumables	\$5,000.00		
\$16,809.64	\$11,372.43	\$15,000.00	\$15,000.00	\$13,501.86	\$23,146.05	670-1800-205363	Field Outside Services	\$23,840.43		
\$0.00	\$0.00	\$0.00	\$0.00	\$679.95	\$1,165.63	670-1800-205440	Equipment & Furniture	\$700.35		
\$0.00	\$230.04	\$5,000.00	\$11,000.00	\$8,609.52	\$14,759.18	670-1800-205470	Equipment Repair & Maintenance	\$15,201.95		
\$2,122.00	\$3,116.00	\$2,000.00	\$1,862.28	\$1,785.50	\$3,060.00	670-1800-205474	Mowing	\$3,151.80		
\$2,500.00	\$5,106.56	\$10,000.00	\$5,000.00	\$2,900.00	\$4,971.43	670-1800-205475	Tree Removal/Trimming	\$5,000.00		
\$0.00	\$0.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00	670-1800-208000	Operating Contingency	\$25,000.00		
\$309,886.78	\$250,732.95	\$303,150.00	\$301,705.81	\$180,729.68	\$315,963.94		MATERIALS AND SERVICES	\$387,081.43		
\$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	\$250,000.00		
\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$100,000.00	\$200,000.00		TRANSFERS OUT	\$250,000.00		
\$795,031.60	\$751,298.76	\$961,850.00	\$948,846.81	\$467,550.61	\$834,416.10		TOTAL REQUIREMENTS	\$1,010,811.48		
\$210,850.05	\$304,715.23	\$293,500.05	\$267,277.16	\$382,057.86	\$393,358.03		ENDING BALANCE	\$726,389.70		

