City of Yachats
Public Works and Streets Committee Meeting
To Be Held Via Zoom & In Person
Tuesday, August 11, 2026, 2:00 PM

In Person Meeting Location:
Commons Building, Civic Meeting Room 1
441 N. Hwy 101, Yachats OR 97498

Join Zoom Meeting
https://us02web.zoom.us/j/87044929816
Meeting ID: 870 4492 9816

Agenda

I. Call to Order

a. Committee Attendance

Work Session

- Rick presentation re: tiered rates, calculator, and other approaches to rates
- Committee members present their ideas for levels of Tiered Rates
- Options for balancing Public Works Budget: Storm and/or Street Fees, Reducing 2 included units to 1 or 0, other options for consideration.
- Water Conservation Recommendations

Regular Session

II. Announcements & Correspondence

III. Citizens' Concerns (limited to items not on the Agenda, 5-minute limitation per person)

IV. Reports

a. Meeting Summary

b. Fire Dept Report

c. Emergency Preparedness Committee Report

d. Public Works Report

e. PW Finance Report

f. Monthly Speed Data

V. Current Business

a. CIP Review for '26-'27 - Focus on remaining 2026 projects

b. Report on CLPUD Street Lighting information on hold until September Meeting

VI. Other Business

a. From Commission

b. From Staff

c. Next Meeting

VII. Adjourn

This meeting is open to the public and interested citizens are invited to attend. This meeting will be audio taped. All items to be considered by the Commission must be submitted to City Hall no later than one week prior to the meeting. Minutes of all public meetings are available for review on the City website at www.yachatsoregon.org. In accordance with ORS 192.630, City of Yachats will make a good faith effort to provide accommodations for any person desiring to attend a public meeting, if the request is made at least 48 hours in advance of the meeting time. The meeting room is physically accessible to persons with mobility devices; a sign language or foreign language interpreter may be available, with advance notice. Call City Hall at 541-547-3565 or Oregon Relay 1- 800-735-2900 (TDD) two days in advance.
POSTED August 7, 2026 By: Neal Morphis, Deputy Recorder

CITY OF YACHATS

PUBLIC WORKS AND STREETS COMMITTEE

SUMMARY MINUTES

July 14, 2026

Work Session **start time 2:02pm**

GSI Presentation

Suzanne de Szoeke of GSI Water Solutions presented an overview of water conservation efforts applicable to the City of Yachats and the Midcoast region. GSI prepared the City's Water Management and Conservation Plan (WMCP) and Source Water Protection Plans and will be involved in future updates. The presentation reviewed the importance of water conservation on the Midcoast, noting that local water supplies are largely dependent on rainfall and surface water, summer stream flows are lowest when water demand is generally highest, and drought and changing climate conditions may increase pressure on water supplies.

The presentation reviewed the City's WMCP, including required conservation measures, water audits, system-wide metering, water-loss analysis, public education, technical and financial assistance, efficient fixtures, water reuse, and tiered water rates. A tiered rate structure was described as a system in which the rate increases when water use exceeds established thresholds. The Committee discussed how tiered rates are structured and whether the higher rate applies only to water used above the threshold.

Leak detection was also discussed. GSI described listening devices and Advanced Metering Infrastructure (AMI) as tools that can assist in identifying leaks and abnormal customer water use. Seal Rock Water District was identified as an example of a water provider using AMI. Public education and outreach to lodging facilities and vacation rentals were discussed as opportunities to increase awareness of the City's summer water constraints.

GSI also reviewed the Midcoast Water Conservation Consortium, a partnership of water providers formed to share knowledge and resources, promote water conservation, and improve regional water-supply resiliency. The Consortium develops public outreach materials, provides water-efficient fixtures and leak-detection tablets, participates in community events, and is developing outreach to lodging providers.

The City's Drinking Water Protection Plan was discussed, including risks associated with wildfire, drought and low flows, climate change, forest management, development, property management, and aging infrastructure. Strategies include public education, source-water protection, infrastructure management, planning, monitoring, contamination prevention, and watershed restoration. The Midcoast Water Planning Partnership and its regional Water Action Plan were also discussed.

Committee members discussed the relationship between water conservation, future development, and the City's ability to provide dependable water supplies. Particular concern was expressed about the potential effects of additional development and accessory dwelling units, as well as the need to plan for future water demand under changing climate conditions. The Committee also discussed water availability for firefighting and the potential need for additional water storage in the future.

GSI advised that the City's Drinking Water Protection Plan is approaching its five-year update period. Committee members were encouraged to review the existing plan before the update is undertaken.

Committee Members Present Their Trial with Rick's Calculator & Tiered Rates

The Committee continued its discussion of tiered water rates and the City's water-use data. Members discussed the potential conservation benefits of tiered pricing and the need to understand actual customer usage before determining appropriate rate tiers.

The Committee discussed a 12-month customer usage data report prepared by the utility clerk. The data will be sorted to identify natural breaks in consumption and potential thresholds for tiered rates. Members also discussed identifying the City's largest water users and the number of customers with little or no recorded water use.

The existing base rate and the inclusion of two units of water were discussed. The Committee noted that the base was increased to account for two included units, but customer usage data indicates that many properties use little or no water. The relationship between water sales and the financial stability of the water department was also discussed.

Options for Balancing Public Works Budget

The Committee discussed the financial implications of water usage and the need to evaluate the City's rate structure in conjunction with customer-use data. The Committee reviewed the consolidated financial information available through June 30 and noted that revenues were approximately 99.58% of budget.

The Committee requested that the individual water and wastewater financial information be reviewed in greater detail at a future meeting to determine how each component performed against its budget. The financial report had recently been posted to the City's website.

The agenda identified storm and/or street fees, reducing the current two included units to one or zero, and other options as potential approaches to balancing the Public Works budget. The transcript primarily reflects discussion of the included water units, customer usage, tiered rates, and the financial performance of the water and wastewater functions; no specific action or recommendation regarding a storm or street fee was recorded.

Regular Session

I. Call to Order

The Public Works and Streets Committee meeting was called to order. The Committee proceeded with an abbreviated agenda due to members needing to leave for other events that afternoon.

II. Announcements & Correspondence

The Committee received an update regarding the Fire Department. The Fire Department is undergoing organizational changes, and the new Fire Chief is expected to increase coordination with the City and community. The Fire Department is also interested in working with the City's Emergency Preparedness Committee.

The Committee was advised that concerns regarding the possible loss of ambulance service were unfounded and that ambulance service would continue to be provided.

III. Citizens' Concerns

The Committee returned to the Citizens' Concerns item near the end of the meeting. One person was present online, but no citizen comments were received.

IV. Reports

a. Meeting Summary

No discussion of the prior meeting summary.

b. Fire Dept Report

The Committee discussed the Fire Department's organizational changes and increased interest in emergency preparedness and coordination with the City. The Committee also discussed the importance of maintaining adequate water reserves for firefighting.

c. Emergency Preparedness Workgroup Report

Supplies for the City's emergency preparedness program had been ordered and delivered. Shelving had been constructed in the Conex, and volunteers were scheduled to begin sorting and distributing supplies among the City's Conex locations.

Testing of the water associated with the emergency preparedness supplies was reported as successful. An additional portable system was ordered for another Conex, with the goal of eventually providing the equipment at all Conex locations. The existing larger system at Radar was reported to remain operational, with a nearby water tank providing an additional potential water source.

The Committee also discussed the proposed placement of an emergency preparedness Conex near the Horizon Hill water tank.

d. Public Works Report

Public Works staff reported that the department had been very busy during June. Water efficiency for June was reported at approximately 92%.

A leak-detection company was scheduled to work with Public Works staff. Two City employees were expected to participate, including one employee assisting with meter-box preparation and another working with City leak-detection equipment. The work was described as both leak detection and staff training.

The Committee also received an update on the new reservoir site. The site had been surveyed, and the geotechnical engineer, engineer, excavator, and City staff were scheduled to walk the site. Work was being coordinated for the access road and related improvements, with the goal of completing the geotechnical work before the end of summer.

The Committee discussed the City's water storage and firefighting capacity. The water department maintains substantial reserves in its tanks, particularly during summer, to ensure water is available in the event of fire. Long-term discussion included the possibility of additional elevated storage to improve protection from fire approaching from the east.

The Committee also discussed long-term water supply options, including additional reservoirs, potential use of existing high-elevation areas, water reuse, and other future sources. South Lincoln Water District remains an important backup source. The City's relationship with South Lincoln was reported to be strong, and the existing agreement provides additional water-supply security.

Current stream conditions were discussed. Combined flows from Salmon Creek and Reedy Creek conditions described as favorable compared with the same period the previous year. The Committee noted that late-season rainfall had contributed to current conditions.

A request was made for a Boardwalk update at the next meeting. Geotechnical work had recently been completed, and the engineer was expected to provide an update before final architectural drawings were completed.

i. Monthly Speed Data

The monthly speed data report was on hold until the August meeting, consistent with the agenda.

e. PW Finance Report

The Committee reviewed the consolidated financial report through June 30. Total revenue was reported at approximately 99.58% of budget.

Members requested additional review of the individual water and wastewater financial information to determine the performance of each component. The report was available through the City's website, and staff agreed to distribute the consolidated information for review before the next meeting.

V. Current Business

a. Report on CLPUD Street Lighting Information

The CLPUD street lighting report was on hold until the August meeting, consistent with the agenda.

VI. Other Business

a. From Commission

The Committee continued discussion of water-rate structure and customer-use information, with additional analysis of the 12-month usage data anticipated for the next meeting.

b. From Staff

Staff provided updates on the reservoir site, geotechnical work, emergency preparedness Conex, leak detection, and the City's water supply relationship with South Lincoln Water District.

c. Next Meeting

The next Public Works and Streets Committee meeting was scheduled for **August 11, 2026**.

VII. Adjourn

The meeting was adjourned at 3:23pm

	2.2025	3.2025	4.2025	5.2025	6.2025	7.2025	8.2025	9.2025	10.2025	11.2025	12.2025	1.2026	2.2026	3.2026	4.2026	5.2026	6.2026	7.2026
Gallons of Water Produced																		
Water Plant	3,201,800	3,344,100	4,017,200	3,767,100	3,980,800	5,327,200	5,205,500	4,551,900	4,037,800	3,698,000	3,463,500	4,503,300	3,300,800	3,153,200	4,099,000	4,263,800	4,825,300	5,338,000
Total	**3,201,800**	**3,344,100**	**4,017,200**	**3,767,100**	**3,980,800**	**5,327,200**	**5,205,500**	**4,551,900**	**4,037,800**	**3,698,000**	**3,463,500**	**4,503,300**	**3,300,800**	**3,153,200**	**4,099,000**	**4,263,800**	**4,825,300**	**5,338,000**
Gallons of Accounted for Water																		
Reservoir Level Feet	26.3	23.0	29.9	29.9	21.9	28.8	29.5	26.3	28.0	24.8	22.3	28.1	28.6	26.2	27.5	29.5	27.0	29.1
Reservoir +/- Gallons 41,666 per Foot	-141,664	-137,498	287,495	0	-333,328	287,495	29,166	-133,331	70,832	-133,331	-104,165	241,663	20,833	-99,998	54,166	83,332	-104,165	**87,499**
Waterline Flushing/Est. Water main breaks & leaks in gallons.	64,000	350,000	12,000	0	0	45,000	0	30,000	67,000	0	45,000	17,000	60,000	0	0	75,000	80,000	474,064
Gallons Sold	2,493,510	2,821,291	3,370,443	3,097,012	4,355,395	4,397,716	4,799,998	4,303,596	3,273,398	3,323,274	3,012,106	3,513,042	3,109,301	3,135,758	3,454,444	3,265,222	4,506,348	3,990,707
Total Water Accounted for	**2,415,846**	**3,033,793**	**3,669,938**	**3,097,012**	**4,022,067**	**4,730,211**	**4,829,164**	**4,200,265**	**3,411,230**	**3,189,943**	**2,952,941**	**3,771,705**	**3,190,134**	**3,035,760**	**3,508,610**	**3,423,554**	**4,482,183**	**4,552,270**
Final Water Report																		
Water Loss Efficiency	75%	91%	91%	82%	101%	89%	93%	92%	84%	86%	85%	84%	97%	96%	86%	80%	93%	85%
Unaccounted Gallons per Month	785,954	310,307	347,262	670,088	N/A	596,989	376,336	351,635	626,570	508,057	510,559	731,595	110,666	117,440	590,390	840,246	343,117	785,730
Unaccounted Gallons per Minute	19.5	7.0	8.0	15.5	N/A	13.8	8.7	8.1	14.5	11.8	11.8	16.9	2.6	2.7	13.7	19.5	7.9	18.2

Date: August 10, 2026

To: Bobbi Price, City Manager

From: Public Works Department

Re: July 2026 Public Works Report/WW CIP Report

Rainfall at Yachats Public Works:

	Inches			
	2026	**2025**	**2024**	**2023**
July	0.21	0.05	0.38	0.10
Rain year to date:	22.08	27.74	46.88	33.83

Total water produced: **5,338,000** gallons

Total water accounted for: **4,552,270** gallons Water loss efficiency: **85**%
Note: See Distribution Sys. notes in **red text** for detailed information about water loss efficiency.

Total wastewater treated**:** **4,291,000** gallons

The following is a list of what was done by Public Works staff in July 2026.

Streets:

- Multiple potholes filled.
- Curb painting at the state park.
- Removed broken stop sign from W. 6th St.

Storm Drainage:

- Storm drain cleaning.
- Brush cut multiple storm drains.

Water Treatment Plant:

- Water systems operations.
- Water plant maintc.

Distribution Sys:

- Meter reading and rereads.
- Meter maintc. and replacements.
- Leak inspections.
- Investigated possible leak on Marine Drive.
- Water leak repairs at; Ocean View Drive (.5gpm), (5gpm), Crestview (5.5gpm), E.2nd St. (.5gpm). 11.5 total x 1440 minutes/day x 28 days/month equals **463,680** gallons.
- Hydrant testing, 1064gpm x 2 hydrants x 3min. equals **6,384** gallons.
- Five Vac-Con loads of water for hydro-excavation **4,000** gallons.
- Replaced iron pipe water service on E.6th St.
- Pavement patching.

Wastewater Treatment Plant:

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

Collection Sys:

- Lift station inspections.
- Degreased lift stations.
- Float cleaning.

Public Works:

- Shop maintc. and clean up.
- Customer complaints.
- Fleet maintc. & repair.
- Equipment maintc. & repair and fueling.
- Multiple locates.
- Brush box handling.
- PW administration.
- Piles picked up for Trails crew.
- Garbage removal at the Commons.
- Samples to Newport.
- City Hall and Commons and new Library work orders.
- PW yard organizing.
- Brush cutting water and sewer utilities.
- Parts run to Newport.
- Code Compliance.
- Generator and equipment fueling.
- Installed tire stops at the library parking lot.
- 4th of July prep.
- OSHA visit prep.

- Four loads taken to the city fill site.
- Trip to Corvallis for library backflow parts.
- Blackstone Emergency Container site prep.
- Assisted leak detection contractor.

Wastewater Capital Improvement Projects:

- **3rd Street Project:**
  - Expecting draft plans for review soon.

- **Main Lift Station Improvements:**
  - May paint in house. Planning the roofing portion soon. Plan review with Oregon DEQ for SCADA upgrades.

- **Quiet Water Lift Station Improvements/Riverside Force Main Replacement:**
  - Engineering in process.
  - Moved to FY 2028. (Phase 2)

- **Pontiac Force Main Replacement / Storm Drain Improvements:**
  - Engineering in process. Moved construction into FY 2028. (Phase 2)

- **Wastewater Treatment Plant Upgrades:**
  - Plan review with Oregon DEQ for SCADA upgrades. Other projects beginning.

- **Hanley Manholes:**
  - On hold. No Bids received. Exploring doing project in house.

- **Diesel Fuel Trailer:**
  - On site demonstration August 6th.

