

YACHATS CITY RECORDER'S REPORT

BY NANCY BATCHELDER, CITY RECORDER

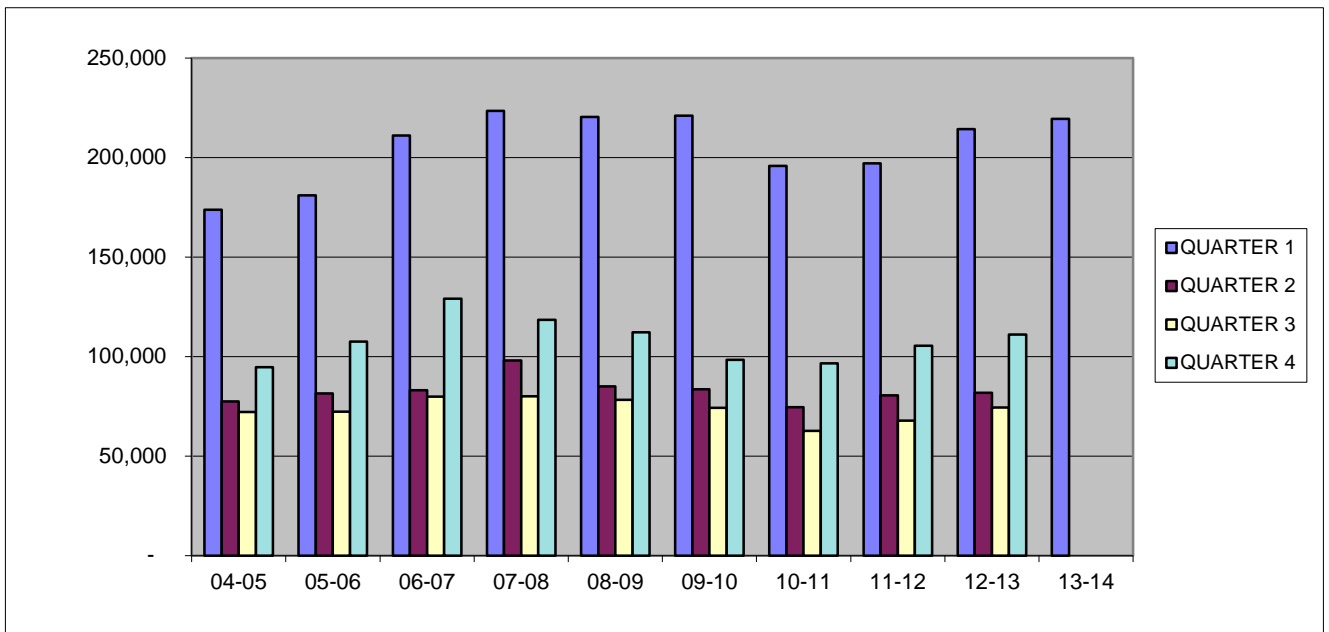
November 2013

Transient Rental Tax

	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	TOTALS
04-05	173,686	77,466	72,175	94,675	418,001
05-06	180,907	81,392	72,318	107,468	442,085
06-07	211,002	83,142	79,812	129,101	503,056
07-08	223,396	98,075	79,992	118,469	519,932
08-09	220,297	84,996	78,286	112,203	495,781
09-10	220,987	83,544	74,271	98,362	477,164
10-11	195,721	74,605	62,602	96,500	429,428
11-12	197,139	80,425	67,863	105,393	450,819
12-13	214,285	81,804	74,312	111,040	481,441
13-14	219,417				

4,217,709 2004-05 to 2012-13 total
482,000 13-14 Budget

	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	Totals to date
Average by Qtr	43.56%	17.67%	15.69%	23.07%	100.00%
13-14 Budget need by percentage	209,980	85,190	75,611	111,219	482,000
13-14 Actual to date	219,417				219,417
Projected total					
Difference	9,437				9,437