Streets Operations 100-1040

				(Soft Close 2)									
2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027	2026-2027	2026-2027
3rd Preceding Year	2nd Preceding Year	1st Preceding Year	Adopted Budget by City Council	Actual to Jan 2025	Estimated Actual	Account Number	Description	Proposed Budget by Officer	Approved Budget by Committee	Adopted Budget by City Council			
\$67,072.93	\$65,580.85	\$61,680.85	\$72,095.14	\$72,095.14	\$72,095.14	100-1040-300101	BEGINNING BALANCE	\$50,557.29	\$50,557.29	\$50,557.29			
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1040-304481	Grants	\$0.00	\$0.00	\$0.00			
\$81,471.10	\$80,588.78	\$72,000.00	\$82,033.24	\$41,444.76	\$71,048.16	100-1040-304650	Tax - State Highway	\$73,179.60	\$73,179.60	\$73,179.60			
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1040-314861	Transfer From City Services	\$0.00	\$0.00	\$0.00			
\$81,471.10	\$80,588.78	\$72,000.00	\$154,128.38	\$113,539.90	\$143,143.30		RESOURCES	\$123,736.89	\$123,736.89	\$123,736.89			
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		Administrative Personnel	\$0.00	\$0.00	\$0.00			
\$16,690.74	\$14,601.71	\$18,000.00	\$18,427.00	\$12,263.01	\$28,408.33	100-1040-105140	Public Works Personnel	\$19,253.00	\$19,253.00	\$19,253.00			
\$1,331.89	\$1,071.70	\$1,900.00	\$2,012.00	\$878.98	\$1,506.82	100-1040-105140	Fringe Benefits	\$2,012.00	\$2,012.00	\$2,012.00			
\$5,953.35	\$3,090.73	\$3,600.00	\$3,779.00	\$3,254.38	\$5,578.94	100-1040-105141	Insurance Benefits	\$3,779.00	\$3,779.00	\$3,779.00			
\$2,472.77	\$1,992.02	\$4,000.00	\$4,156.00	\$2,750.30	\$4,714.80	100-1040-105142	Regular PERS System	\$4,156.00	\$4,156.00	\$4,156.00			
\$26,448.75	\$20,756.16	\$27,500.00	\$28,374.00	\$19,146.67	\$40,208.89		PERSONNEL	\$29,200.00	\$29,200.00	\$29,200.00			
\$2,985.00	\$3,678.14	\$4,300.00	\$4,297.00	\$4,662.73	\$4,662.73	100-1040-205222	Insurance	\$5,828.41	\$5,129.00	\$5,129.00			
\$1,148.91	\$747.42	\$1,000.00	\$341.66	\$0.00	\$0.00	100-1040-205312	Equipment Fuel/Tires/Parts	\$3,000.00	\$3,000.00	\$3,000.00			
\$2,313.60	\$3,954.33	\$2,700.00	\$0.00	\$304.04	\$521.21	100-1040-205313	Eqpt Repair (Included in 205470)	\$536.85	\$536.85	\$536.85			
\$266.91	\$17.40	\$600.00	\$5,000.00	\$472.43	\$809.88	100-1040-205317	Tools and Small Equipment	\$5,000.00	\$5,000.00	\$5,000.00			
\$3,455.07	\$9,274.76	\$6,000.00	\$3,000.00	\$5,260.28	\$6,000.00	100-1040-205361	Field Parts	\$6,180.00	\$6,180.00	\$6,180.00			
\$1,360.48	\$1,220.14	\$1,500.00	\$2,000.00	\$71.50	\$122.57	100-1040-205362	Field Consumables	\$2,000.00	\$2,000.00	\$2,000.00			
\$3,585.00	\$3,952.00	\$3,000.00	\$599.06	\$286.96	\$491.93	100-1040-205363	Field Outside Services	\$600.00	\$600.00	\$600.00			
\$19,602.28	\$17,989.84	\$18,000.00	\$21,808.95	\$13,705.06	\$23,494.39	100-1040-205411	Street Lighting	\$24,199.22	\$24,199.22	\$24,199.22			
\$0.00	\$0.00	\$0.00	\$922.50	\$2,751.74	\$4,717.27	100-1040-205470	Equipment Repair & Maintenance	\$4,858.79	\$4,858.79	\$4,858.79			
\$12,559.00	\$15,044.00	\$10,000.00	\$9,042.04	\$7,027.00	\$9,500.00	100-1040-205474	Mowing	\$10,000.00	\$10,000.00	\$10,000.00			
\$9,238.18	\$2,250.00	\$10,000.00	\$7,500.00	\$1,200.00	\$2,057.14	100-1040-205475	Tree Removal/Trimming	\$3,500.00	\$3,500.00	\$3,500.00			
\$56,514.43	\$58,128.03	\$57,100.00	\$54,511.21	\$35,741.74	\$52,377.12		MATERIALS AND SERVICES	\$65,703.27	\$65,003.86	\$65,003.86			
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1040-217126	Transfer To Streets Reserve	\$0.00	\$0.00	\$0.00			
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		TRANSFERS OUT	\$0.00	\$0.00	\$0.00			
\$82,963.18	\$78,884.19	\$84,600.00	\$82,885.21	\$54,888.41	\$92,586.01		TOTAL REQUIREMENTS	\$94,903.27	\$94,203.86	\$94,203.86			
\$65,580.85	\$67,285.44	\$49,080.85	\$71,243.17	\$58,651.49	\$50,557.29		ENDING BALANCE	\$28,833.63	\$29,533.03	\$29,533.03			