Streets Operating 100-1040

Monthly Financial Detail Report

JUNE 2026 - Soft Close #1

Printed: 7/8/26

Period 12

Fiscal Year 2026

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Notes
100	1040	300101	Beginning Balance	$ 72,095.14	$ 64,215.04	$ -	$ 64,215.04	89.07%	Beginning Balance, Soft Close - Unaudited
100	1040	304650	Tax - State Highway	$ 82,033.24	$ 67,885.24	$ 6,963.20	$ 74,848.44	91.24%	
			REVENUE	**$ 154,128.38**	**$ 132,100.28**	**$ 6,963.20**	**$ 139,063.48**	**90.23%**	
100	1040	105110	Water Lead	$ 2,102.00	$ 982.73	$ 23.59	$ 1,006.32	47.87%	
100	1040	105111	Wastewater Lead	$ 2,614.00	$ 3,669.82	$ 144.59	$ 3,814.41	145.92%	
100	1040	105114	Utility Worker 2	$ 1,598.00	$ 911.75	$ 24.89	$ 936.64	58.61%	
100	1040	105118	Succession Planning w/License	$ 3,781.00	$ 2,717.06	$ 38.66	$ 2,755.72	72.88%	
100	1040	105119	Code Enforcer/PW	$ 2,896.00	$ 1,814.58	$ 32.83	$ 1,847.41	63.79%	
100	1040	105121	Utility Field Foreman	$ 4,236.00	$ 4,139.82	$ 178.30	$ 4,318.12	101.94%	
100	1040	105122	Utility Worker 1	$ 1,200.00	$ 2,990.89	$ 27.74	$ 3,018.63	251.55%	
100	1040	105140	Fringe Benefits	$ 2,012.00	$ 1,227.56	$ 33.10	$ 1,260.66	62.66%	
100	1040	105141	Insurance Benefits	$ 3,779.00	$ 4,860.28	$ 137.13	$ 4,997.41	132.24%	
100	1040	105142	Regular PERS System	$ 4,156.00	$ 3,882.77	$ 105.14	$ 3,987.91	95.96%	
			PERSONNEL	**$ 28,374.00**	**$ 27,197.26**	**$ 745.97**	**$ 27,943.23**	**98.48%**	
100	1040	205222	Insurance	$ 4,297.00	$ 4,662.73	$ -	$ 4,662.73	108.51%	Annual Property/Liability Renewal FY26
100	1040	205312	Equipment Fuel/Tires/Parts	$ 341.66	$ -	$ -	$ -	0.00%	
100	1040	205313	Equipment Repair	$ -	$ 304.04	$ -	$ 304.04	0.00%	
100	1040	205317	Tools and Small Equipment	$ 5,000.00	$ 472.43	$ -	$ 472.43	9.45%	
100	1040	205361	Parts	$ 3,000.00	$ 6,505.83	$ 61.98	$ 6,567.81	218.93%	
100	1040	205362	Consumables	$ 2,000.00	$ 71.50	$ -	$ 71.50	3.58%	
100	1040	205363	Outside Services	$ 599.06	$ 326.71	$ (39.75)	$ 286.96	47.90%	
100	1040	205411	Street Lighting	$ 21,808.95	$ 21,971.30	$ 2,066.56	$ 24,037.86	110.22%	
100	1040	205470	Equipment Repair/Maintenance	$ 922.50	$ 2,760.77	$ -	$ 2,760.77	299.27%	
100	1040	205474	Mowing	$ 9,042.04	$ 10,284.00	$ 5,135.00	$ 15,419.00	170.53%	
100	1040	205475	Tree Removal/Trimming	$ 7,500.00	$ 1,200.00	$ -	$ 1,200.00	16.00%	

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Notes
			MATERIALS AND SERVICES	**$ 54,511.21**	**$ 48,559.31**	**$ 7,223.79**	**$ 55,783.10**	**102.33%**	
			EXPENSE	**$ 82,885.21**	**$ 75,756.57**	**$ 7,969.76**	**$ 83,726.33**	**101.01%**	
			Revenue Total	**$ 154,128.38**	**$ 132,100.28**	**$ 6,963.20**	**$ 139,063.48**	**90.23%**	
			Expense Total	**$ 82,885.21**	**$ 75,756.57**	**$ 7,969.76**	**$ 83,726.33**	**101.01%**	
			NET GAIN/(LOSS)	**$ 71,243.17**	**$ 56,343.71**	**$ (1,006.56)**	**$ 55,337.15**	**77.67%**	

Streets Capital Reserve 150-1040

Monthly Financial Detail Report

JUNE 2026 - Soft Close #1

Printed: 7/8/26

Period 12

Fiscal Year 2026

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Notes
150	1040	300101	Beginning Balance	$ 66,499.87	$ 37,012.78	$ -	$ 37,012.78	55.66%	Beginning Balance, Soft Close - Unaudited
150	1040	314861	Transfer in General Fund	$ 100,000.00	$ 75,000.00	$ 25,000.00	$ 100,000.00	100.00%	
150	1040	314883	Transfer in Urban Renewal	$ 50,000.00	$ 37,500.00	$ 12,500.00	$ 50,000.00	100.00%	
			REVENUE	**$ 216,499.87**	**$ 149,512.78**	**$ 37,500.00**	**$ 187,012.78**	**86.38%**	
150	1040	105110	Water Lead	$ 2,628.00	$ 2,931.21	$ -	$ 2,931.21	111.54%	
150	1040	105111	Wastewater Lead	$ 523.00	$ 552.87	$ -	$ 552.87	105.71%	
150	1040	105122	Utility Worker 1	$ -	$ 23.08	$ -	$ 23.08	0.00%	
150	1040	105140	Fringe Benefits	$ 336.00	$ 250.60	$ -	$ 250.60	74.58%	
150	1040	105141	Insurance Benefits	$ 631.00	$ 784.02	$ -	$ 784.02	124.25%	
150	1040	105142	Regular PERS System	$ 694.00	$ 935.24	$ -	$ 935.24	134.76%	
			PERSONNEL	**$ 4,812.00**	**$ 5,477.02**	**$ -**	**$ 5,477.02**	**113.82%**	
150	1040	407942	Boardwalk Electric Undergrndng	$ -	$ (3,504.50)	$ -	$ (3,504.50)	0.00%	
150	1040	407947	Capital Outlay-Street Projects	$ 165,000.00	$ 150,100.30	$ 2,316.00	$ 152,416.30	92.37%	June - Dyer Partnership $2316
			CAPITAL OUTLAY	**$ 165,000.00**	**$ 146,595.80**	**$ 2,316.00**	**$ 148,911.80**	**90.25%**	
			EXPENSE	**$ 169,812.00**	**$ 152,072.82**	**$ 2,316.00**	**$ 154,388.82**	**90.92%**	
			Revenue Total	**$ 216,499.87**	**$ 149,512.78**	**$ 37,500.00**	**$ 187,012.78**	**86.38%**	
			Expense Total	**$ 169,812.00**	**$ 152,072.82**	**$ 2,316.00**	**$ 154,388.82**	**90.92%**	
			NET GAIN/(LOSS)	**$ 46,687.87**	**$ (2,560.04)**	**$ 35,184.00**	**$ 32,623.96**	**69.88%**	

Storm Drains Operating 100-1050

Monthly Financial Detail Report

JUNE 2026 - Soft Close #1

Printed: 7/8/26

Period 12

Fiscal Year 2026

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Notes
100	1050	300101	Beginning Balance	$ 23,242.01	$ 16,486.03	$ -	$ 16,486.03	70.93%	Beginning Balance, Soft Close - Unaudited
100	1050	314861	Transfer in General Fund	$ 30,000.00	$ 22,500.00	$ 7,500.00	$ 30,000.00	100.00%	Quarterly Transfer from 100-1010
			REVENUE	**$ 53,242.01**	**$ 38,986.03**	**$ 7,500.00**	**$ 46,486.03**	**87.31%**	
100	1050	105110	Water Lead	$ 2,102.00	$ 1,133.52	$ 23.59	$ 1,157.11	55.05%	
100	1050	105111	Wastewater Lead	$ 2,614.00	$ 2,739.95	$ 345.64	$ 3,085.59	118.04%	
100	1050	105114	Utility Worker 2	$ 1,598.00	$ 788.84	$ 24.89	$ 813.73	50.92%	
100	1050	105118	Succession Planning w/License	$ 3,781.00	$ 968.84	$ 38.66	$ 1,007.50	26.65%	
100	1050	105119	Code Enforcer/PW	$ 2,896.00	$ 797.93	$ 39.79	$ 837.72	28.93%	
100	1050	105121	Utility Field Foreman	$ 4,236.00	$ 4,241.21	$ 178.29	$ 4,419.50	104.33%	
100	1050	105122	Utility Worker 1	$ 1,200.00	$ 1,387.04	$ 96.97	$ 1,484.01	123.67%	
100	1050	105140	Fringe Benefits	$ 1,962.00	$ 855.30	$ 52.88	$ 908.18	46.29%	
100	1050	105141	Insurance Benefits	$ 3,685.00	$ 3,438.90	$ 194.58	$ 3,633.48	98.60%	
100	1050	105142	Regular PERS System	$ 4,054.00	$ 2,782.55	$ 166.13	$ 2,948.68	72.74%	
			PERSONNEL	**$ 28,128.00**	**$ 19,134.08**	**$ 1,161.42**	**$ 20,295.50**	**72.15%**	
100	1050	205317	Tools and Small Equipment	$ 500.00	$ 386.00	$ -	$ 386.00	77.20%	
100	1050	205367	Storm Drain Parts	$ 500.00	$ 523.61	$ -	$ 523.61	104.72%	
100	1050	205470	Equipment Repair/Maintenance	$ 5,000.00	$ 3,435.44	$ 63.46	$ 3,498.90	69.98%	
			MATERIALS AND SERVICES	**$ 6,000.00**	**$ 4,345.05**	**$ 63.46**	**$ 4,408.51**	**73.48%**	
			EXPENSE	**$ 34,128.00**	**$ 23,479.13**	**$ 1,224.88**	**$ 24,704.01**	**72.39%**	
			Revenue Total	**$ 53,242.01**	**$ 38,986.03**	**$ 7,500.00**	**$ 46,486.03**	**87.31%**	
			Expense Total	**$ 34,128.00**	**$ 23,479.13**	**$ 1,224.88**	**$ 24,704.01**	**72.39%**	
			NET GAIN/(LOSS)	**$ 19,114.01**	**$ 15,506.90**	**$ 6,275.12**	**$ 21,782.02**	**113.96%**	

Storm Drains Capital Reserve 150-1050

Monthly Financial Detail Report

JUNE 2026 - Soft Close #1

Printed: 7/8/26

Period 12

Fiscal Year 2026

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Notes
150	1050	300101	Beginning Balance	$ 49,936.18	$ 50,965.96	$ -	$ 50,965.96	102.06%	Beginning Balance, Soft Close - Unaudited
150	1050	314861	Transfer in General Fund	$ 30,000.00	$ 22,500.00	$ 7,500.00	$ 30,000.00	100.00%	
150	1050	314883	Transfer in Urban Renewal	$ 50,000.00	$ 37,500.00	$ 12,500.00	$ 50,000.00	100.00%	
			REVENUE	**$ 129,936.18**	**$ 110,965.96**	**$ 20,000.00**	**$ 130,965.96**	**100.79%**	
150	1050	105110	Water Lead	$ 2,628.00	$ 960.24	$ -	$ 960.24	36.54%	
150	1050	105111	Wastewater Lead	$ 523.00	$ 1,658.62	$ 100.52	$ 1,759.14	336.36%	
150	1050	105140	Fringe Benefits	$ 336.00	$ 187.14	$ 7.12	$ 194.26	57.82%	
150	1050	105141	Insurance Benefits	$ 631.00	$ 530.97	$ 20.75	$ 551.72	87.44%	
150	1050	105142	Regular PERS System	$ 694.00	$ 618.06	$ 22.17	$ 640.23	92.25%	
			PERSONNEL	**$ 4,812.00**	**$ 3,955.03**	**$ 150.56**	**$ 4,105.59**	**85.32%**	
150	1050	407947	Capital Outlay-Street Projects	$ 107,000.00	$ 43,743.37	$ 772.00	$ 44,515.37	41.60%	June - Dyer Partnership $772
			CAPITAL OUTLAY	**$ 107,000.00**	**$ 43,743.37**	**$ 772.00**	**$ 44,515.37**	**41.60%**	
			EXPENSE	**$ 111,812.00**	**$ 47,698.40**	**$ 922.56**	**$ 48,620.96**	**43.48%**	
			Revenue Total	**$ 129,936.18**	**$ 110,965.96**	**$ 20,000.00**	**$ 130,965.96**	**100.79%**	
			Expense Total	**$ 111,812.00**	**$ 47,698.40**	**$ 922.56**	**$ 48,620.96**	**43.48%**	
			NET GAIN/(LOSS)	**$ 18,124.18**	**$ 63,267.56**	**$ 19,077.44**	**$ 82,345.00**	**454.34%**	

Water Operating 660-1700

Monthly Financial Detail Report

JUNE 2026 - Soft Close #1

Printed: 7/8/26

Period 12

Fiscal Year 2026

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Notes
660	1700	300101	Beginning Balance	$ 164,252.31	$ 210,792.22	$ -	$ 210,792.22	128.33%	Beginning Balance, Soft Close - Unaudited
660	1700	301500	Interest Earned	$ 6,898.60	$ 6,390.19	$ 641.88	$ 7,032.07	101.93%	
660	1700	304310	Water/Wastewater Services	$ 1,072,500.00	$ 951,151.89	$ 98,242.24	$ 1,049,394.13	97.85%	
660	1700	304320	Installation Charges	$ 7,500.00	$ 6,150.00	$ 1,375.00	$ 7,525.00	100.33%	
660	1700	304335	Rents or Fees	$ 2,500.00	$ 4,032.56	$ 846.83	$ 4,879.39	195.18%	
			REVENUE	**$ 1,253,650.91**	**$ 1,178,516.86**	**$ 101,105.95**	**$ 1,279,622.81**	**102.07%**	
660	1700	105101	City Manager	$ 31,684.00	$ 29,995.21	$ 2,798.84	$ 32,794.05	103.50%	
660	1700	105102	Deputy Recorder	$ 16,958.00	$ 15,751.75	$ 2,520.54	$ 18,272.29	107.75%	
660	1700	105103	Bookkeeping/Accounting	$ 15,425.00	$ 13,838.56	$ 1,280.77	$ 15,119.33	98.02%	
660	1700	105104	CIP Coordinator	$ 16,093.00	$ 12,210.83	$ 1,125.60	$ 13,336.43	82.87%	
660	1700	105105	Utility Billing Clerk/CSC	$ 25,977.00	$ 23,865.08	$ 2,164.80	$ 26,029.88	100.20%	
660	1700	105108	Planner	$ 7,343.00	$ 7,107.79	$ 706.07	$ 7,813.86	106.41%	
660	1700	105110	Water Lead	$ 63,066.00	$ 57,908.39	$ 7,530.20	$ 65,438.59	103.76%	
660	1700	105111	Wastewater Lead	$ 10,454.00	$ 22,519.94	$ 1,734.46	$ 24,254.40	232.01%	
660	1700	105112	Field Utility 2	$ -	$ -	$ -	$ -	0.00%	
660	1700	105114	Utility Worker 2	$ 6,391.00	$ 13,251.74	$ 1,205.57	$ 14,457.31	226.21%	
660	1700	105118	Succession Planning w/ License	$ 45,376.00	$ 50,031.87	$ 4,241.97	$ 54,273.84	119.61%	
660	1700	105119	Code Enforcer/PW	$ 11,585.00	$ 8,574.84	$ 744.16	$ 9,319.00	80.44%	
660	1700	105121	Utility Field Foreman	$ 42,356.00	$ 38,815.08	$ 2,597.22	$ 41,412.30	97.77%	
660	1700	105122	Utility Worker 1	$ 14,397.00	$ 14,860.33	$ 1,705.96	$ 16,566.29	115.07%	
660	1700	105140	Fringe Benefits	$ 32,707.00	$ 22,110.12	$ 2,169.31	$ 24,279.43	74.23%	
660	1700	105141	Insurance Benefits	$ 61,421.00	$ 68,429.78	$ 6,266.98	$ 74,696.76	121.61%	
660	1700	105142	Regular PERS System	$ 67,563.00	$ 71,836.92	$ 6,865.76	$ 78,702.68	116.49%	
			PERSONNEL	**$ 468,796.00**	**$ 471,108.23**	**$ 45,658.21**	**$ 516,766.44**	**110.23%**	
660	1700	205210	Dues & Memberships	$ 500.00	$ 920.75	$ -	$ 920.75	184.15%	
660	1700	205211	State Fees	$ 14,500.00	$ 15,945.19	$ -	$ 15,945.19	109.97%	
660	1700	205212	Fee Expense	$ 10,395.57	$ 10,218.45	$ 854.00	$ 11,072.45	106.51%	
660	1700	205222	Insurance	$ 28,420.00	$ 30,838.93	$ -	$ 30,838.93	108.51%	Annual Property/Liability Renewal FY26