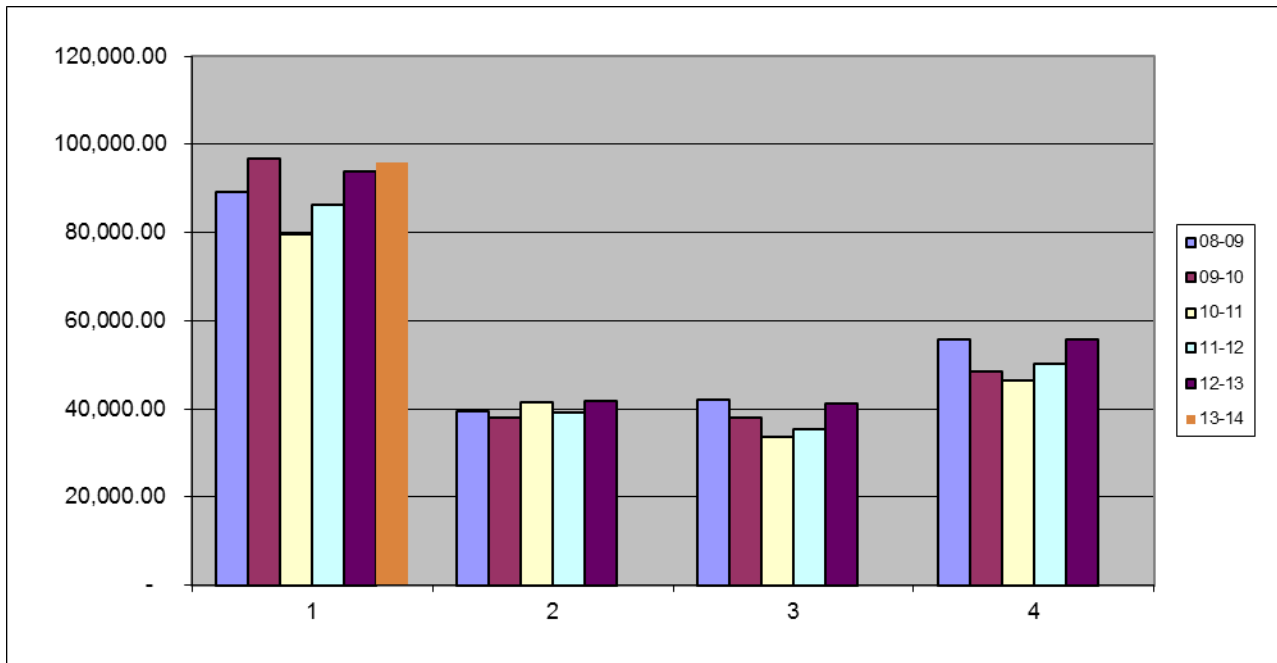


Note: This report is by quarter and does not track with the fiscal budget year since the 4th qtr is always received in the next fiscal year.

amount actually received in the fiscal year: 288,818 percent of budget 60%

Food and Beverage Tax

	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	TOTALS
08-09	89,089.49	39,543.42	41,939.32	55,710.57	226,282.80
09-10	96,686.12	38,039.90	37,979.18	48,390.19	221,095.39
10-11	79,576.12	41,476.25	33,488.25	46,401.38	200,942.00
11-12	86,182.37	39,182.37	35,488.01	50,307.30	211,160.05
12-13	93,947.04	41,884.80	41,320.64	55,773.11	232,925.59
13-14	95,928.87				95,928.87
	1,092,405.83	2008-09 to 2012-13 total			
	225,000.00	13-14 Budget			
	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	Totals to date
Average by Qtr	40.78%	18.32%	17.41%	23.49%	100.00%
13-14 Budget need by percentage	91,755	41,220	39,178	52,848	225,000
13-14 Actual to date	95,929				95,929
Projected total					
Difference	4,174				4,174
Projected Difference to date:	4,174				



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amount actually received in the fiscal year: 121,996 percent of budget 54%

With the completion of the Lincoln Street Waterline, the Public Works Building Roof and the South West Lincoln County Water District connection a journal entry was made to capitalize the payroll and equipment costs. (See attached CIP Status Report and Financial Report)

City Hall Staff worked on the various duties following:

Capital Improvement Project tracking and reporting	15.5 hours
Payroll (2 cycles)	15
Accounting – General	35
Accounts Payable Processing	23
Preparing for the Audit	8
Newsletter	12.5
Community Calendar – GoYachats-Commons Reservations	14
Business License Processing	8
Utility Billing	53
Meeting Packets, Minutes, Reports	40.5
Working on the Code, Ordinances and Resolutions	10.5
Update the necessary registration information for the USFS Contract	1.5
Liens and Lien Docket update	5
Workers Comp Report /audit for 2012-2013 Fiscal Year	15.5

Of Course, other activities included reading and responding to emails, mail and other correspondence and telephone calls, processing information requests, and other general office duties.