Streets Capital Reserve 150-1040

2022-2023 3rd Preceding Year	(Soft Close 2) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to April 2026	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$101,355.68	\$104,557.17	\$61,157.17	\$66,499.87	\$37,022.00	\$37,022.00	150-1040-300101	BEGINNING BALANCE	\$37,941.83	\$37,941.83	
\$0.00	\$250,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	150-1040-304481	Grants (ODOT)	\$250,000.00	\$250,000.00	
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		Street fee	\$56,000.00	\$0.00	
\$4,000.00	\$0.00	\$115,000.00	\$100,000.00	\$75,000.00	\$100,000.00	150-1040-314861	Transfer From City Services	\$215,000.00	\$215,000.00	
\$13,000.00	\$0.00	\$0.00	\$50,000.00	\$37,500.00	\$50,000.00	150-1040-314883	Transfer From Urban Renewal	\$70,000.00	\$70,000.00	
\$118,355.68	\$354,557.17	\$216,157.17	\$216,499.87	\$149,522.00	\$187,022.00		RESOURCES	\$628,941.83	\$572,941.83	
\$2,429.88	\$3,620.70	\$3,000.00	\$2,628.00	\$2,729.00	\$2,977.09	150-1040-105110	Water Lead	\$2,741.00	\$2,741.00	
\$0.00	\$44.46	\$0.00	\$523.00	\$527.74	\$575.72	150-1040-105111	Wastewater Lead	\$545.00	\$545.00	
\$0.00	\$109.06	\$0.00	\$0.00	\$0.00	\$0.00	150-1040-105114	Utility Worker 2 (Field Utility A)	\$0.00	\$0.00	
\$0.00	\$0.00	\$0.00	\$0.00	\$23.08	\$25.18	150-1040105122	Utility Worker 1 (Field Utility B)	\$0.00	\$0.00	
\$2,429.88	\$3,774.22	\$3,000.00	\$3,151.00	\$3,279.82	\$3,577.99		Public Works Personnel	\$3,286.00	\$3,286.00	
\$199.50	\$274.05	\$600.00	\$336.00	\$234.00	\$255.27	150-1040-105140	Fringe Benefits	\$350.00	\$350.00	
\$791.08	\$982.87	\$2,000.00	\$631.00	\$732.00	\$798.55	150-1040-105141	Insurance Benefits	\$657.00	\$657.00	
\$510.14	\$779.91	\$1,000.00	\$694.00	\$873.00	\$952.36	150-1040-105142	Regular PERS System	\$736.00	\$736.00	
\$3,930.60	\$5,811.05	\$6,600.00	\$4,812.00	\$5,118.82	\$5,584.17		PERSONNEL	\$8,315.00	\$8,315.00	
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1040-207120	Transfer To City Services	\$0.00	\$0.00	
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1040-217125	Transfer To Visitor Amenities	\$0.00	\$0.00	
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		TRANSFERS OUT	\$0.00	\$0.00	
\$0.00	\$0.00	\$0.00	\$0.00	(\$3,504.00)	(\$3,504.00)	150 1040 407942	Boardwalk Electric Undergrndng	\$0.00	\$0.00	
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1040-407946	Capital Outlay - Parking/Paving	\$0.00	\$0.00	
\$9,867.91	\$304,587.79	\$190,000.00	\$165,000.00	\$146,561.30	\$147,000.00	150-1040-407947	Capital Outlay - Street Projects	\$577,500.00	\$522,500.00	
\$9,867.91	\$304,587.79	\$190,000.00	\$165,000.00	\$143,057.30	\$143,496.00		CAPITAL OUTLAYS	\$577,500.00	\$512,500.00	
\$13,798.51	\$310,398.84	\$196,600.00	\$169,812.00	\$148,176.12	\$149,080.17		TOTAL REQUIREMENTS	\$585,815.00	\$530,815.00	
\$104,557.17	\$44,158.33	\$19,557.17	\$46,687.88	\$1,345.88	\$37,941.83		ENDING BALANCE	\$43,126.83	\$42,126.83	