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Notes
660	1700	205240	Office Materials & Supplies	$ 6,769.59	$ 6,631.69	$ 1,120.95	$ 7,752.64	114.52%	
660	1700	205241	Computer Equipment and Maint.	$ 2,500.00	$ 1,187.97	$ -	$ 1,187.97	47.52%	
660	1700	205251	Telephones/Cell Phones/DSL	$ 13,421.38	$ 11,696.96	$ 1,408.98	$ 13,105.94	97.65%	
660	1700	205253	Postage	$ 3,204.57	$ 3,520.65	$ 683.59	$ 4,204.24	131.20%	
660	1700	205255	Education and Training	$ 12,000.00	$ 5,498.29	$ 202.83	$ 5,701.12	47.51%	
660	1700	205260	Contract/Professional Services	$ 25,000.00	$ 11,210.98	$ 606.67	$ 11,817.65	47.27%	Janet Cline $606.67
660	1700	205261	Auditor	$ 4,000.00	$ -	$ -	$ -	0.00%	
660	1700	205262	Legal Expense	$ 10,000.00	$ 10,571.16	$ 1,590.00	$ 12,161.16	121.61%	
660	1700	205282	Software	$ 20,000.00	$ 21,080.33	$ 1,059.93	$ 22,140.26	110.70%	
660	1700	205311	Equipment Lease and Rental	$ 1,172.20	$ 1,386.70	$ 277.34	$ 1,664.04	141.96%	
660	1700	205312	Equipment Fuel/Tires/Parts	$ 6,065.83	$ 7,218.12	$ 523.70	$ 7,741.82	127.63%	
660	1700	205317	Tools and Small Equipment	$ 3,000.00	$ 974.63	$ 7.99	$ 982.62	32.75%	
660	1700	205330	Building and Land Maintenance	$ 2,562.50	$ 93.80	$ -	$ 93.80	3.66%	
660	1700	205335	Custodial Support/Supplies	$ 4,377.55	$ 2,628.72	$ 335.01	$ 2,963.73	67.70%	
660	1700	205342	Plant Utilities	$ 25,157.73	$ 22,045.35	$ 2,012.39	$ 24,057.74	95.63%	
660	1700	205351	Main Plant Parts	$ 10,000.00	$ 7,274.37	$ 609.59	$ 7,883.96	78.84%	
660	1700	205352	Main Plant Consumables	$ 12,000.00	$ 10,992.21	$ 3,315.72	$ 14,307.93	119.23%	
660	1700	205353	Main Plant Outside Services	$ 40,000.00	$ 11,767.93	$ 1,324.72	$ 13,092.65	32.73%	
660	1700	205361	Parts	$ 42,000.00	$ 30,440.88	$ 1,882.05	$ 32,322.93	76.96%	
660	1700	205362	Consumables	$ 1,500.00	$ 3,169.63	$ 1,092.10	$ 4,261.73	284.12%	
660	1700	205363	Outside Services	$ 15,000.00	$ 6,395.59	$ 279.00	$ 6,674.59	44.50%	
660	1700	205440	Equipment & Furniture	$ -	$ 879.93	$ -	$ 879.93	0.00%	
660	1700	205470	Equipment Repair/Maintenance	$ 8,000.00	$ 9,254.96	$ 485.55	$ 9,740.51	121.76%	
660	1700	205474	Mowing	$ 6,797.79	$ 7,579.00	$ 2,627.00	$ 10,206.00	150.14%	
660	1700	205475	Tree Removal/Trimming	$ 5,000.00	$ 3,100.00	$ -	$ 3,100.00	62.00%	
660	1700	208000	Operating Contingency	$ 25,000.00	$ -	$ -	$ -	0.00%	
			MATERIALS AND SERVICES	**$ 358,344.71**	**$ 254,523.17**	**$ 22,299.11**	**$ 276,822.28**	**77.25%**	
660	1700	217126	Transfer To Capital Reserve	$ 250,000.00	$ 187,500.00	$ 62,500.00	$ 250,000.00	100.00%	
660	1700	217136	Transfer To Debt Services	$ 43,000.00	$ 32,250.00	$ 10,750.00	$ 43,000.00	100.00%	
			TRANSFERS	**$ 293,000.00**	**$ 219,750.00**	**$ 73,250.00**	**$ 293,000.00**	**100.00%**	
			EXPENSE	**$ 1,120,140.71**	**$ 945,381.40**	**$ 141,207.32**	**$ 1,086,588.72**	**97.00%**	
			Revenue Total	**$ 1,253,650.91**	**$ 1,178,516.86**	**$ 101,105.95**	**$ 1,279,622.81**	**102.07%**	
			Expense Total	**$ 1,120,140.71**	**$ 945,381.40**	**$ 141,207.32**	**$ 1,086,588.72**	**97.00%**	
			NET GAIN/(LOSS)	**$ 133,510.20**	**$ 233,135.46**	**$ (40,101.37)**	**$ 193,034.09**	**144.58%**	

Water Capital Reserve 660-1705

Monthly Financial Detail Report

JUNE 2026 - Soft Close #1

Printed: 7/8/26
Period 12
Fiscal Year 2026

Fund	Dept	Account	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Notes
660	1705	300101	Beginning Balance	$ 1,925,492.61	$ 2,036,288.02	$ -	$ 2,036,288.02	105.75%	Beginning Balance, Soft Close - Unaudited
660	1705	301500	Interest Earned	$ 80,870.69	$ 74,687.66	$ 7,524.59	$ 82,212.25	101.66%	LGIP Interest Earned
660	1705	304481	Grants	$ 100,000.00	$ 20,000.00	$ -	$ 20,000.00	20.00%	
660	1705	314866	Urban Renewal Contribution	$ 500,000.00	$ 375,000.00	$ 125,000.00	$ 500,000.00	100.00%	
660	1705	314875	Transfer in Water Operations	$ 250,000.00	$ 187,500.00	$ 62,500.00	$ 250,000.00	100.00%	
660	1705	314879	Transfer From SDC	$ 250,000.00	$ 187,500.00	$ 62,500.00	$ 250,000.00	100.00%	
			REVENUE	**$ 3,106,363.30**	**$ 2,880,975.68**	**$ 257,524.59**	**$ 3,138,500.27**	**101.03%**	
660	1705	105110	Water Lead	$ 15,765.00	$ 22,266.71	$ 753.82	$ 23,020.53	146.02%	
660	1705	105111	Wastewater Lead	$ 523.00	$ 3,908.01	$ 169.78	$ 4,077.79	779.69%	
660	1705	105114	Utility Worker 2	$ -	$ 1,351.99	$ -	$ 1,351.99	0.00%	
660	1705	105118	Succession Planning w/License	$ -	$ 3,040.95	$ -	$ 3,040.95	0.00%	
660	1705	105119	Code Enforcer/PW	$ -	$ 403.88	$ -	$ 403.88	0.00%	
660	1705	105121	Utility Field Foreman	$ -	$ 4,903.63	$ 33.94	$ 4,937.57	0.00%	
660	1705	105122	Utility Worker 1	$ -	$ 2,584.63	$ 23.08	$ 2,607.71	0.00%	
660	1705	105140	Fringe Benefits	$ 1,733.00	$ 2,744.79	$ 69.60	$ 2,814.39	162.40%	
660	1705	105141	Insurance Benefits	$ 3,255.00	$ 9,283.46	$ 224.86	$ 9,508.32	292.11%	
660	1705	105142	Regular PERS System	$ 3,580.00	$ 10,241.49	$ 257.98	$ 10,499.47	293.28%	
			PERSONNEL	**$ 24,856.00**	**$ 60,729.54**	**$ 1,533.06**	**$ 62,262.60**	**250.49%**	
660	1705	407948	Capital Outlay - Water systems	$ 1,889,000.00	$ 585,458.43	$ 25,838.40	$ 611,296.83	32.36%	June - Automation Group $5364.40, Dyer Partnership $4700.50, Yachats Dry Goods $77.97, Cascade Water Works $6855.78, Ferguson Enterprises $5371.65
			CAPITAL OUTLAY	**$ 1,889,000.00**	**$ 585,458.43**	**$ 25,838.40**	**$ 611,296.83**	**32.36%**	
			EXPENSE	**$ 1,913,856.00**	**$ 646,187.97**	**$ 27,371.46**	**$ 673,559.43**	**35.19%**	
			Revenue Total	**$ 3,106,363.30**	**$ 2,880,975.68**	**$ 257,524.59**	**$ 3,138,500.27**	**101.03%**	
			Expense Total	**$ 1,913,856.00**	**$ 646,187.97**	**$ 27,371.46**	**$ 673,559.43**	**35.19%**	
			NET GAIN/(LOSS)	**$ 1,192,507.30**	**$ 2,234,787.71**	**$ 230,153.13**	**$ 2,464,940.84**	**206.70%**	

Wastewater Operating 670-1800

Monthly Financial Detail Report

JUNE 2026 - Soft Close #1

Printed: 7/8/26

Period 12

Fiscal Year 2026

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Notes
670	1800	300101	Beginning Balance	$ 320,176.55	$ 378,752.97	$ -	$ 378,752.97	118.30%	Beginning Balance, Soft Close - Unaudited
670	1800	304484	Misc Revenue	$ -	$ 68.75	$ -	$ 68.75	0.00%	
670	1800	301500	Interest Earned	$ 13,447.42	$ 12,586.99	$ 1,154.73	$ 13,741.72	102.19%	
670	1800	304310	Water/Wastewater Services	$ 877,500.00	$ 810,535.18	$ 81,882.27	$ 892,417.45	101.70%	
670	1800	304320	Installation Charges	$ 5,000.00	$ 2,775.00	$ 450.00	$ 3,225.00	64.50%	
			REVENUE	**$ 1,216,123.97**	**$ 1,204,718.89**	**$ 83,487.00**	**$ 1,288,205.89**	**105.93%**	
670	1800	105101	City Manager	$ 25,923.00	$ 24,541.46	$ 2,289.95	$ 26,831.41	103.50%	
670	1800	105102	Deputy Recorder	$ 13,874.00	$ 12,887.64	$ 2,062.23	$ 14,949.87	107.75%	
670	1800	105103	Bookkeeping/Accounting	$ 12,621.00	$ 11,322.42	$ 1,047.91	$ 12,370.33	98.01%	
670	1800	105104	CIP Coordinator	$ 13,167.00	$ 13,567.93	$ 1,250.71	$ 14,818.64	112.54%	
670	1800	105105	Utility Billing Clerk/CSC	$ 21,254.00	$ 19,525.97	$ 1,771.20	$ 21,297.17	100.20%	
670	1800	105108	Planner	$ 6,008.00	$ 5,815.51	$ 577.70	$ 6,393.21	106.41%	
670	1800	105110	Water Lead	$ 1,051.00	$ 1,127.88	$ 11.80	$ 1,139.68	108.44%	
670	1800	105111	Wastewater Lead	$ 78,402.00	$ 66,358.68	$ 7,178.00	$ 73,536.68	93.79%	
670	1800	105114	Utility Worker 2	$ 51,129.00	$ 49,470.68	$ 4,560.01	$ 54,030.69	105.68%	
670	1800	105118	Succession Planning w/ License	$ 22,688.00	$ 11,970.19	$ 1,212.14	$ 13,182.33	58.10%	
670	1800	105119	Code Enforcer/PW	$ 8,689.00	$ 7,581.79	$ 801.85	$ 8,383.64	96.49%	
670	1800	105121	Utility Field Foreman	$ 14,119.00	$ 14,264.83	$ 1,340.86	$ 15,605.69	110.53%	
670	1800	105122	Utility Worker 1	$ 23,994.00	$ 14,295.94	$ 1,131.71	$ 15,427.65	64.30%	
670	1800	105140	Fringe Benefits	$ 31,196.00	$ 18,098.79	$ 1,801.37	$ 19,900.16	63.79%	
670	1800	105141	Insurance Benefits	$ 58,584.00	$ 54,774.09	$ 5,248.30	$ 60,022.39	102.46%	
670	1800	105142	Regular PERS System	$ 64,442.00	$ 56,355.73	$ 5,364.86	$ 61,720.59	95.78%	
			PERSONNEL	**$ 447,141.00**	**$ 381,959.53**	**$ 37,650.60**	**$ 419,610.13**	**93.84%**	
670	1800	205210	Dues & Memberships	$ 700.00	$ 733.25	$ -	$ 733.25	104.75%	
670	1800	205211	State Fees	$ 4,319.28	$ 4,496.52	$ -	$ 4,496.52	104.10%	
670	1800	205212	Fee Expense	$ 9,888.06	$ 10,218.44	$ 853.99	$ 11,072.43	111.98%	
670	1800	205222	Insurance	$ 21,385.00	$ 23,205.15	$ -	$ 23,205.15	108.51%	Annual Property/Liability Renewal FY26

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Notes
670	1800	205240	Office Materials & Supplies	$ 7,126.21	$ 6,631.53	$ 1,120.94	$ 7,752.47	108.79%	
670	1800	205241	Computer Equipment and Maint.	$ 1,000.00	$ -	$ -	$ -	0.00%	
670	1800	205251	Telephones/Cell Phones/DSL	$ 8,821.47	$ 7,887.10	$ 876.79	$ 8,763.89	99.35%	
670	1800	205253	Postage	$ 3,204.61	$ 3,520.63	$ 683.59	$ 4,204.22	131.19%	
670	1800	205255	Education and Training	$ 7,500.00	$ 3,998.81	$ 202.83	$ 4,201.64	56.02%	
670	1800	205260	Contract/Professional Services	$ 25,000.00	$ 11,210.96	$ 606.66	$ 11,817.62	47.27%	Janet Cline $606.66
670	1800	205261	Auditor	$ 3,000.00	$ -	$ -	$ -	0.00%	
670	1800	205262	Legal	$ 8,000.00	$ 10,571.13	$ 1,590.00	$ 12,161.13	152.01%	
670	1800	205282	Software	$ 20,000.00	$ 21,080.22	$ 1,059.91	$ 22,140.13	110.70%	
670	1800	205311	Equipment Lease and Rental	$ 2,000.00	$ 1,386.60	$ 277.32	$ 1,663.92	83.20%	
670	1800	205312	Equipment Fuel/Tires/Parts	$ 6,000.00	$ 7,348.75	$ 770.84	$ 8,119.59	135.33%	
670	1800	205313	Equipment Repair	$ -	$ -	$ -	$ -	0.00%	
670	1800	205317	Tools and Small Equipment	$ 3,000.00	$ 1,402.90	$ -	$ 1,402.90	46.76%	
670	1800	205330	Building and Land Maintenance	$ 4,000.00	$ 375.20	$ -	$ 375.20	9.38%	
670	1800	205335	Custodial Support/Supplies	$ 5,271.66	$ 3,361.91	$ 395.02	$ 3,756.93	71.27%	
670	1800	205342	Plant Utilities	$ 30,627.24	$ 26,059.46	$ 2,250.18	$ 28,309.64	92.43%	
670	1800	205351	Main Plant Parts	$ 8,000.00	$ 9,826.43	$ 19.94	$ 9,846.37	123.08%	
670	1800	205352	Main Plant Consumables	$ 20,000.00	$ 17,380.18	$ 2,564.77	$ 19,944.95	99.72%	
670	1800	205353	Main Plant Outside Services	$ 20,000.00	$ 21,644.31	$ 2,722.04	$ 24,366.35	121.83%	
670	1800	205361	Parts	$ 20,000.00	$ 17,100.37	$ 516.60	$ 17,616.97	88.08%	
670	1800	205362	Consumables	$ 5,000.00	$ 3,416.65	$ 105.22	$ 3,521.87	70.44%	
670	1800	205363	Outside Services	$ 15,000.00	$ 14,871.36	$ -	$ 14,871.36	99.14%	
670	1800	205440	Equipment & Furniture	$ -	$ 679.95	$ -	$ 679.95	0.00%	
670	1800	205470	Equipment Repair/Maintenance	$ 11,000.00	$ 9,627.74	$ 2,044.29	$ 11,672.03	106.11%	
670	1800	205474	Mowing	$ 1,862.28	$ 2,390.00	$ 472.00	$ 2,862.00	153.68%	
670	1800	205475	Tree Removal/Trimming	$ 5,000.00	$ 2,900.00	$ -	$ 2,900.00	58.00%	
670	1800	208000	Operating Contingency	$ 25,000.00	$ -	$ -	$ -	0.00%	
			MATERIALS AND SERVICES	**$ 301,705.81**	**$ 243,325.55**	**$ 19,132.93**	**$ 262,458.48**	**86.99%**	
670	1800	217126	Transfer To Capital Reserve	$ 200,000.00	$ 150,000.00	$ 50,000.00	$ 200,000.00	100.00%	
			TRANSFERS	**$ 200,000.00**	**$ 150,000.00**	**$ 50,000.00**	**$ 200,000.00**	**100.00%**	
			EXPENSE	**$ 948,846.81**	**$ 775,285.08**	**$ 106,783.53**	**$ 882,068.61**	**92.96%**	
			Revenue Total	**$ 1,216,123.97**	**$ 1,204,718.89**	**$ 83,487.00**	**$ 1,288,205.89**	**105.93%**	
			Expense Total	**$ 948,846.81**	**$ 775,285.08**	**$ 106,783.53**	**$ 882,068.61**	**92.96%**	
			NET GAIN/(LOSS)	**$ 267,277.16**	**$ 429,433.81**	**$ (23,296.53)**	**$ 406,137.28**	**151.95%**	