Through 10-31-13

<u>Project</u>	Budget	Materials & Services	Estimate to Complete	Over/Under Budget	Labor Expense To Capitalize	City equipment to Capitalize	2013-2014 Cost incl Labor	Prior YR	True Cost of project	crew hours
Street Improvements	127,500	75,273		52,227	11,255		86,528		86,528	
Tide Gates	5,000			5,000	463		463		463	
Yachats River Diversion	400,000			400,000	1,172		1,172		1,172	
Hydrant Replacement	10,000	2,022		7,978	372		2,395		2,395	
Update Water Master Plan	18,000			18,000	1,021		1,021		1,021	
Hanley Drive Looping	50,000	4,893		45,107	3,965		8,857		8,857	
Lincoln Ave Waterline	20,000	3,645	complete	16,355	15,381		19,026		19,026	420
Infiltration/Inflow Repair	10,000	627		9,373	3,053		3,679		3,679	
Generator Buildings	50,000			50,000	332		332		332	
Decanting Center	15,000			15,000	306		306		306	
Roof PW Building	15,000	6,617	complete	8,383	395		7,012		7,012	9
Hwy 101-grant	620,000	2,307		617,693	806		3,113	1,694	4,807	
Hwy 101-waterline	70,000			70,000	1,047		1,047		1,047	
Hwy 101-drainage	110,000			110,000	1,257		1,257		1,257	
SWLCWD Connection	n/a	6,805	complete		7,136	2,575	16,516		16,516	199
ADA Door Commons	50,000	275		49,725	383		658		658	
Commons-Park Grant	91,450			91,450						
Labyrinth	8,000			8,000				403	403	
LLC-Siding and Roof (1)	35,000			35,000	306		306		306	
Library Siding (2)	10,000	7,813	complete	2,187			7,813		7,813	
UV Enclosure (3)										
Water Equipment	10,000	1,058		8,942			1,058			
Sewer Equipment	50,000	40,328		9,672			40,328			
Street Equipment	5,500	1,058		4,442			1,058			
Storm Drain Equipment	2,000	1,160		840			1,160			

Capital Improvement Administration (not allocated to particular projects)

6,727

total employee expense

55,377

Notes

- 1) Budget figure was for Phase II this year. Phase I was not completed in 2012-2013 and will be carried over when Supplemental Budget is done
- 2) Library Siding was not specifically budgeted for - there was \$10,000 in the budget for any project that might come up.
- 3) UV Enclosure not completed in 2012-2013 and will need to be carried over when Supplemental Budget is done