Storm Drains Operations 100-1050

(Soft Close 2)				2025-2026																
2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	Account Number	Description	2026-2027	2026-2027	2026-2027	2026-2027	2026-2027	2026-2027	2026-2027	2026-2027	2026-2027	2026-2027	2026-2027	2026-2027
3rd Preceding Year	2nd Preceding Year	1st Preceding Year	Adopted Budget by City Council	Actual to Jan 2025	Estimated Actual				Proposed Budget by Officer	Approved Budget by Committee	Adopted Budget by City Council									
\$41,135.59	\$19,874.43	\$9,674.43	\$23,242.01	\$23,242.01	\$23,242.01	100-1050-300101	BEGINNING BALANCE		\$36,510.56	\$36,510.56	\$36,510.56									
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100-1050-304481	Grants		\$0.00	\$0.00	\$0.00									
\$0.00	\$10,000.00	\$30,000.00	\$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									
\$41,135.59	\$29,874.43	\$39,674.43	\$53,242.01	\$38,242.01	\$53,242.01		RESOURCES		\$66,510.56	\$66,510.56	\$66,510.56									
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		Administrative Personnel		\$0.00	\$0.00	\$0.00									
\$10,953.80	\$10,556.18	\$16,500.00	\$18,427.00	\$6,281.38	\$10,768.08		Public Works Personnel		\$19,253.00	\$19,253.00	\$19,253.00									
\$961.10	\$775.78	\$1,800.00	\$1,962.00	\$448.42	\$768.72		Fringe Benefits		\$2,050.00	\$2,050.00	\$2,050.00									
\$4,183.56	\$1,965.09	\$3,300.00	\$3,685.00	\$1,696.12	\$2,907.63		Insurance Benefits		\$3,851.00	\$3,851.00	\$3,851.00									
\$1,656.86	\$1,324.76	\$3,600.00	\$4,054.00	\$1,471.22	\$2,522.09		Regular PERS System		\$4,313.00	\$4,313.00	\$4,313.00									
\$14,532.86	\$13,432.50	\$23,700.00	\$26,405.00	\$8,649.44	\$14,827.61		PERSONNEL		\$27,666.00	\$27,666.00	\$27,666.00									
\$2,856.93	\$5,499.53	\$5,500.00	\$0.00	\$0.00	\$0.00	100-1050-205313	Eqpt Repair (Included In 205470)		\$0.00	\$0.00	\$0.00									
\$63.99	\$0.00	\$500.00	\$500.00	\$386.00	\$661.71	100-1050-205317	Tools and Small Equipment		\$681.57	\$681.57	\$681.57									
\$584.92	\$0.00	\$300.00	\$500.00	\$276.15	\$473.40	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	\$5,000.00	\$3,435.44	\$768.72	100-1050-205470	Equipment Repair & Maintenance		\$5,000.00	\$5,000.00	\$5,000.00									
\$3,505.84	\$5,499.53	\$6,300.00	\$6,000.00	\$4,097.59	\$1,903.83		MATERIALS AND SERVICES		\$6,181.57	\$6,181.57	\$6,181.57									
\$21,261.16	\$20,121.34	\$31,500.00	\$34,128.00	\$12,747.03	\$16,731.45		TOTAL REQUIREMENTS		\$33,847.57	\$33,847.57	\$33,847.57									
\$19,874.43	\$9,753.09	\$8,174.43	\$19,114.01	\$25,494.98	\$36,510.56		ENDING BALANCE		\$32,663.00	\$32,663.00	\$32,663.00									