Wastewater Capital Reserve 670-1805

Monthly Financial Detail Report

JUNE 2026 - Soft Close #1

Printed: 7/8/26
Period 12
Fiscal Year 2026

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Notes
670	1805	300101	Beginning Balance	$ 1,213,953.54	$ 1,318,357.84	$ -	$ 1,318,357.84	108.60%	Beginning Balance, Soft Close - Unaudited
670	1805	301500	Interest Earned	$ 50,986.05	$ 47,723.72	$ 4,378.15	$ 52,101.87	102.19%	LGIP Interest Earned
670	1805	314876	Transfer in Wastewater Service	$ 200,000.00	$ 150,000.00	$ 50,000.00	$ 200,000.00	100.00%	
670	1805	314878	Transfer in WWater Plant Debt	$ 100,000.00	$ 75,000.00	$ 25,000.00	$ 100,000.00	100.00%	
			REVENUE	**$ 1,564,939.59**	**$ 1,591,081.56**	**$ 79,378.15**	**$ 1,670,459.71**	**106.74%**	
670	1805	105110	Water Lead	$ -	$ 2,962.92	$ 147.42	$ 3,110.34	0.00%	
670	1805	105111	Wastewater Lead	$ 3,658.00	$ 11,535.78	$ 295.37	$ 11,831.15	323.43%	
670	1805	105114	Utility Worker 2	$ -	$ 468.58	$ -	$ 468.58	0.00%	
670	1805	105119	Code Enforcer/PW	$ -	$ 1,016.67	$ -	$ 1,016.67	0.00%	
670	1805	105121	Utility Field Foreman	$ -	$ 1,340.44	$ 33.94	$ 1,374.38	0.00%	
670	1805	105122	Utility Worker 1	$ -	$ 980.77	$ -	$ 980.77	0.00%	
670	1805	105140	Fringe Benefits	$ 390.00	$ 1,307.42	$ 33.78	$ 1,341.20	343.90%	
670	1805	105141	Insurance Benefits	$ 732.00	$ 4,019.37	$ 108.17	$ 4,127.54	563.87%	
670	1805	105142	Regular PERS System	$ 805.00	$ 4,284.98	$ 113.27	$ 4,398.25	546.37%	
			PERSONNEL	**$ 5,585.00**	**$ 27,916.93**	**$ 731.95**	**$ 28,648.88**	**512.96%**	
670	1805	407921	Capital Outlay - Infrastructure Systems	$ 594,000.00	$ 221,245.56	$ 25,891.75	$ 247,137.31	41.61%	June - Dyer Partnership $2613, Automation Group $17,055, USA Blue Book $6223.75
			CAPITAL OUTLAY	**$ 594,000.00**	**$ 221,245.56**	**$ 25,891.75**	**$ 247,137.31**	**41.61%**	
			EXPENSE	**$ 599,585.00**	**$ 249,162.49**	**$ 26,623.70**	**$ 275,786.19**	**46.00%**	
			Revenue Total	**$ 1,564,939.59**	**$ 1,591,081.56**	**$ 79,378.15**	**$ 1,670,459.71**	**106.74%**	
			Expense Total	**$ 599,585.00**	**$ 249,162.49**	**$ 26,623.70**	**$ 275,786.19**	**46.00%**	
			NET GAIN/(LOSS)	**$ 965,354.59**	**$ 1,341,919.07**	**$ 52,754.45**	**$ 1,394,673.52**	**144.47%**	

SDC-Admin 160-1605

Monthly Financial Detail Report

JUNE 2026 - Soft Close #1

Printed: 7/8/26
Period 12
Fiscal Year 2026

Fund	Dept	Account Number	Description	Budget for Year	Prior Mo Bal	Current Activity	Actual to Date	% of Budget	Notes
160	1605	300101	Beginning Balance	$ 671,820.23	$ 657,294.43	$ -	$ 657,294.43	97.84%	Beginning Balances - Unaudited
160	1605	301500	Interest Earned	$ 28,216.45	$ 24,341.04	$ 1,659.04	$ 26,000.08	92.15%	LGIP Interest
160	1605	304341	SDC Water Improvements	$ 18,201.98	$ 18,343.10	$ 3,403.72	$ 21,746.82	119.48%	
160	1605	304342	SDC Water Reimbursements	$ 13,039.77	$ 11,763.91	$ 2,109.42	$ 13,873.33	106.39%	
160	1605	304343	SDC Wastewater Reimbursement	$ 45,501.98	$ 47,284.27	$ 8,536.83	$ 55,821.10	122.68%	
160	1605	304344	SDC Storm Drain Improvement	$ 9,741.27	$ 10,016.36	$ 1,661.49	$ 11,677.85	119.88%	
160	1605	304435	LID Assessments	$ 2,596.54	$ 3,560.21	$ -	$ 3,560.21	137.11%	
			REVENUE	**$ 789,118.22**	**$ 772,603.32**	**$ 17,370.50**	**$ 789,973.82**	**100.11%**	
160	1605	217126	Transfer To Capital Reserve	$ 250,000.00	$ 187,500.00	$ 62,500.00	$ 250,000.00	100.00%	
			TRANSFERS	**$ 250,000.00**	**$ 187,500.00**	**$ 62,500.00**	**$ 250,000.00**	**100.00%**	
			EXPENSE	**$ 250,000.00**	**$ 187,500.00**	**$ 62,500.00**	**$ 250,000.00**	**100.00%**	
			Revenue Total	**$ 789,118.22**	**$ 772,603.32**	**$ 17,370.50**	**$ 789,973.82**	**100.11%**	
			Expense Total	**$ 250,000.00**	**$ 187,500.00**	**$ 62,500.00**	**$ 250,000.00**	**100.00%**	
			NET GAIN/(LOSS)	**$ 539,118.22**	**$ 585,103.32**	**$ (45,129.50)**	**$ 539,973.82**	**100.16%**	

Public Works - Fund Balance

Monthly Financial Detail Report

JUNE 2026 - Soft Close #1

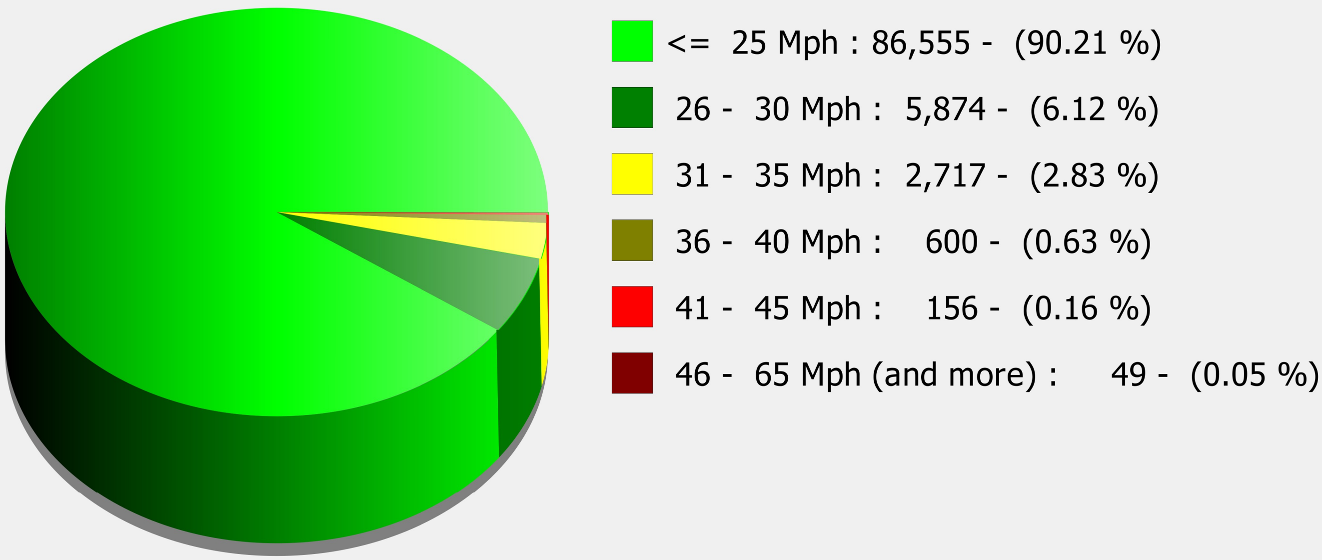
Printed: 7/8/26

Period 12

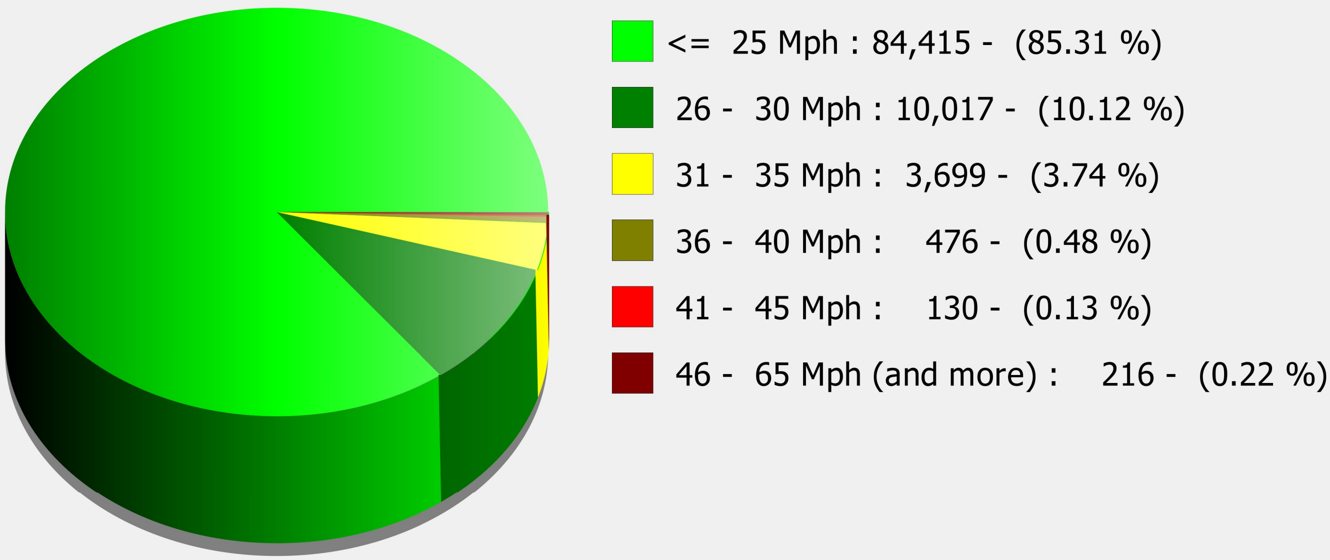
Fiscal Year 2026

Fund Balance Public Works	
Streets	55,337.15
Storm Drain	21,782.02
Water Operating	193,034.09
Wastewater Operating	406,137.28
Sub-total	**676,290.54**
Street Reserve	32,623.96
Storm Drain Reserve	82,345.00
Water Reserve	2,464,940.84
Wastewater Reserve	1,394,673.52
Sub-total	**3,974,583.32**
SDC-Admin	539,973.82
Sub-total	**539,973.82**
Total	**5,190,847.68**