Financial/Budget Report

October

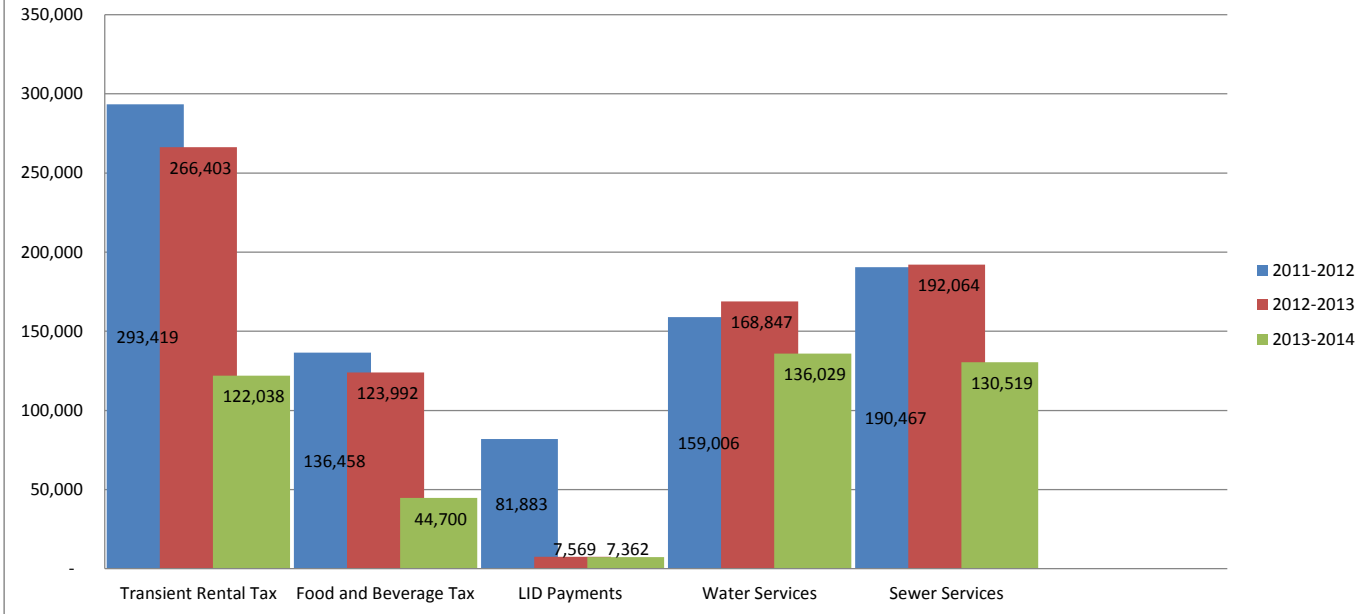
Period 4
40% Through Budget year

Fund	2011-2012 Budget Year	2012-2013 Budget Year	2013-2014 Budget Year		
	Actual through same period	Actual through same period	Actual to Date	Budget	% of Budget
General					
Revenue (less Cash Carried Forward)	342,037	311,218	411,834	736,353	56%
Personnel Expenses	46,868	42,263	33,895	133,704	25%
Materials and Services	78,831	74,073	69,956	194,602	36%
Other Expenses/transfers	301,041	352,175	411,407	483,047	85%
Total Expenses	426,740	468,511	515,257	811,353	64%
Visitor Amenities					
Revenue (less Cash Carried Forward)	124,192	130,508	138,787	140,292	99%
Materials and Services	47,936	47,326	48,037	107,703	45%
Transfers	35,126	32,858	21,913	21,913	100%
Visitor Amenities	4,234	998	3,900	23,650	16%
Total Expenses	87,296	81,182	73,851	153,266	48%
Capital Reserve/Projects					
Revenue, incl. previous saved	1,959,699	2,014,851	2,282,132	2,405,211	95%
Expenditures	20,755	47,121	88,309	939,950	9%
Debt Payment	381,435	250,000	262,000	262,000	100%
Total Expenses	402,190	297,121	350,309	1,201,950	29%
Reserved for Future	1,501,625	1,712,175	1,931,822	1,203,261	
System Development Charges					
Revenue, incl. previous saved	298,317	215,619	180,243	261,304	69%
Expenditures	114,160	44,984	70,000	261,304	27%
Streets					
Revenue (less Cash Carried Forward)	88,089	115,406	332,118	862,313	39%
Personnel Expenses	48,128	41,566	40,459	96,677	42%
Materials and Services	6,621	5,904	11,010	19,269	57%
Other Expenses/transfers	36,702	41,672	22,137	751,367	3%
Total Expenses	91,452	89,141	73,606	867,313	8%
Library					
Revenue (less Cash Carried Forward)	16,152	15,520	19,467	21,336	91%
Materials and Services	3,202	1,884	3,879	19,220	20%
Other Expenses/transfers	5,883	6,373	3,316	3,316	100%
Total Expenses	9,084	8,256	7,195	22,536	32%
Little Log Church & Museum					
Revenue (less Cash Carried Forward)	9,640	8,803	13,440	15,475	87%
Materials and Services	1,928	2,144	1,885	8,838	21%
Other Expenses/transfers	4,225	4,291	16,437	17,737	93%
Total Expenses	6,153	6,435	18,322	26,575	69%
Parks & Commons					
Revenue (less Cash Carried Forward)	127,359	123,045	61,908	82,417	75%
Personnel Expenses	1,112	796	2,915	2,926	100%
Materials and Services	29,093	31,630	29,013	68,165	43%
Other Expenses/transfers	94,167	24,220	35,000	45,000	78%
Total Expenses	124,372	56,646	66,929	116,091	58%
Storm Drains					
Revenue (less Cash Carried Forward)	-	15,400	132,001	132,000	100%
Personnel Allocation	-	-	-	10,000	0%
Materials and Services	-	589	1,160	7,000	17%
Other Expenses/transfers	-	-	-	115,000	0%
Total Expenses	-	589	1,160	132,000	1%