Storm Drains Capital Reserve 150-1050

2022-2023 3rd Preceding Year	(Soft Close 2) 2023-2024 2nd Preceding Year	2024-2025 1st Preceding Year	2025-2026 Adopted Budget by City Council	2025-2026 Actual to Jan 2025	2025-2026 Estimated Actual	Account Number	Description	2026-2027 Proposed Budget by Budget Officer	2026-2027 Approved Budget by Budget Committee	2026-2027 Adopted Budget by City Council
\$70,198.01	\$113,811.49	\$61,446.49	\$49,936.18	\$49,936.18	\$49,936.18	150-1050-300101	BEGINNING BALANCE	\$57,550.09	\$57,550.09	
\$0.00	\$0.00	\$0.00	\$30,000.00	\$15,000.00	\$30,000.00	150-1050-314861	Transfer From City Services	\$120,000.00	\$120,000.00	
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		Storm Drain Fee	\$56,000.00	\$0.00	
\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$25,000.00	\$50,000.00	150-1050-314883	Transfer From Urban Renewal	\$150,000.00	\$150,000.00	
\$120,198.01	\$113,811.49	\$61,446.49	\$129,936.18	\$89,936.18	\$129,936.18		RESOURCES	\$383,550.09	\$327,550.09	
\$552.13	\$2,120.48	\$4,200.00	\$3,151.00	\$1,083.66	\$1,857.70		Public Works Personnel	\$3,286.00	\$3,286.00	
\$41.38	\$153.91	\$400.00	\$336.00	\$77.86	\$133.47		Fringe Benefits	\$350.00	\$350.00	
\$177.11	\$510.05	\$1,400.00	\$631.00	\$212.36	\$364.05		Insurance Benefits	\$657.00	\$657.00	
\$115.90	\$404.01	\$700.00	\$694.00	\$257.17	\$440.86		Regular PERS System	\$136.00	\$136.00	
\$886.52	\$3,188.45	\$6,700.00	\$4,812.00	\$1,631.05	\$2,796.09		PERSONNEL	\$4,429.00	\$4,429.00	
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1050-407922	Capital Outlay - Improvements	\$0.00	\$0.00	
\$0.00	\$48,145.00	\$0.00	\$0.00	\$0.00	\$0.00	150-1050-407942	Capital Outlay - Infrastructure	\$0.00	\$0.00	
\$5,500.00	\$8,250.00	\$0.00	\$107,000.00	\$40,604.87	\$69,590.00	150-1050-407947	Capital Outlay - Storm Drain Projects	\$321,000.00	\$321,000.00	
\$5,500.00	\$56,395.00	\$0.00	\$107,000.00	\$40,604.87	\$69,590.00		CAPITAL OUTLAYS	\$321,000.00	\$321,000.00	
\$6,386.52	\$59,583.45	\$6,700.00	\$111,812.00	\$42,235.92	\$72,386.09		TOTAL REQUIREMENTS	\$325,429.00	\$325,429.00	
\$113,811.49	\$54,228.04	\$54,746.49	\$18,124.18	\$47,700.26	\$57,550.09		ENDING BALANCE	\$58,121.09	\$2,121.09	