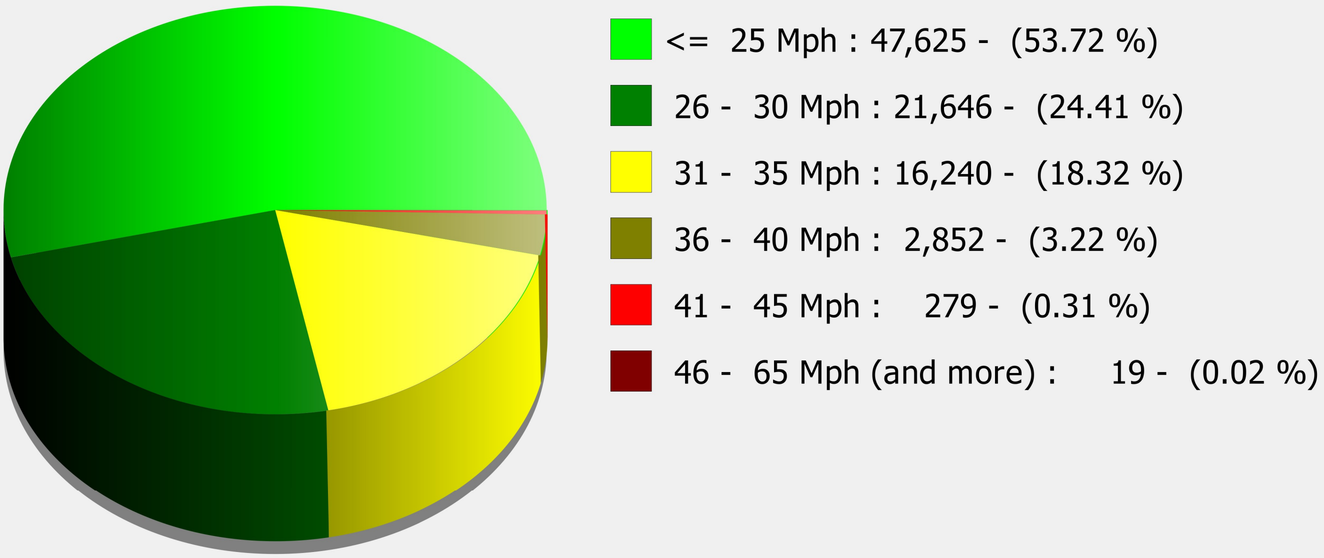
Incoming vehicles



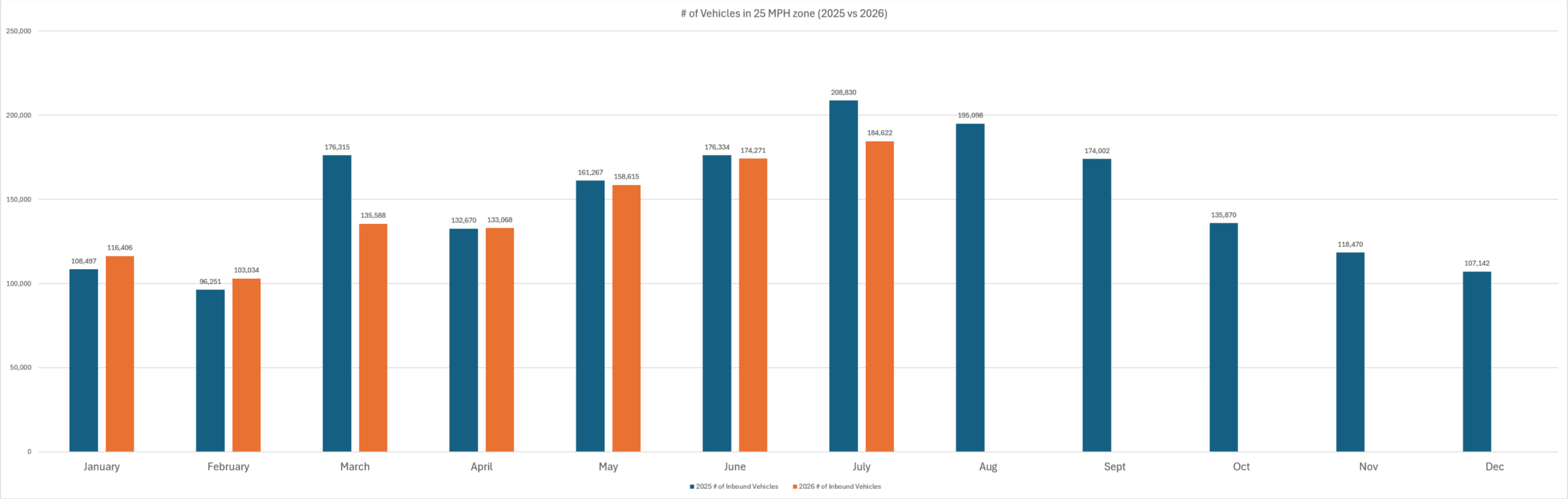
Outgoing vehicles

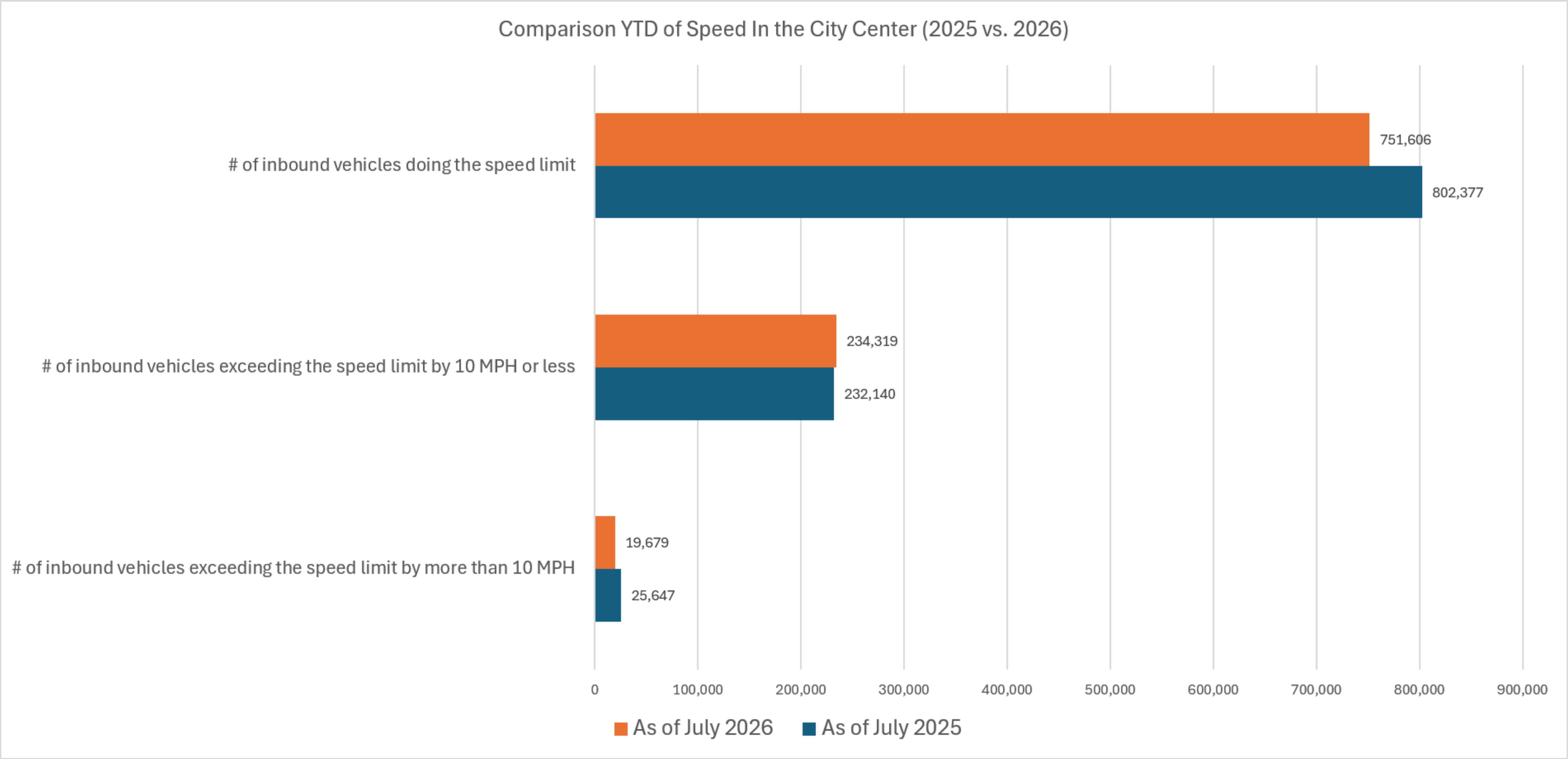


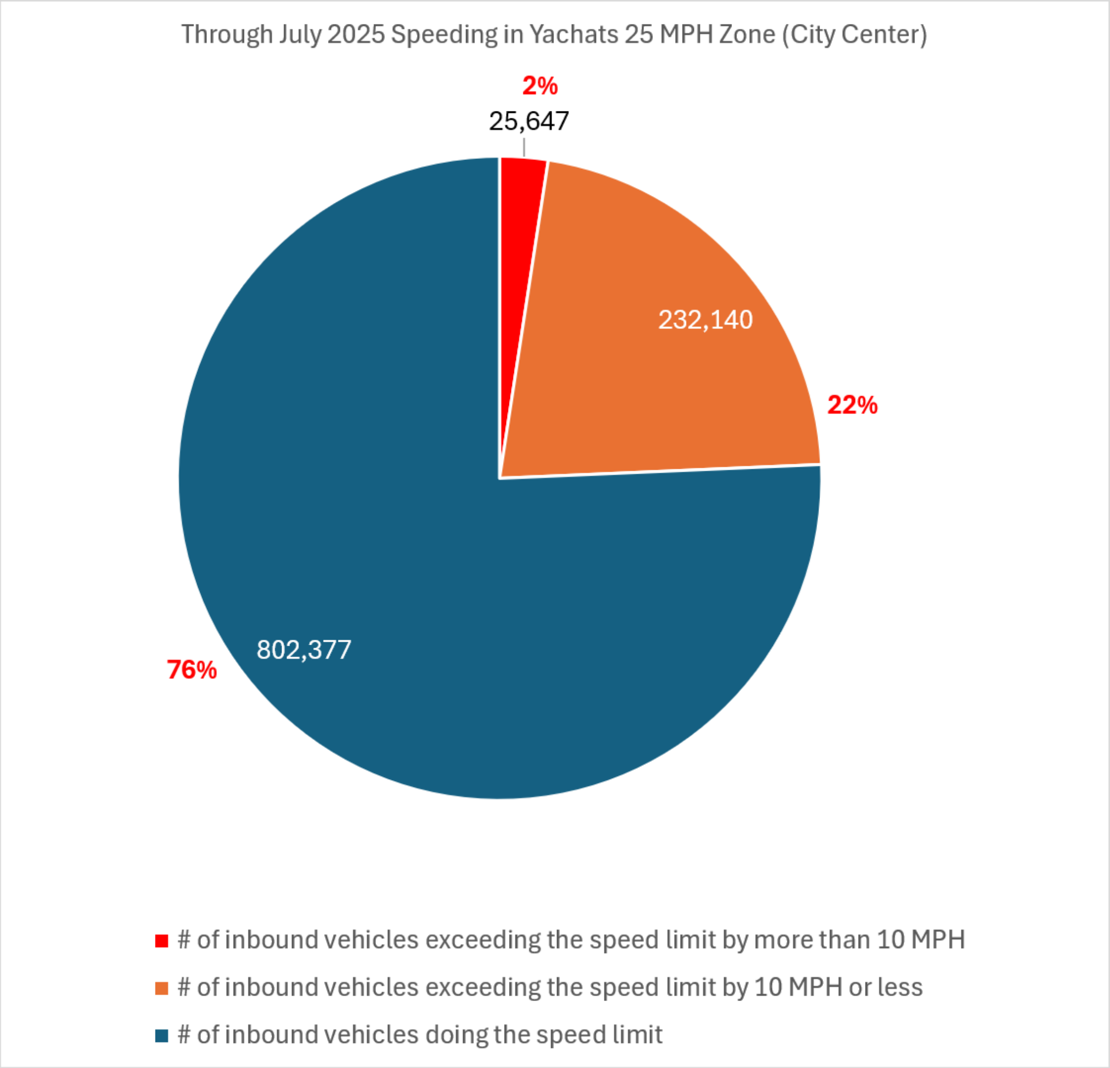
Incoming vehicles

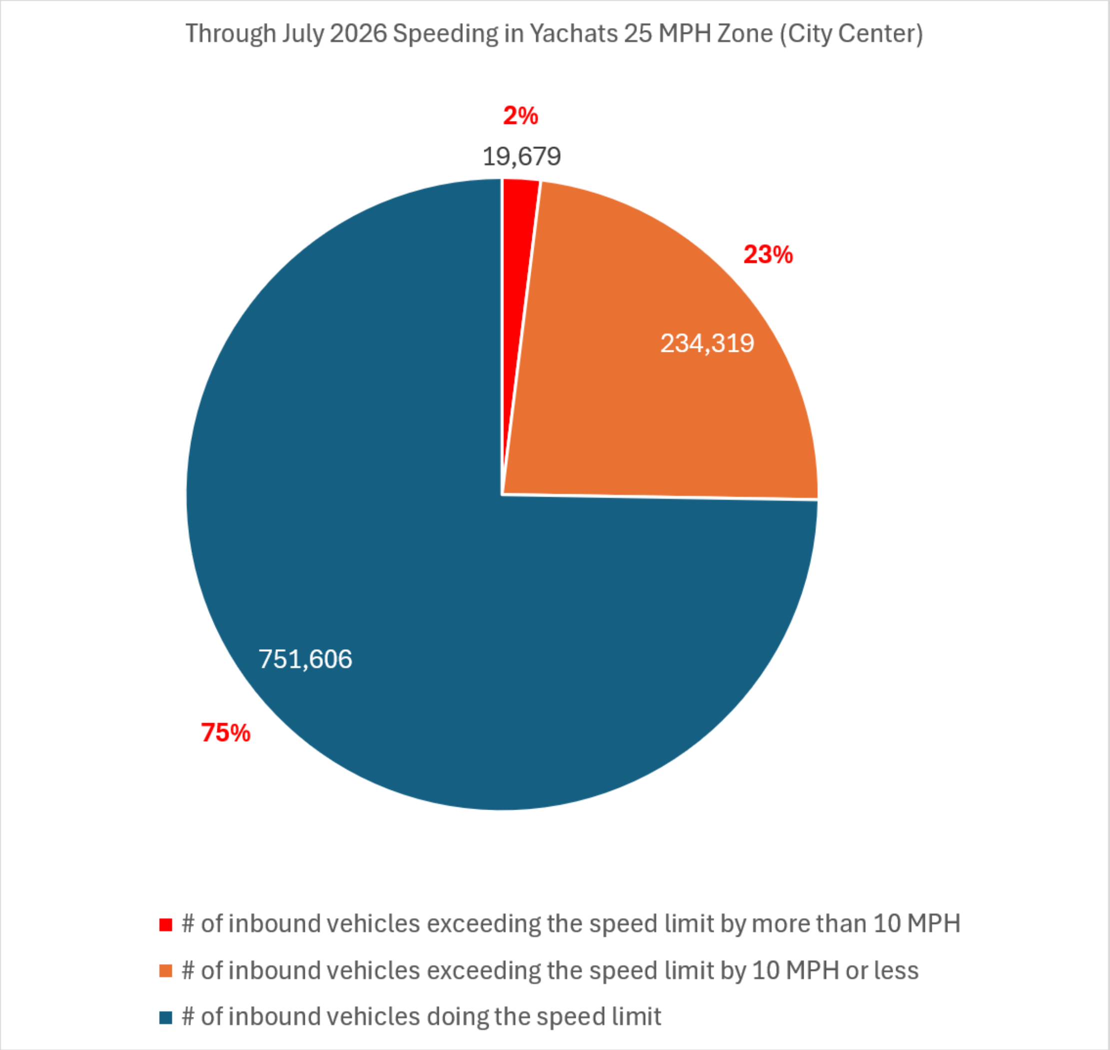


- There has been a **23% reduction** in excessive speeding (speed in excess of 10 MPH) in the city center since the establishment of the 35 MPH speed limit on the two outer sections of 101 Highway and the introduction of the portable speed camera.
- There has been a **1% reduction** in total speeding in the city center since the establishment of the 35 MPH speed limit and the introduction of the portable speed camera.




Comparison YTD of Speed In the City Center (2025 vs. 2026)
# of inbound vehicles doing the speed limit
751,606
802,377
# of inbound vehicles exceeding the speed limit by 10 MPH or less
234,319
232,140
# of inbound vehicles exceeding the speed limit by more than 10 MPH
19,679
25,647
0
100,000
200,000
300,000
400,000
500,000
600,000
700,000
800,000
900,000
As of July 2026
As of July 2025


Through July 2025 Speeding in Yachats 25 MPH Zone (City Center)
2%
25,647
232,140
22%
802,377
76%
# of inbound vehicles exceeding the speed limit by more than 10 MPH
# of inbound vehicles exceeding the speed limit by 10 MPH or less
# of inbound vehicles doing the speed limit


Through July 2026 Speeding in Yachats 25 MPH Zone (City Center)
2%
19,679
23%
234,319
751,606
75%
# of inbound vehicles exceeding the speed limit by more than 10 MPH
# of inbound vehicles exceeding the speed limit by 10 MPH or less
# of inbound vehicles doing the speed limit

CITY OF YACHATS 5/14/2026

CAPITAL IMPROVEMENT PROJECTS

PRIORITY	MASTERPLAN	DEPARTMENT / DETAIL	ESTIMATED COST	CIP BUDGET: ADOPTED APPROP 2025-2026	CIP BUDGET: APPROPS AFTER RECLASS 4/9/2026	FISCAL 2025-2026: (ACTUAL) SPEND TO DATE 4/9/2026	FISCAL 2025-2026: (REMAINING) AVAILABLE TO YEAR END	SPEND or CARRY: Estimated Spending through June	SPEND or CARRY: CARRY FORWARD	CIP 5 YEAR PROJECTION: FISCAL CIP YR1 2026-2027	FISCAL CIP YR2 2027-2028	FISCAL CIP YR3 2028-2029	FISCAL CIP YR4 2029-2030	FISCAL CIP YR5 2030-2031	FISCAL CIP >5YRS >2031	TOTAL CIP 2026<
		WATER (WTP)														
1	M/P D-02	System Pressure Release Valve Rehab/ Update	50,000								50,000					50,000
1	M/P D-03	Windsong Street Service Reconnections	11,000								11,000					11,000
1	M/P D-04	New PRV at 7th Street & Radar Road	101,000								101,000					101,000
1	M/P D-05	New PRV on King Street Between 7th and Prospect Ave	101,000								101,000					101,000
1	M/P D-06	New 8" Water Main on Radar Road at Prospect Ave	57,000								57,000					57,000
1	M/P D-07	New 8" Water Main on King Street at Prospect Ave	86,000								86,000					86,000
1	M/P D-10	Combs Circle Pressure Release Valve Rehab	40,000								40,000					40,000
1	M/P D-13	**2ND ST PH3** Loma to River Rd Waterline Construction	150,000	284,000	284,000	282,197	1,803	0	0							0
1	M/P S-03	Analysis / Engineering SWLCWPUD	75,000	50,000	50,000	11,157	38,843	0		50,000	50,000	50,000	50,000	50,000	50,000	300,000
1	M/P S-05	Reedy Creek Raw Water Pipeline Improvements	208,000	300,000	7,802	7,802		0			300,000					300,000
1	M/P T-01	Water Plant Electrical Control Systems - MCC (Master Control)	814,000								407,000	407,000				814,000
1	M/P T-01	WTP Upgrade CIP Annually	30,000	30,000	48,837	48,837	0	0		30,000	30,000	30,000	30,000	30,000	30,000	180,000
2	M/P D-08	New 8" Water Main on West Third (3rd) Street	167,000							511,000						511,000
2	M/P D-08	West Third Street Engineering Water		30,000	30,000	9,950	20,050	20,050	0							0
2	M/P D-09	New 4" Water Main and PRV on Horizon Hill Road (Hillside Rock)	737,000												737,000	737,000
2	M/P D-11	Yachats Ocean Road Service Reconnections	20,000												20,000	20,000
2	M/P D-15	Pontiac Street Waterline - 3rd to 4th	88,000								186,000					186,000
2	M/P D-16	Shell Street Waterline	79,000												79,000	79,000
2	M/P D-17	Gender Drive and Windy Way Waterlines	254,000												254,000	254,000
2	M/P D-18	Pontiac Street Waterline - 2nd to 3rd	105,000								220,000					220,000
2	M/P D-19	Hanley Drive Waterline	47,000												47,000	47,000
2	M/P P-01	New Radar Road Pump Station	767,000												767,000	767,000
2	M/P P-02	New Horizon Hill Pump Station & Reservoir	1,079,000												1,079,000	1,079,000
2	M/P ST-01	New 200,000-gallon Lower Radar Road Reservoir	2,000,000												2,000,000	2,000,000
2	M/P ST-04	Feasibility Study For Water Tank - New Reservoir Site A		210,000	136,982	136,982	0	0	0							0
2	M/P ST-04	Feasibility Study For Water Tank - New Reservoir Site B		0	73,000			73,000	0	170,000						170,000
2	M/P ST-05	1,000,000-gallon Reservoir Replacement	8,000,000								4,000,000	4,000,000				8,000,000
		Property Acquisition for Reservoir Replacement		750,000	750,000	0	0	0	750,000							0
2	M/P T-02	Water Plant Clarifier - Rehabilitation of Drives ($641K)	250,000								250,000					250,000
2	M/P T-03	WTP Mixed Media Filter Rehabilitation	350,000												350,000	350,000
2	M/P T-04	WTP Compressor Upgrades	20,000									20,000				20,000
2	M/P T-07	WTP Building Seismic Retrofit	270,000												270,000	270,000
3	M/P D-20	Automated Water Meter Reading System	318,000												318,000	318,000
		Annual Hydrant Replacements	10,000	30,000	32,385	32,385	0			40,000	40,000	40,000	40,000	40,000	40,000	240,000
		Blackstone 126 res Fence	25,000	25,000	25,000	0	0	0	0							0
		Public Works Slide Gate	20,000	0	20,075	20,075	0	0	0							0
		SCADA Upgrade	60,000	30,000	30,000	7,646	22,354	22,354	0	30,000	30,000	30,000	30,000	30,000	30,000	180,000
		Water Booster Stations Gensets	70,000	80,000	80,000			0	80,000	80,000						80,000
		Water Meter Upgrades		25,000	15,711	15,711		9,289	0	25,000	25,000	25,000	25,000	25,000	25,000	150,000
		Water Treatment Plant Fence	20,000	20,000	20,000											0
		Overlook Water Line Engineering and Construction		0	25,000	0	25,000	25,000	0	50,000	200,000					250,000
		Yachats River Gaging Station Upgrade	7,100	0	7,100											0
		Salmon Creek Watershed Planning Assessments	100,000							70,000						70,000
		Salmon Creek Watershed Property Acquisition	750,000								750,000					750,000
		Yachats River Gaging Station Upgrade		0	7,064	7,064	0	0	0							
		Vehicle Radio System Install		0	3,092	3,092	0	0								
		Water Unplanned / Contingency		25,000	25,000					25,000	25,000	25,000	25,000	25,000	25,000	150,000
		TOTAL WTP	**17,336,100**	**1,889,000**	**1,671,048**	**582,898**	**108,049**	**149,693**	**830,000**	**1,081,000**	**6,959,000**	**4,627,000**	**200,000**	**200,000**	**6,121,000**	**19,188,000**
		WASTEWATER (WWTP)														
1	M/P G-01	Sewer Line from King Street to 3rd Street (Manhole D-220 to Manhole D-270)	140,000								140,000					140,000
1	M/P G-02	Mainline A Manhole between A-040 to A-050	141,000	15,000	15,000			0	15,000	15,000					141,000	156,000
1	M/P G-03	Mainline D Manhole D-010 to D-030, Ocean View Drive	263,000								45,000	263,000				308,000
1	M/P G-04	Hanley Drive Sewer Manholes	40,000	20,000	40,000	1,148	38,852	38,852	0	40,000						40,000