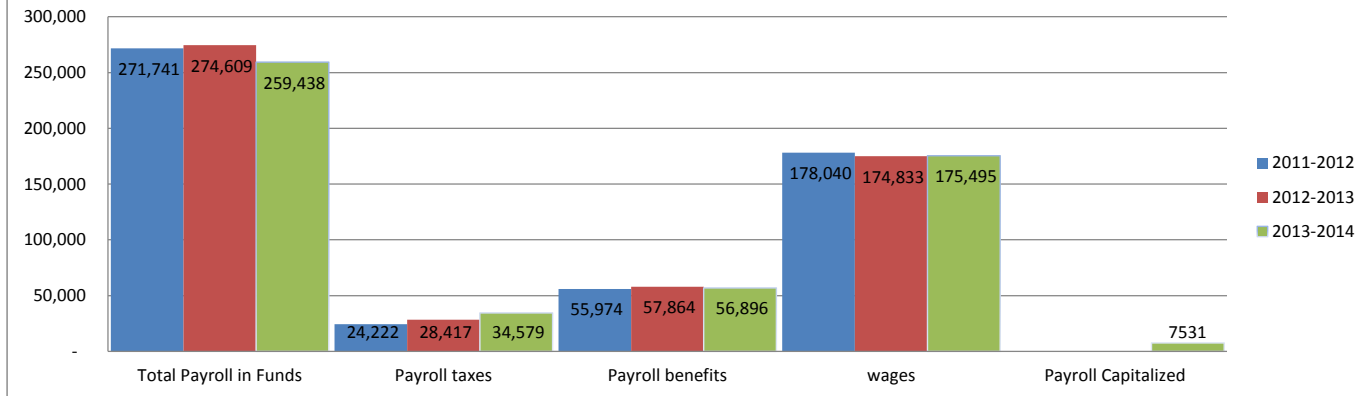
Financial/Budget Report

<u>Water</u>					
Revenue (less Cash Carried Forward)	159,406	170,047	136,429	491,300	28%
Personnel Expenses	91,197	95,697	104,800	277,420	38%
Materials and Services	25,866	28,923	47,432	119,747	40%
Other Expenses/transfers	45,227	16,900	107,597	205,373	52%
Total Expenses	162,290	141,520	259,829	602,540	43%
<u>Sewer</u>					
Revenue (less Cash Carried Forward)	211,301	219,401	130,630	482,023	27%
Personnel Expenses	84,435	94,287	77,369	229,492	34%
Materials and Services	41,611	32,269	36,446	109,387	33%
Other Expenses/transfers	192,787	155,113	240,101	306,144	78%
Total Expenses	318,834	281,668	353,916	645,023	55%
<u>USFS Contract</u>					
Revenue (less Cash Carried Forward)			17,142	66,218	26%
Expenses			14,939	66,218	23%
<u>Debt Service</u>					
All Resources	1,435,031	400,567	1,169,292	1,214,263	96%
Payments Made	225,180	260,050	225,180	610,855	37%
Total City Revenue	4,771,221	3,740,385	5,025,421	6,910,505	73%
Total City Expenses	1,967,752	1,736,105	2,030,494	5,517,024	37%
<u>Urban Renewal District</u>					
Property Taxes Received this year	2,706	3,430	3,143	188,676	2%
Expenditures this year	137,711	125,422	431,341	480,530	90%
	2011-2012	2012-2013	2013-2014		
Transient Rental Tax	293,419	266,403	122,038	482,000	25%
Food and Beverage Tax	136,458	123,992	44,700	225,000	20%
LID Payments	81,883	7,569	7,362	15,653	47%
Water Services	159,006	168,847	136,029	488,000	28%
Sewer Services	190,467	192,064	130,519	480,823	27%

Major Revenue Sources



Personnel Expenses



Materials & Services