CITY OF YACHTS
CAPITAL IMPROVEMENT PROJECTS

6/14/2026

PRIORITY	MASTER PLAN	DEPARTMENT / DETAIL	ESTIMATED COST	CIP BUDGET		FISCAL 2025-2026		SPEND or CARRY		CIP 5 YEAR PROJECTION					FISCAL CIP >5YRS	TOTAL CIP
				ADOPTED APPROF	APPROF AFTER RECLASS	(ACTUAL) SPEND TO DATE	(REMAINING) AVAILABLE TO YEAR END	Estimated Spending through 4/30	CARRY FORWARD	FISCAL CIP YR1	FISCAL CIP YR2	FISCAL CIP YR3	FISCAL CIP YR4	FISCAL CIP YR5		
		STREETS														
		EAST 2ND STREET PH 3 - LOMA to RIVER RD 580														
		Loma to River Rd General Engineering	13,000	20,000	0	47,511	2,489	0	0	60,000						0
		Loma to River Rd General Construction	187,000	30,000	50,000	47,511	2,489	0	0	60,000						0
		STREET PROJECTS														
		Crosswalk Flashers	50,000	0	3,110	3,110	0	0	0	50,000						0
		Oceanview Drive	100,000	0	10,000	3,567	6,433	0	0	50,000						0
		Street Paving Upgrades	100,000	110,000	96,890	90,306	6,584	3,000	0	50,000						0
		West 3rd Street Engineering - Streets	250,000	5,000	5,000	4,930	70	0	0	357,500						0
		West 3rd Street Construction	500,000	0	0	0	0	0	0	500,000						0
		Underground Utilities - Ocean View Drive - 2nd St to 7th - Phase 1	100,000	0	0	0	0	0	0	100,000						0
		Equipment - Street Paving Roller	10,000	0	0	0	0	0	0	10,000						0
		Transportation Growth Master Plan	10,000	0	0	0	0	0	0	10,000						0
		TOTAL GENERAL STREETS BEFORE CAPITALIZED LABOR	1,210,000	165,000	165,000	148,425	15,575	9,433	0	522,500	610,000	110,000	110,000	110,000	110,000	160,000
		STORM DRAINS														
		Loma to River Rd Storm Drains	40,000	40,000	40,000	37,590	2,410	0	0	60,000						0
		Maintenance Storm Drain	60,000	60,000	35,000	0	1,136	0	0	181,000						0
		West 3rd Street Engineering - Storm Drains	7,000	7,000	7,000	5,864	1,136	0	0	80,000						0
		West 3rd Street Storm Drains Construction	0	0	10,000	0	10,000	10,000	0	20,000						0
		Overlook Drive Storm Drain Upgrade Engineering and Consturc	0	0	15,000	0	15,000	15,000	0	20,000						0
		Storm Drain Master Plan	0	0	0	0	0	0	0	20,000						0
		Oceanview Drive Storm Drains	0	0	0	0	0	0	0	20,000						0
		TOTAL GENERAL STREETS BEFORE CAPITALIZED LABOR	100,000	107,000	107,000	43,454	63,546	26,135	35,000	321,000	20,000	0	0	0	0	20,000
		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	40,000	12,000	0	0	0	0	20,000						40,000
		Exterior Rehabilitation, ADA Compliance & Safety Review	12,000	10,000	0	0	0	0	0	60,000						60,000
		Code Compliance Vehicle	13,166	13,000	0	13,166	0	0	0	50,000						13,000
		Radar Speed Trailer	5,609	6,000	5,935	5,935	0	0	0	50,000						50,000
		Masterplan Project Implementations - City Hall	50,000	0	5,935	5,935	0	0	0	50,000						50,000
		City Hall Lighting Upgrade	127,324	121,000	127,324	127,324	0	0	0	8,000						8,000
		Generator Rehousing and Relocation for City Hall	8,000	0	2,189	2,189	0	0	0	12,500						12,500
		Trolley Purchase	12,500	0	2,189	2,189	0	0	0	60,000						60,000
		Trolley Signage	2,189	0	0	0	0	0	0	190,000						190,000
		North wall repair - upgrade window and remove drawer - to fix leak	10,000	5,000	0	0	0	0	0	55,000						55,000
		Starlink Antenna	0	0	0	0	0	0	0	55,000						55,000
		Security Removal	10,000	0	0	0	0	0	0	55,000						55,000
		TOTAL BEFORE CAPITALIZED LABOR	351,788	168,000	168,000	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	450,000	250,000	40,707	209,293	25,000	135,000	20,000						600,000
		Landmark Park and Improvements	875,000	250,000	100,000	0	100,000	0	100,000	885,000						885,000
		Estuary Walkway Construction	200,000	100,000	100,000	0	100,000	0	100,000	5,000						100,000
		Underground Utilities	0	0	0	0	0	0	0	50,000						50,000
		Evaluation of Mobile Trail Park retaining wall	0	0	0	0	0	0	0	250,000						250,000
		Masterplan Project Implementations - Parks and Trails	0	0	0	0	0	0	0	450,000						450,000
		TOTAL BEFORE CAPITALIZED LABOR	2,275,000	350,000	350,000	40,707	309,293	25,000	285,000	1,010,000	450,000	250,000	250,000	250,000	150,000	2,355,000
		COMMONS														
		Cutters, Pesticide, Paint, Roof Repair	80,000	10,000	5,000	374	4,626	4,626	0	80,000						80,000
		Emergency Shelter - Commons	25,000	50,000	53,960	53,960	0	0	0	5,000						10,000
		Sound / Lighting Updates	15,000	15,000	15,000	0	15,000	0	0	200,000						0
		Generator Rehousing and Relocation - Resiliency Measure	0	0	0	0	0	0	0	0						200,000