CITY OF YACHATS 5/14/2026

CAPITAL IMPROVEMENT PROJECTS

PRIORITY	MASTERPLAN	DEPARTMENT / DETAIL	ESTIMATED COST	CIP BUDGET ADOPTED APPROP 2025-2026	CIP BUDGET APPROPS AFTER RECLASS 4/9/2026	FISCAL 2025-2026 (ACTUAL) SPEND TO DATE 4/9/2026	FISCAL 2025-2026 (REMAINING) AVAILABLE TO YEAR END	SPEND or CARRY Estimated Spending through June	SPEND or CARRY CARRY FORWARD	CIP 5 YEAR PROJECTION FISCAL CIP YR1 2026-2027	FISCAL CIP YR2 2027-2028	FISCAL CIP YR3 2028-2029	FISCAL CIP YR4 2029-2030	FISCAL CIP YR5 2030-2031	FISCAL CIP >5YRS >2031	TOTAL CIP 2026<
1	M/P P-03	Quiet Water Lift Station Improvements	493,000	50,000	50,000	9,900	40,100	40,100	0	250,000	193,000					443,000
1	M/P T-02	SBR and Digester Diffuser Membrane Replacement	15,000												15,000	15,000
1	M/P T-04	PW Rehab - Roofing	200,000										100,000	100,000		200,000
1	M/P T-04	PW Rehab Exterior Panels	350,000										100,000	250,000		350,000
1	M/P T-05	Outfall Pipeline Improvements	120,000	30,000	0				0	30,000	200,000					230,000
2	M/P F-01	Pontiac Lift Station Force Main Engineering	45,000	12,000	12,000	1,800	10,200	10,200	0							0
2	M/P F-01	Pontiac Lift Station Force Main Improvements	121,000							186,000						186,000
2	M/P F-02	Riverside Lift Station Force Main Engineering	33,000	33,000	33,000	7,033	25,967	25,967	0							0
2	M/P F-02	Riverside Lift Station Force Main Improvements	326,000									326,000				326,000
2	M/P P-04	Main Lift Station Improve	405,000	166,000	166,000	48,513	117,487	80,000	0	100,000						100,000
2	M/P P-05	Parkside Lift Station Improvements	218,000							109,000	109,000					218,000
2	M/P P-06	Riverside Lift Station Improvements	250,000							100,000	100,000					200,000
2	M/P P-07	Pontiac Lift Station Improvements	218,000							109,000	109,000					218,000
2	M/P T-07	New Biosolids Disposal Site Acquisition	50,000												50,000	50,000
2	M/P T-08	Biosolids Manure Spreader	100,000												100,000	100,000
2	M/P T-09	Aerobic Digester and Sludge Storage Tank Air Supply System Imps.	223,000												223,000	223,000
2	M/P T-10	Aerobic Digester Tank Coating and Piping Improvements	330,000												330,000	330,000
2	M/P T-11	SBR, EQ Basin, & Digester Control System Upgrades	972,000												972,000	972,000
2	M/P T-13	SBR Basin #3	1,236,000												1,236,000	1,236,000
		Annual Inflow and Infiltration (I&I) Rehabilitation	40,000	40,000	40,000	0	40,000	25,000		40,000	40,000	40,000	40,000	40,000	40,000	240,000
		Public Works Slide Gate	25,000	0	18,849	18,849	0	0	0							0
		2ND PH3 Loma to River Rd Wasteline Construction	50,000	50,000	50,000	47,589	2,411	0	0							0
		Wastewater Treatment Plant Upgrades	240,000	85,000	85,000	61,671	23,329	23,329	0	150,000						150,000
		949 Yachats River Rd Property Improvements		58,000	26,000	5,827	20,173	20,000	0	10,000	10,000	10,000	10,000	10,000	10,000	60,000
		West 3rd Street Engineering Wastewater		10,000	10,000	4,366	5,634	6,985	0							0
		West 3rd Street Construction Wastewater line 460 feet of 8" line	400,000							500,000						500,000
		PW Design Standards		0	2,000	0	2,000	2,000	0							0
		Wastewater Mixing Zone Study		0	10,000	0	10,000	10,000	0	40,000						40,000
		Public Works Pickup 4wd with tow package	50,000							50,000						50,000
		Fuel tank trailer	40,000							40,000						40,000
		Vehicle Radio System Install		0	3,092	3,092	0	0	0							
		Wastewater Unplanned / Contingency		25,000	25,000					25,000	25,000	25,000	25,000	25,000	25,000	150,000
		TOTAL WWTP	**7,134,000**	**594,000**	**585,941**	**209,789**	**336,152**	**282,433**	**15,000**	**1,794,000**	**971,000**	**664,000**	**275,000**	**425,000**	**3,142,000**	**7,271,000**
		TOTAL ENTERPRISE ***BEFORE CAPITALIZED LABOR***	**24,470,100**	**2,483,000**	**2,256,989**	**792,686**	**444,201**	**432,126**	**845,000**	**2,875,000**	**7,930,000**	**5,291,000**	**475,000**	**625,000**	**9,263,000**	**26,459,000**
)		**STREETS**														
		EAST 2nd Street PH 3 - Loma to River Rd 560'														
		Loma to River Rd General Engineering	13,000	20,000	0			0	0							0
		Loma to River Rd General Construction	187,000	30,000	50,000	47,511	2,489	0	0							0
																0
		STREET PROJECTS														0
		Crosswalk Flashers		0	3,110	3,110	0	0	0							0
		Oceanview Drive	50,000												50,000	50,000
		Oceanview Drive Delineators		0	10,000	3,567	6,433	6,433	0							0
		Street Paving Upgrades	100,000	110,000	96,890	90,306	6,584	3,000	0	55,000	110,000	110,000	110,000	110,000	110,000	605,000
		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**	**522,500**	**610,000**	**110,000**	**110,000**	**110,000**	**160,000**	**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
		West 3rd Street Engineering - Storm Drains		7,000	7,000	5,864	1,136	1,136	0							0

CITY OF YACHATS 5/14/2026

CAPITAL IMPROVEMENT PROJECTS

				CIP BUDGET		FISCAL 2025-2026		SPEND or CARRY		CIP 5 YEAR PROJECTION						
				ADOPTED APPROP	APPROPS AFTER RECLASS	(ACTUAL) SPEND TO DATE	(REMAINING) AVAILABLE TO YEAR END	Estimated Spending through June	CARRY FORWARD	FISCAL CIP YR1	FISCAL CIP YR2	FISCAL CIP YR3	FISCAL CIP YR4	FISCAL CIP YR5	FISCAL CIP >5YRS	TOTAL CIP
PRIORITY	MASTERPLAN	DEPARTMENT / DETAIL	ESTIMATED COST	2025-2026	4/9/2026	4/9/2026				2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	>2031	2026<
		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						
		Storm Drain Master Plan		0	15,000	0	15,000	15,000	0							
		Oceanview Drive Storm Drains									20,000					20,000
			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														
		Conex replacement and supplies	11,000	11,000	17,386	11,964	5,422	5,422	0	23,000						23,000
		Emergency Preparedness	40,000								20,000	5,000	5,000	5,000	5,000	40,000
		Exterior Rehabilitation; ADA Compliant/Code & Safety Review	60,000								60,000					60,000
		Code Compliance Vehicle	12,000	10,000	0	0										0
		Radar Speed Trailer	13,166	13,000	13,166	13,166	0	0	0							13,000
		Masterplan Project Implementations - City Hall									50,000	50,000	50,000	50,000	50,000	250,000
		City Hall Lighting Upgrade	5,609	6,000	5,935	5,935	0	0	0							0
		Generator Rehousing and Relocation for City Hall	50,000							50,000						50,000
		Trolley Purchase	127,324	121,000	127,324	127,324	0	0	0							0
		Trolley Signage	8,000							8,000						8,000
		North wall repair - upgrade window and remove drawer - to fix leak	12,500							12,500						12,500
		Starlink Antenna	2,189	0	2,189	2,189	0	0	0							
		Security Remodel	10,000	5,000	0		0				60,000					60,000
		TOTAL *BEFORE CAPITALIZED LABOR*	**351,788**	**166,000**	**166,000**	**160,578**	**5,422**	**5,422**	**0**	**93,500**	**190,000**	**55,000**	**55,000**	**55,000**	**55,000**	**516,500**
		PARKS & TRAILS														
		Extension of Walkway to State Park	750,000								200,000	100,000	100,000	100,000	100,000	600,000
		Landmark Park and Improvements	450,000							20,000	200,000	100,000	100,000	100,000		520,000
		Estuary Walkway Construction	875,000	250,000	250,000	40,707	209,293	25,000	185,000	885,000	0	0	0	0	0	885,000
		Underground Utilities	200,000	100,000	100,000	0	100,000	0	100,000	100,000						100,000
		Evaluation of Whale Tail Park retaining wall								5,000						
		Masterplan Project Implementations - Parks and Trails									50,000	50,000	50,000	50,000	50,000	250,000
		TOTAL *BEFORE CAPITALIZED LABOR*	**2,275,000**	**350,000**	**350,000**	**40,707**	**309,293**	**25,000**	**285,000**	**1,010,000**	**450,000**	**250,000**	**250,000**	**250,000**	**150,000**	**2,355,000**
		COMMONS														
		Gutters, Fascia, Paint, Roof Repair	80,000							80,000						80,000
		Emergency Shelter - Commons	30,000	10,000	5,000	374	4,626	4,626	0	5,000	5,000					10,000
		Sound / Lighting Updates	25,000	50,000	53,960	53,960	0	0	0							0
		Generator Rehousing and Relocation - Resiliency Measure	15,000	15,000	15,000	0	15,000	0	15,000	200,000						200,000
		Park Plan / Civic Plan / Masterplan		20,000	5,025	5,025	0	0	0							0
		Masterplan Project Implementations									100,000	100,000	100,000	100,000	100,000	500,000
		Public Restroom	150,000	25,000	50,000	49,458	542	0	0		300,000					300,000
		Stairs NE Entrance	30,000	45,000	0						45,000					45,000
		Commons NE Entrance	105,000								105,000					105,000
		Existing Pavilion Upgrades	40,000	160,000	160,000	4,169	155,831	10,000	145,831	445,831						445,831
		Commons Addition for YYFAP		0	15,939	15,939	0	0	0		200,000	1,000,000	1,000,000			2,200,000
		Commons Acoustic Panels MP Room		0	15,060	15,060	0	0	0		55,000					55,000
		YERC - Yachats Events and Recreation Center - Greenspace Pavilion (New)									15,000					15,000
		DEQ Soil Testing from Heating Oil Tank that was removed + remeditation	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**	**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
		Interior Finishing	100,000	100,000	140,000	126,864	13,136	13,000	0							0
		Interior Wall Felt	25,000	25,000	0											0
		ADA Push Buttons for Doors	40,000								40,000					40,000
		Final Landscaping	55,000							25,000						25,000
		TOTAL *BEFORE CAPITALIZED LABOR*	**1,370,000**	**1,005,000**	**1,020,000**	**1,006,373**	**13,136**	**13,000**	**0**	**25,000**	**40,000**	**0**	**0**	**0**	**0**	**65,000**
		LLM														

CITY OF YACHATS 5/14/2026

CAPITAL IMPROVEMENT PROJECTS

				CIP BUDGET		FISCAL 2025-2026		SPEND or CARRY		CIP 5 YEAR PROJECTION						
				ADOPTED APPROP	APPROPS AFTER RECLASS	(ACTUAL) SPEND TO DATE	(REMAINING) AVAILABLE TO YEAR END	Estimated Spending through June	CARRY FORWARD	FISCAL CIP YR1	FISCAL CIP YR2	FISCAL CIP YR3	FISCAL CIP YR4	FISCAL CIP YR5	FISCAL CIP >5YRS	TOTAL CIP
PRIORITY	MASTERPLAN	DEPARTMENT / DETAIL	ESTIMATED COST	2025-2026	4/9/2026	4/9/2026				2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	>2031	2026<
		LLM Rehabilitation	500,000	285,000	255,000	232,939	22,061	22,000	0							0
		TOTAL *BEFORE CAPITALIZED LABOR*	500,000	285,000	255,000	232,939	22,061	22,000	0	0	0	0	0	0	0	0
		ENTERPRISE FUNDS TOTAL	24,470,100	2,483,000	2,256,989	792,686	444,201	432,126	845,000	2,875,000	7,930,000	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	115,617	480,831	2,757,831	2,135,000	1,515,000	1,565,000	515,000	465,000	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	5,632,831	10,065,000	6,806,000	2,040,000	1,140,000	9,728,000	35,339,831
					(246,027)											

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

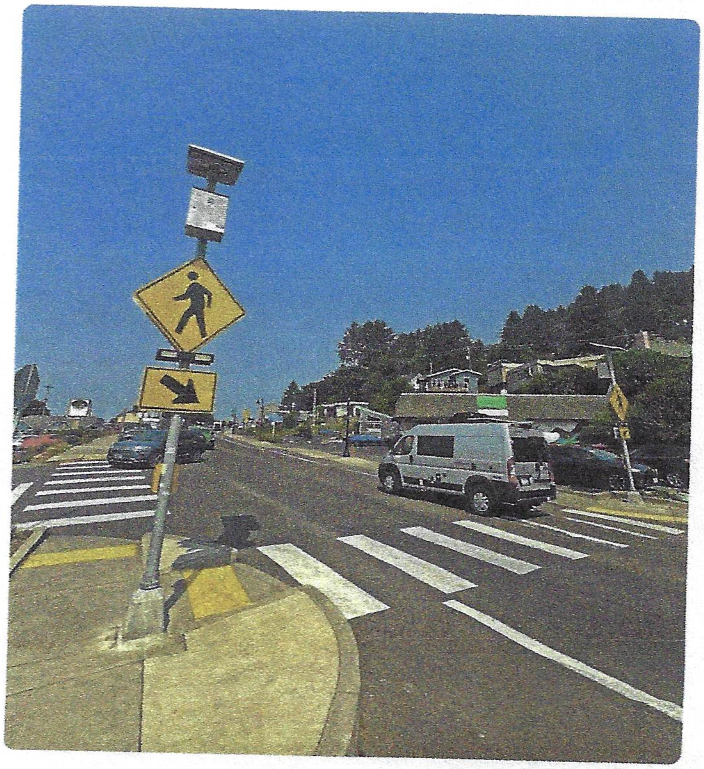
Funding for the street fund comes from the General Fund and State Highway Tax revenue. Both streets and storm drains remain underfunded and rely on the General Fund. Discussions will continue on adding a $10 utility bill fee, with an annual increase based on the Consumer Price Index (CPI), to support 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 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	$34,458.33	$66,499.87	$37,022.00	$37,022.00	150-1040-300101	BEGINNING BALANCE	$31,515.83	$31,515.83	$31,515.83
$0.00	$250,000.00	$20,000.00	$0.00	$0.00	$0.00	150-1040-304481	Grants (ODOT)	$250,000.00	$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	$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	$70,000.00
$118,355.68	$354,557.17	$169,458.33	$216,499.87	$149,522.00	$187,022.00		RESOURCES	$407,515.83	$566,515.83	$566,515.83
$2,429.88	$3,620.70	$5,575.71	$2,628.00	$2,729.00	$2,977.09	150-1040-105110	Water Lead	$2,741.00	$2,741.00	$2,741.00
$0.00	$44.46	$782.17	$523.00	$527.74	$575.72	150-1040-105111	Wastewater Lead	$55.00	$55.00	$55.00
$0.00	$109.06	$159.86	$0.00	$0.00	$0.00	150-1040-105114	Utility Worker 2 (Field Utility A)	$68.00	$68.00	$68.00
$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	150-1040-105118	Certified Water Technician	$68.00	$68.00	$68.00
$0.00	$0.00	$25.75	$2,896.00	$992.46	$1,701.36	100-1040-105119	Code Enforcer/PW	$82.00	$82.00	$82.00
$0.00	$3,863.67	$376.62	$4,236.00	$2,756.04	$4,724.64	100-1040-105121	Utility Field Foreman (Journeyman)	$136.00	$136.00	$136.00
$0.00	$0.00	$0.00	$0.00	$23.08	$25.18	150-1040-105122	Utility Worker 1 (Field Utility B)	$136.00	$136.00	$136.00
$2,429.88	$7,637.89	$6,920.11	$10,283.00	$7,028.32	$10,003.99		Public Works Personnel	$3,286.00	$3,286.00	$3,286.00
$199.50	$274.05	$498.13	$336.00	$234.00	$255.27	150-1040-105140	Fringe Benefits	$394.32	$394.32	$394.32
$791.08	$982.87	$1,530.80	$631.00	$732.00	$798.55	150-1040-105141	Insurance Benefits	$722.92	$722.92	$722.92
$510.14	$779.91	$1,411.22	$694.00	$873.00	$952.36	150-1040-105142	Regular PERS System	$755.78	$755.78	$755.78
$3,930.60	$9,674.72	$10,360.26	$11,944.00	$8,867.32	$12,010.17		PERSONNEL	$5,159.02	$5,159.02	$5,159.02
$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	$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	$0.00		TRANSFERS OUT	$0.00	$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	$2,384.00	$0.00	$0.00	$0.00	150-1040-407946	Capital Outlay - Parking/Paving	$0.00	$0.00	$0.00
$9,867.91	$304,587.79	$174,701.29	$165,000.00	$146,561.30	$147,000.00	150-1040-407947	Capital Outlay - Street Projects	$577,500.00	$522,500.00	$522,500.00
$9,867.91	$304,587.79	$177,085.29	$165,000.00	$143,057.30	$143,496.00		CAPITAL OUTLAYS	$577,500.00	$522,500.00	$522,500.00
$13,798.51	$310,398.84	$187,445.55	$169,812.00	$151,924.62	$155,506.17		TOTAL REQUIREMENTS	$582,659.02	$527,659.02	$527,659.02
$104,557.17	$44,158.33	($17,987.22)	$46,687.88	($2,402.62)	$31,515.83		ENDING BALANCE	($175,143.19)	$38,856.81	$38,856.81

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	$67,285.44	$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	$81,493.69	$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	$148,779.13	$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	$23,190.73	$18,427.00	$12,263.01	$28,408.33		Public Works Personnel	$18,095.00	$18,095.00	$18,095.00
$1,331.89	$1,071.70	$1,683.20	$2,012.00	$878.98	$1,506.82	100-1040-105140	Fringe Benefits	$2,171.40	$2,171.40	$2,171.40
$5,953.35	$3,090.73	$1,734.72	$3,779.00	$3,254.38	$5,578.94	100-1040-105141	Insurance Benefits	$3,980.90	$3,980.90	$3,980.90
$2,472.77	$1,992.02	$3,397.10	$4,156.00	$2,750.30	$4,714.80	100-1040-105142	Regular PERS System	$4,161.85	$4,161.85	$4,161.85
$26,448.75	$20,756.16	$30,005.75	$28,374.00	$19,146.67	$40,208.89		PERSONNEL	$28,409.15	$28,409.15	$28,409.15
$2,985.00	$3,678.14	$4,092.41	$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	$72.93	$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	$1,480.41	$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	$9,400.92	$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	$816.68	$2,000.00	$71.50	$122.57	100-1040-205362	Field Consumables	$2,000.00	$10,000.00	$10,000.00
$3,585.00	$3,952.00	$420.00	$599.06	$286.96	$491.93	100-1040-205363	Field Outside Services	$600.00	$600.00	$600.00
$19,602.28	$17,989.84	$20,345.99	$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	$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	$12,629.00	$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	$2,600.00	$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	$54,558.34	$54,511.21	$35,741.74	$52,377.12		MATERIALS AND SERVICES	$65,703.27	$73,003.86	$73,003.86
$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	$84,564.09	$82,885.21	$54,888.41	$92,586.01		TOTAL REQUIREMENTS	$94,112.42	$101,413.01	$101,413.01
$65,580.85	$67,285.44	$64,215.04	$71,243.17	$58,651.49	$50,557.29		ENDING BALANCE	$29,624.48	$22,323.88	$22,323.88



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	$54,228.04	$49,936.18	$49,936.18	$49,936.18	150-1050-300101	BEGINNING BALANCE	$57,550.09	$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	$30,000.00	$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	$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	$150,000.00
						Need a Code	Transfer from SDC		$50,000.00	$50,000.00
$120,198.01	$113,811.49	$54,228.04	$129,936.18	$89,936.18	$129,936.18		RESOURCES	$293,550.09	$377,550.09	$377,550.09
$552.13	$2,120.48	$2,197.25	$3,151.00	$1,083.66	$1,857.70		Public Works Personnel	$3,286.00	$3,286.00	$3,286.00
$41.38	$153.91	$158.01	$336.00	$77.86	$133.47	150-1050-105140	Fringe Benefits	$394.32	$394.32	$394.32
$177.11	$510.05	$483.16	$631.00	$212.36	$364.05	150-1050-105141	Insurance Benefits	$722.92	$722.92	$722.92
$115.90	$404.01	$423.66	$694.00	$257.17	$440.86	150-1050-105142	Regular PERS System	$755.78	$755.78	$755.78
$886.52	$3,188.45	$3,262.08	$4,812.00	$1,631.05	$2,796.09		PERSONNEL	$5,159.02	$5,159.02	$5,159.02
$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	150-1050-407922	Capital Outlay - Improvements	$0.00	$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	$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	$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	$321,000.00
$6,386.52	$59,583.45	$3,262.08	$111,812.00	$42,235.92	$72,386.09		TOTAL REQUIREMENTS	$326,159.02	$326,159.02	$326,159.02
$113,811.49	$54,228.04	$50,965.96	$18,124.18	$47,700.26	$57,550.09		ENDING BALANCE	($32,608.93)	$51,391.07	$51,391.07

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	$9,753.09	$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	$215,000.00	$215,000.00	$215,000.00
$41,135.59	$29,874.43	$39,753.09	$53,242.01	$38,242.01	$53,242.01		RESOURCES	$251,510.56	$251,510.56	$251,510.56
$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	$12,066.41	$18,427.00	$6,281.38	$10,768.08		Public Works Personnel	$18,095.00	$18,095.00	$18,095.00
$961.10	$775.78	$870.11	$1,962.00	$448.42	$768.72	100-1050-105140	Fringe Benefits	$2,171.40	$2,171.40	$2,171.40
$4,183.56	$1,965.09	$3,327.44	$3,685.00	$1,696.12	$2,907.63	100-1050-105141	Insurance Benefits	$3,980.90	$3,980.90	$3,980.90
$1,656.86	$1,324.76	$1,816.35	$4,054.00	$1,471.22	$2,522.09	100-1050-105142	Regular PERS System	$4,161.85	$4,161.85	$4,161.85
$14,532.86	$13,432.50	$18,080.31	$26,405.00	$8,649.44	$14,827.61		PERSONNEL	$26,599.65	$26,599.65	$26,599.65
$2,856.93	$5,499.53	$4,914.76	$0.00	$0.00	$0.00	100-1050-205313	Eqpt Repair (Included in 205470)	$0.00	$0.00	$0.00
$63.99	$0.00	$271.99	$500.00	$386.00	$661.71	100-1050-205317	Tools and Small Equipment	$681.57	$681.57	$681.57
$584.92	$0.00	$0.00	$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	$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	$5,186.75	$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	$23,267.06	$34,128.00	$12,747.03	$16,731.45		TOTAL REQUIREMENTS	$32,781.22	$32,781.22	$32,781.22
$19,874.43	$9,753.09	$16,486.03	$19,114.01	$25,494.98	$36,510.56		ENDING BALANCE	$218,729.35	$218,729.35	$218,729.34

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 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
$1,769,110.89	$1,854,322.94	$2,077,702.86	$1,925,492.61	$2,036,288.02	$2,036,288.02	660-1705-300101	BEGINNING BALANCE	$2,432,132.22	$2,432,132.22	$2,432,132.22
$20,262.10	$45,548.91	$90,557.41	$80,870.69	$52,065.31	$89,254.82	660-1705-301500	Interest Earned	$91,932.46	$91,932.46	$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	$70,000.00	$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	$0.00	$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	$0.00	$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	$250,000.00	$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	$50,000.00	$50,000.00
$2,143,372.99	$2,599,296.85	$2,478,260.27	$3,106,363.30	$2,608,353.33	$3,225,542.84		RESOURCES	$2,894,064.68	$2,894,064.68	$2,894,064.68
$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		Administrative Personnel	$0.00	$0.00	$0.00
$14,046.87	$18,647.86	$23,011.57	$16,288.00	$24,772.57	$42,467.26		Public Works Personnel	$55,010.00	$55,010.00	$55,010.00
$1,134.91	$1,355.73	$1,653.96	$1,733.00	$1,775.29	$3,043.35	660-1705-105140	Fringe Benefits	$6,601.20	$6,601.20	$6,601.20
$4,452.56	$4,425.32	$5,351.89	$3,255.00	$5,804.19	$8,000.00	660-1705-105141	Insurance Benefits	$12,102.20	$12,102.20	$12,102.20
$2,917.76	$3,727.17	$4,565.42	$3,580.00	$6,807.48	$7,000.00	660-1705-105142	Regular PERS System	$12,652.30	$12,652.30	$12,652.30
$22,552.10	$28,156.08	$34,582.84	$24,856.00	$39,159.53	$60,510.62		PERSONNEL	$86,365.70	$86,365.70	$86,365.70
$33,763.77	$108,087.39	$0.00	$0.00	$0.00	$0.00	660-1705-407941	Capital Outlay - Equipment	$0.00	$0.00	$0.00
$232,734.18	$385,350.52	$407,389.41	$1,889,000.00	$558,552.69	$732,900.00	660-1705-407948	Capital Outlay - Water Systems	$1,281,000.00	$1,081,000.00	$1,081,000.00
$266,497.95	$493,437.91	$407,389.41	$1,889,000.00	$558,552.69	$732,900.00		CAPITAL OUTLAYS	$1,281,000.00	$1,081,000.00	$1,081,000.00
$289,050.05	$521,593.99	$441,972.25	$1,913,856.00	$597,712.22	$793,410.62		TOTAL REQUIREMENTS	$1,367,365.70	$1,167,365.70	$1,167,365.70
$1,854,322.94	$2,077,702.86	$2,036,288.02	$1,192,507.30	$2,010,641.11	$2,432,132.22		ENDING BALANCE	$1,526,698.98	$1,726,698.98	$1,726,698.98