CITY OF YACHTS
CAPITAL IMPROVEMENT PROJECTS

6/14/2028

PRIORITY	MASTER PLAN	DEPARTMENT / DETAIL	ESTIMATED COST	CIP BUDGET		FISCAL 2025-2028		SPEND or CARRY		CIP 5 YEAR PROJECTION						TOTAL CIP
				ADOPTED APPROP	APPROPS AFTER RECLASS	(ACTUAL) SPEND TO DATE	(REMAINING) AVAILABLE TO YEAR END	CARRY FORWARD	FISCAL CIP YR1	FISCAL CIP YR2	FISCAL CIP YR3	FISCAL CIP YR4	FISCAL CIP YR5	FISCAL CIP >5YRS		
		Park Plan / Civic Plan / Masterplan		20,000	49,2026	49,2026	0	0	0	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031	102K*
		Masterplan Project Implementations	150,000	25,000	5,025	5,025	0	0	0	100,000	300,000	100,000	100,000	100,000	100,000	500,000
		Public Restroom	30,000	45,000	0	49,458	5,42	0	0	45,000	105,000	45,000	45,000	45,000	45,000	300,000
		Stairs NE Entrance	105,000	0	0	0	0	0	0	0	0	0	0	0	0	105,000
		Commons NE Entrance	40,000	160,000	4,169	155,831	10,000	145,831	445,831	200,000	1,000,000	1,000,000	1,000,000	1,000,000	445,831	2,200,000
		Existing Pavilion Upgrades	0	0	15,939	15,960	0	0	0	55,000	15,000	0	0	0	0	55,000
		Commons Addition for YFAP	0	0	15,060	15,060	0	0	0	50,000	0	0	0	0	0	15,000
		YFAP - Yachts Events and Recreation Center - Greenpace Pavilion (New)	50,000	0	0	0	0	0	0	50,000	0	0	0	0	0	50,000
		DEQ Soil Testing from Healing Oil Tank Area was removed + remediation	50,000	0	0	0	0	0	0	5,000	0	0	0	0	0	50,000
		North end roof upgrade to membrane	14,500	0	0	0	0	0	0	0	0	0	0	0	0	14,500
		Commons Storage Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL BEFORE CAPITALIZED LABOR	589,500	325,000	319,984	143,985	175,999	14,626	160,831	785,831	825,000	1,100,000	1,150,000	100,000	100,000	4,060,831
		LIBRARY														
		Preconstruction and Construction	1,150,000	880,000	880,000	879,509	0	0	0	0	0	0	0	0	0	0
		Interior Finishing	100,000	100,000	140,000	126,864	13,136	13,000	0	0	0	0	0	0	0	0
		Interior Wall Treat	25,000	25,000	0	0	0	0	0	0	0	0	0	0	0	0
		ADA Push Buttons for Doors	40,000	0	0	0	0	0	0	0	40,000	0	0	0	0	40,000
		Final Landscaping	55,000	0	0	0	0	0	0	25,000	0	0	0	0	0	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	0	0	0	0	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	3,075,000	7,730,000	5,291,000	475,000	625,000	9,263,000	26,459,000
		GENERAL FUNDS TOTAL	6,296,288	2,403,000	2,382,984	1,777,481	605,032	115,617	480,831	2,757,831	2,135,000	1,565,000	515,000	485,000	8,880,831	
		GRAND TOTAL	30,766,388	4,886,000	4,639,973	2,570,148	1,049,233	547,743	1,325,831	5,832,831	9,865,000	6,806,000	2,040,000	1,140,000	9,728,000	35,339,831

(246,027)

FY 2025-26 Community Grants

Yachats Food Pantry \$15,000

Recipient: Y. Community Presbyterian Church
Vendor # 23445
Check # 25479
Check Date: 1/14/26

Cape Perpetua Collaborative \$10,000

Recipient: Discover Your Northwest
Vendor # 23339
Check # 25374
Check Date: 12/4/25

View the Future \$10,000

Recipient: View the Future
Vendor # 23401
Check # 25376
Check Date: 12/4/25

Don's Place \$7,000

Recipient: Y. Community Collaborative
(Contact: Yachats Presbyterian Church)
Vendor # 23895
Check # 25480
Check Date: 1/14/26

Oregon Coast Aquarium \$2,000

Recipient: Oregon Coast Aquarium
Vendor # 24004
Check # 25481
Check Date: 1/14/26

Wild Things (event) \$2,000

Recipient: Yachats Area Chamber of Commerce
(Contact: Candi Claussen 916-547-0422)
Vendor # 10020
Check # 25478
Check Date: 1/14/26

Yachats Pride \$1,200

Recipient: Yachats Pride
Vendor # 23336
Check # 25373
Check Date: 12/4/25

Concerned Citizens for Clean Air \$1,000

Recipient: Concerned Citizens for Clean Air
Vendor # 23549
Check # 25379
Check Date: 12/4/25

The following pages were used to print relevant payment information on copies of letter to recipients

FTE Projections
FY 26-37

Staffing by Department	CH	Commons	LCM	Library	Parks Trails	VA	Streets	Drains	Water	Wastewater	Capital
	100-1010	100-1020	100-1025	100-1030	100-1035	100-1045	100-1040	100-1050	660-1700	670-1800	Projects
ADMINISTRATION											
City Manager	105101	45.0%	4.5%	2.0%	2.0%	2.0%	4.5%	0.0%	22.0%	18.0%	0.0%
Deputy City Recorder	105102	60.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	22.0%	18.0%	0.0%
<i>FY24-25 Inc. WOC: FY26 req rate</i>											
Clerk III - Bookkeeper	105103	60.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	22.0%	18.0%	0.0%
CIP Coordinator	105104	25.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	27.5%	22.5%	0.0%
Clerk II - Utility Billing / CSC	105105	20.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	44.0%	36.0%	0.0%
Planner	105108	80.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.0%	9.0%	0.0%
Administrative Assistant	105109	75.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Comm Spaces Coordinator	105115	0.0%	85.0%	15.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Part - Time Librarian	105116				100.0%						
Part-Time Children's Librarian	105130				100.0%						
PUBLIC WORKS											
Water Lead	105110	5.0%	0.5%	1.0%	1.0%	2.0%	0.5%	2.0%	2.0%	60.0%	25.0%
WasteWater Lead	105111	2.5%	0.5%	0.5%	0.5%	0.5%	0.5%	2.5%	2.5%	10.0%	75.0%
Utility Field Foreman	105121	2.0%	2.0%	0.5%	0.5%	0.5%	2.5%	6.0%	6.0%	60.0%	20.0%
Utility Worker 2	105114	0.5%	0.5%	0.5%	0.5%	0.5%	2.5%	2.5%	2.5%	10.0%	80.0%
Utility Worker 1	105122	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	30.0%	50.0%
Code Enforcer/PW	105119	20.0%	5.0%	3.0%	2.0%	5.0%	20.0%	5.0%	20.0%	15.0%	0.0%
Certified Water Technician	105118	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.0%	60.0%	30.0%

Rates used for benefits
 Fringe Benefit Rate 10.7%
 Insurance Benefit Rate 20.0%
 PERS Rate 22.4%

Current Rates MARCH 2026

YOUR CURRENT CONTRIBUTION RATES

Rate Category	Normal Cost Rate Percentage	Combined UAL Rate Percentage	Net Rate Percentage
IBES General Service	15.96%		27.59%
PERS Police & Fire	15.30%		27.54%
CITY OF GENERAL SERVICE	9.82%	12.23%	22.05%
OpsSP Police & Fire	15.09%		27.32%