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	$222,614.43	$164,252.31	$164,252.31	$164,252.31	660-1700-300101	BEGINNING BALANCE	$143,614.60	$143,614.60	$143,614.60
$0.00	$0.00	$0.00	$6,898.60	$0.00	$0.00	660-1700-301500	Interest Earned	$7,105.56	$7,105.56	$7,105.56
$850,013.94	$892,236.23	$960,929.17	$1,072,500.00	$609,570.67	$1,074,500.00	660-1700-304310	Water Services	$1,108,884.00	$1,108,884.00	$1,108,884.00
$3,400.00	$5,557.68	$11,050.00	$7,500.00	$3,400.00	$5,828.57	660-1700-304320	Installation Charges	$6,003.43	$6,003.43	$6,003.43
$560.28	$1,068.00	$4,949.05	$2,500.00	$1,897.28	$3,252.48	660-1700-304335	Rents or Fees	$3,350.05	$3,350.05	$3,350.05
							Transfer In City Services	$0.00	$0.00	$0.00
$38,400.00	$0.00	$0.00	$0.00	$0.00	$0.00	660-1700-304481	Grants	$0.00	$0.00	$0.00
$892,374.22	$898,861.91	$1,199,542.65	$1,253,650.91	$779,120.26	$1,247,833.36		RESOURCES	$1,268,957.64	$1,268,957.64	$1,268,957.64
$50,030.01	$65,809.28	$100,946.06	$113,480.00	$65,155.04	$111,694.35		Administrative Personnel	$119,888.00	$119,888.00	$119,888.00
$60,178.38	$57,957.34	$59,544.05	$63,066.00	$36,446.29	$62,479.35	660-1700-105110	Water Lead	$61,223.00	$65,596.00	$65,596.00
$11,231.47	$22,625.25	$22,259.31	$10,454.00	$15,788.45	$27,065.91	660-1700-105111	Wastewater Lead	$8,698.00	$21,600.00	$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	$0.00	$0.00
$33,466.01	$4,737.47	$0.00	$0.00	$0.00	$0.00	660-1700-105113	N/A (Formerly Field Utility 1)	$0.00	$0.00	$0.00
$18,387.85	$19,087.31	$20,535.23	$6,391.00	$9,751.63	$16,717.08	660-1700-105114	Utility Worker 2 (Field Utility A)	$6,647.00	$12,500.00	$12,500.00
$0.00	$0.00	$30,486.79	$45,376.00	$30,124.74	$51,642.41	660-1700-105118	Certified Water Technician	$43,038.00	$53,000.00	$53,000.00
$0.00	$0.00	$9,915.76	$11,585.00	$5,112.12	$8,763.63	660-1700-105119	Code Enforcer/PW	$11,668.00	$12,282.00	$12,282.00
$0.00	$25,066.61	$40,255.19	$42,356.00	$25,123.37	$43,068.63	660-1700-105121	Utility Field Foreman (Journeyman)	$43,327.00	$45,500.00	$45,500.00
$0.00	$17,151.98	$10,681.56	$14,397.00	$9,306.28	$15,953.62	660-1700-105122	Utility Worker 1 (Field Utility B)	$13,738.00	$15,264.00	$15,264.00
$126,862.62	$146,625.96	$193,677.89	$193,625.00	$131,652.88	$225,690.65		Public Works Personnel	$188,339.00	$225,742.00	$225,742.00
$14,086.93	$15,662.40	$21,354.55	$32,707.00	$14,143.19	$24,245.47	660-1700-105140	Fringe Benefits	$36,987.24	$36,982.41	$41,475.60
$54,598.76	$49,616.94	$56,691.04	$61,421.00	$43,142.34	$73,958.30	660-1700-105141	Insurance Benefits	$67,809.94	$69,126.00	$76,038.60
$26,450.94	$28,311.25	$52,423.02	$67,563.00	$45,975.60	$78,815.31	660-1700-105142	Regular PERS System	$70,892.21	$77,421.12	$79,494.90
$272,029.26	$306,025.83	$425,092.56	$468,796.00	$300,069.05	$514,404.09		PERSONNEL	$483,916.39	$529,159.53	$542,639.10
$1,413.53	$679.00	$533.74	$500.00	$356.50	$611.14	660-1700-205210	Dues & Memberships	$2,000.00	$2,000.00	$2,000.00
$14,457.29	$13,268.14	$15,240.88	$14,500.00	$14,185.19	$14,185.19	660-1700-205211	State/DEQ Fees	$14,610.75	$14,610.75	$14,610.75
$7,044.12	$12,629.38	$10,383.92	$10,395.57	$6,894.28	$7,000.00	660-1700-205212	Fee Expense	$7,210.00	$7,210.00	$7,210.00
$19,896.00	$24,520.94	$27,067.04	$28,420.00	$30,838.93	$30,838.93	660-1700-205222	Insurance	$38,548.66	$33,922.82	$33,922.82
$4,397.77	$7,923.27	$7,692.46	$6,769.59	$4,707.74	$8,070.41	660-1700-205240	Office Materials & Supplies	$8,312.52	$8,312.52	$8,312.52
$0.00	$467.85	$1,357.63	$2,500.00	$895.00	$1,534.29	660-1700-205241	Computer Eqpt and Maintenance	$1,580.31	$1,580.31	$1,580.31
$11,467.15	$11,577.34	$13,254.35	$13,421.38	$7,459.72	$12,788.09	660-1700-205251	Telephones/Cell Phones/DSL	$13,171.73	$13,171.73	$13,171.73
$492.90	$194.98	$4,280.14	$3,204.57	$1,821.99	$3,123.41	660-1700-205253	Postage	$3,217.11	$3,217.11	$3,217.11
$3,038.26	$4,048.48	$8,717.88	$12,000.00	$4,915.89	$8,427.24	660-1700-205255	Education and Training/Travel	$12,000.00	$12,000.00	$12,000.00
$84,941.75	$16,169.26	$19,874.98	$25,000.00	$7,050.98	$12,087.39	660-1700-205260	Contract/Professional Services	$25,000.00	$25,000.00	$25,000.00
$4,250.01	$1,000.00	$12,516.67	$4,000.00	$0.00	$13,000.00	660-1700-205261	Auditor	$13,390.00	$13,390.00	$13,390.00
$18,578.88	$7,968.18	$7,098.33	$10,000.00	$4,663.66	$7,994.85	660-1700-205262	Legal Expense	$10,000.00	$10,000.00	$10,000.00
$28.08	$0.00	$0.00	$0.00	$0.00	$0.00	660-1700-205270	Travel (Included in 205255)	$0.00	$0.00	$0.00
$23,075.01	$19,956.42	$14,328.50	$20,000.00	$13,360.78	$22,904.19	660-1700-205282	Software	$23,591.32	$23,591.32	$23,591.32
$3,434.01	$2,247.96	$1,568.66	$1,172.20	$970.70	$1,664.06	660-1700-205311	Equipment Lease and Rental	$1,713.98	$1,713.98	$1,713.98
$6,688.66	$7,809.06	$5,319.47	$6,065.83	$4,196.55	$7,194.09	660-1700-205312	Equipment Fuel/Tires/Parts	$10,000.00	$10,000.00	$10,000.00
$0.00	$6,785.00	$7,287.52	$0.00	$0.00	$0.00	660-1700-205313	Eqpt Repair (Included in 205470)	$0.00	$0.00	$0.00
$6,962.99	$4,386.76	$4,148.19	$3,000.00	$931.64	$1,597.10	660-1700-205317	Tools and Small Equipment	$3,000.00	$3,000.00	$3,000.00
$766.88	$1,822.00	$300.33	$2,562.50	$93.80	$160.80	660-1700-205330	Building and Land Maintenance	$2,562.50	$2,562.50	$2,562.50
$2,482.19	$2,797.77	$3,534.13	$4,377.55	$1,863.20	$3,194.06	660-1700-205335	Custodial Support/Supplies	$4,377.55	$4,377.55	$4,377.55
$22,290.12	$20,897.34	$23,149.27	$25,157.73	$13,873.77	$23,783.61	660-1700-205342	Plant Utilities	$25,157.73	$25,157.73	$25,157.73
$8,617.66	$5,389.28	$630.81	$10,000.00	$4,165.32	$10,000.00	660-1700-205351	Main Plant Parts	$10,000.00	$10,000.00	$10,000.00
$10,621.04	$13,717.91	$7,639.10	$12,000.00	$8,769.49	$12,000.00	660-1700-205352	Main Plant Consumables	$12,360.00	$15,600.00	$15,600.00
$32,803.78	$15,926.60	$10,785.26	$40,000.00	$11,048.25	$26,000.00	660-1700-205353	Main Plant Outside Services	$40,000.00	$40,000.00	$40,000.00
$30,708.10	$35,180.16	$36,308.68	$42,000.00	$24,079.19	$35,000.00	660-1700-205361	Field Parts	$42,000.00	$42,000.00	$42,000.00
$279.08	$1,663.78	$3,499.09	$1,500.00	$1,965.73	$3,369.82	660-1700-205362	Field Consumables	$3,639.41	$3,639.41	$3,639.41
$17,132.78	$5,957.30	$13,657.89	$15,000.00	$5,164.59	$8,853.58	660-1700-205363	Field Outside Services	$15,000.00	$15,000.00	$15,000.00
$0.00	$0.00	$0.00	$0.00	$679.96	$750.00	660-1700-205440	Equipment & Furniture	$700.36	$700.36	$700.36
$0.00	$230.04	$1,307.95	$8,000.00	$8,423.75	$14,440.71	660-1700-205470	Equipment Repair & Maintenance	$14,873.94	$14,873.94	$14,873.94
$7,555.00	$8,916.00	$7,875.00	$6,797.79	$541.00	$927.43	660-1700-205474	Mowing	$2,000.00	$2,000.00	$2,000.00
$2,000.00	$7,706.57	$1,300.00	$5,000.00	$3,100.00	$5,314.29	660-1700-205475	Tree Removal/Trimming	$5,000.00	$5,000.00	$5,000.00
$0.00	$0.00	$0.00	$25,000.00	$0.00	$0.00	660-1700-208000	Operating Contingency	$25,000.00	$25,000.00	$25,000.00
$345,423.04	$261,836.77	$270,657.87	$358,344.71	$187,017.60	$296,814.67		MATERIALS AND SERVICES	$390,017.87	$388,632.03	$388,632.03
$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	$250,000.00	$250,000.00
$43,000.00	$43,000.00	$43,000.00	$43,000.00	$21,500.00	$43,000.00	660-1700-217136	Transfer To Revenue Water Bond	$43,000.00	$43,000.00	$43,000.00
$243,000.00	$293,000.00	$293,000.00	$293,000.00	$146,500.00	$293,000.00		TRANSFERS OUT	$293,000.00	$293,000.00	$293,000.00
$860,452.30	$860,862.60	$988,750.43	$1,120,140.71	$633,586.65	$1,104,218.76		TOTAL REQUIREMENTS	$1,166,934.26	$1,210,791.56	$1,224,271.13
$31,921.92	$38,029.31	($82,940.00)	($30,742.11)	$145,533.61	$143,614.60		RESOURCES OVER REQUIREMENTS	$102,023.38	$58,166.08	$44,686.51
$186,781.55	$224,810.86	$210,792.22	$133,510.20	$145,533.61	$143,614.60		ENDING BALANCE	$102,023.38	$58,166.08	$44,686.51

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	$1,417,896.34	$1,213,953.54	$1,318,357.84	$1,318,357.84	670-1805-300101	BEGINNING BALANCE	$1,169,002.18	$1,169,002.18	$1,169,002.18
$29,680.08	$64,110.22	$77,296.28	$50,986.05	$39,295.94	$67,364.47	670-1805-301500	Interest Earned	$69,385.40	$69,385.40	$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	$0.00	$0.00	670-1805-314861	Transfer From City Services Ops	$0.00	$0.00	$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	$200,000.00	$200,000.00	$100,000.00	$200,000.00	670-1805-314876	Transfer From Wastewater Ops	$350,000.00	$350,000.00	$350,000.00
$0.00	$0.00	$300,000.00	$0.00	$0.00	$0.00	670-1805-314879	Transfer From SDC Fund	$175,000.00	$175,000.00	$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	$200,000.00	$200,000.00
$1,288,748.60	$1,721,056.66	$2,095,192.62	$1,564,939.59	$1,507,653.78	$1,685,722.31		RESOURCES	$2,163,387.59	$2,163,387.59	$2,163,387.58
$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		Administrative Personnel	$0.00	$0.00	$0.00
$3,801.52	$7,112.72	$11,584.85	$3,658.00	$10,571.23	$14,906.35		Public Works Personnel	$27,318.00	$27,318.00	$27,318.00
$305.07	$517.22	$836.21	$390.00	$758.79	$692.31	670-1805-105140	Fringe Benefits	$3,278.16	$3,278.16	$3,278.16
$1,074.99	$1,764.48	$2,443.68	$732.00	$2,201.40	$3,773.83	670-1805-105141	Insurance Benefits	$6,009.96	$6,009.96	$6,009.96
$502.40	$941.76	$1,798.83	$805.00	$2,536.12	$4,347.63	670-1805-105142	Regular PERS System	$6,283.14	$6,283.14	$6,283.14
$5,683.98	$10,336.18	$16,663.57	$5,585.00	$16,067.54	$23,720.13		PERSONNEL	$42,889.26	$42,889.26	$42,889.26
$93,002.58	$248,702.54	$760,171.21	$594,000.00	$153,209.73	$493,000.00	670-1805-407921	Capital Outlay - Infrastructure	$1,794,000.00	$1,794,000.00	$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	$0.00	$0.00
$226,118.18	$292,824.14	$760,171.21	$594,000.00	$153,209.73	$493,000.00		CAPITAL OUTLAYS	$1,794,000.00	$1,794,000.00	$1,794,000.00
$231,802.16	$303,160.32	$776,834.78	$599,585.00	$169,277.27	$516,720.13		TOTAL REQUIREMENTS	$1,836,889.26	$1,799,836.00	$1,836,889.26
$1,056,946.44	$1,417,896.34	$1,318,357.84	$965,354.59	$1,338,376.51	$1,169,002.18		ENDING BALANCE	$326,498.33	$363,551.59	$326,498.32

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:

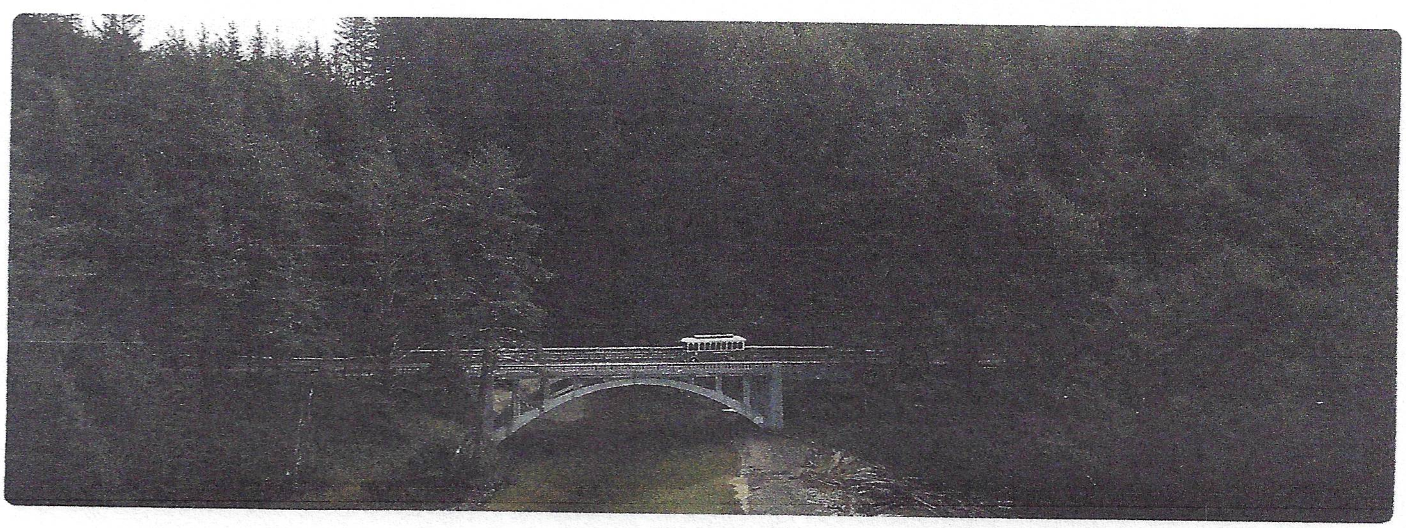
- Water Revenue Bond
- Water General Obligation (GO) Bond
- South Tank Reservoir Construction Loan (IFA)
- Wastewater Treatmen Plant Loan (DEQ)
- Wastewater Treatment Plant (IFA)

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	$45,227.01	$45,227.01
$87.18	$107.90	$0.00	$109.17	$68.04	$116.64	155-1200-301500	Interest Earned	$120.14	$120.14	$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	$43,000.00	$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	$88,347.15	$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	$7,000.00	$7,000.00
$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	$35,000.00	$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	$42,000.00	$42,000.00
$42,850.38	$42,850.38	$42,850.16	$42,850.38	$21,425.19	$42,054.15		TOTAL REQUIREMENTS	$43,203.05	$42,000.00	$42,000.00
$43,649.57	$43,907.09	$44,049.03	$44,423.31	$44,307.37	$45,227.01		ENDING BALANCE	$45,144.10	$46,347.15	$46,347.15



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	$61,449.37	$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	$44,877.00	$44,877.73
$916.58	$771.82	$500.00	$730.80	$531.95	$547.91	155-1218-304120	Tax - Property Past Due	$550.00	$550.00	$550.00
$95,684.52	$99,223.79	$99,938.15	$44,867.43	$104,556.27	$104,572.23		RESOURCES	$106,876.37	$106,876.37	$106,877.10
$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	$7,000.00	$7,000.00
$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	$36,000.00	$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	$43,000.00	$43,000.00
$43,846.37	$43,900.00	$44,850.00	$43,770.00	$40,155.00	$43,122.86		TOTAL REQUIREMENTS	$43,336.54	$43,000.00	$43,000.00
$51,838.15	$55,323.79	$55,088.15	$60,157.50	$64,401.27	$61,449.37		ENDING BALANCE	$63,539.83	$63,876.37	$63,877.10

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	$120,626.08	$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	$100,000.00	$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	$220,626.08	$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	$60,000.00	$60,000.00	$30,000.00	$60,000.00		TRANSFERS OUT	$60,000.00	$60,000.00	$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	$8,000.00	$8,000.00
$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	$31,378.51	$31,378.51
$39,910.56	$39,910.56	$39,910.56	$39,910.56	$39,910.56	$39,910.56		DEBT SERVICES	$40,166.52	$39,378.51	$39,378.51
$99,910.56	$99,910.56	$99,910.56	$99,910.56	$69,910.56	$99,910.56		TOTAL REQUIREMENTS	$100,166.52	$99,378.51	$99,378.51
$120,357.76	$120,447.20	$120,536.64	$120,626.08	$100,626.08	$120,626.08		ENDING BALANCE	$120,459.56	$121,247.57	$121,247.57

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.

Wastewater Treatment Plant (IFA)

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

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

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

These payments are funded through a combination of utility revenue, property taxes, 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	$1,174,702.19	$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	$56,246.28	$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	$500,000.00	$500,000.00
$60,000.00	$60,000.00	$60,000.00	$60,000.00	$30,000.00	$60,000.00	155-1276-304501	Transfer From South Tank Loan	$60,000.00	$60,000.00	$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	$0.00	$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	$1,790,948.47	$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	$7,000.00	$7,000.00
$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	$46,000.00	$46,000.00
$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	$7,443.29	$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	$29,000.00	$29,000.00
$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	$409,653.65	$409,653.65
$500,525.50	$498,644.55	$496,708.55	$494,715.84	$232,358.28	$494,715.84		DEBT SERVICES	$499,301.53	$499,096.94	$499,096.94
$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	$200,000.00	$200,000.00
$0.00	$0.00	$100,000.00	$100,000.00	$50,000.00	$100,000.00		TRANSFERS OUT	$200,000.00	$200,000.00	$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	$699,096.94	$699,096.94
$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	$1,091,851.53	$1,091,851.53

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