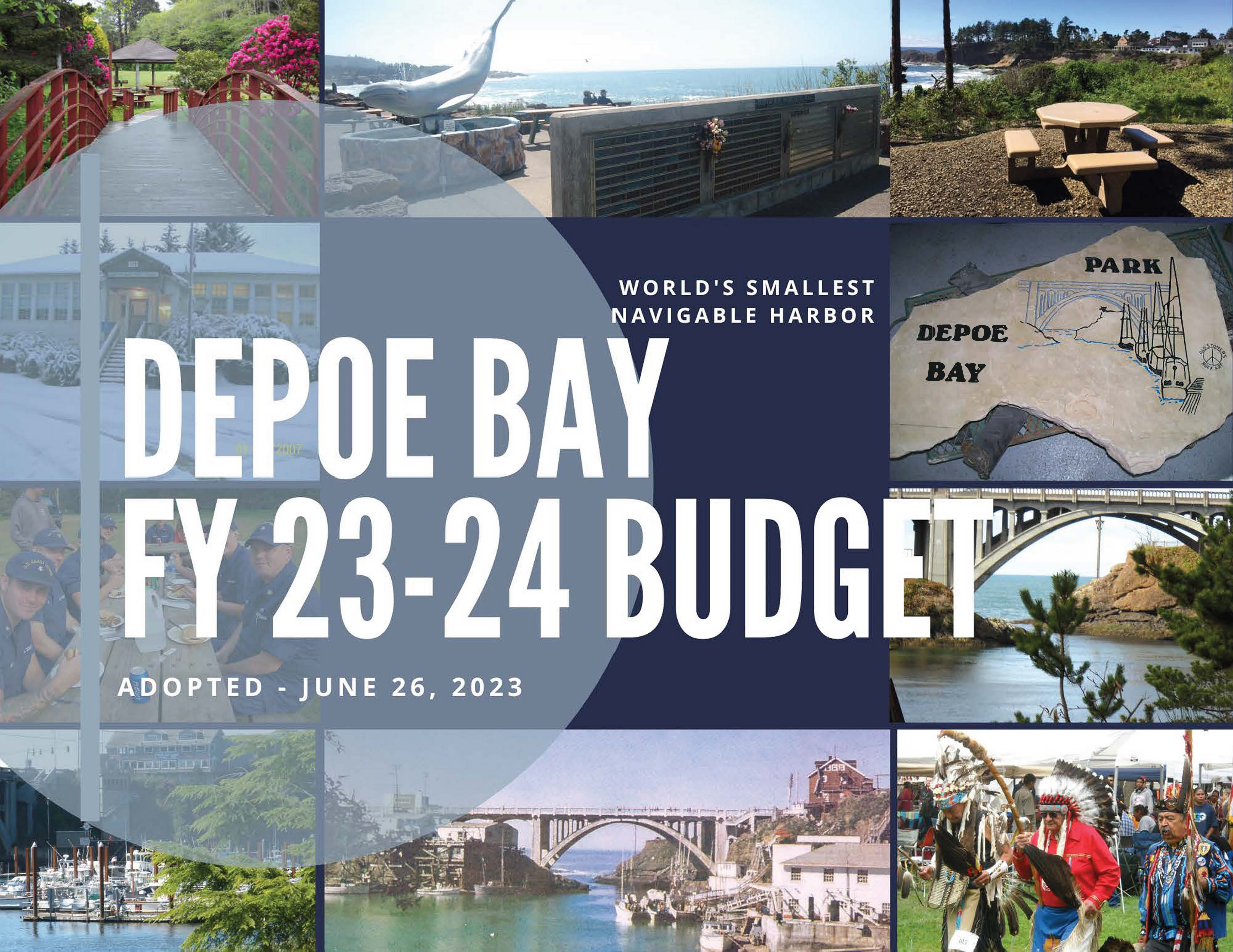


WORLD'S SMALLEST
NAVIGABLE HARBOR

DEPOE BAY
FY 23-24 BUDGET

ADOPTED - JUNE 26, 2023

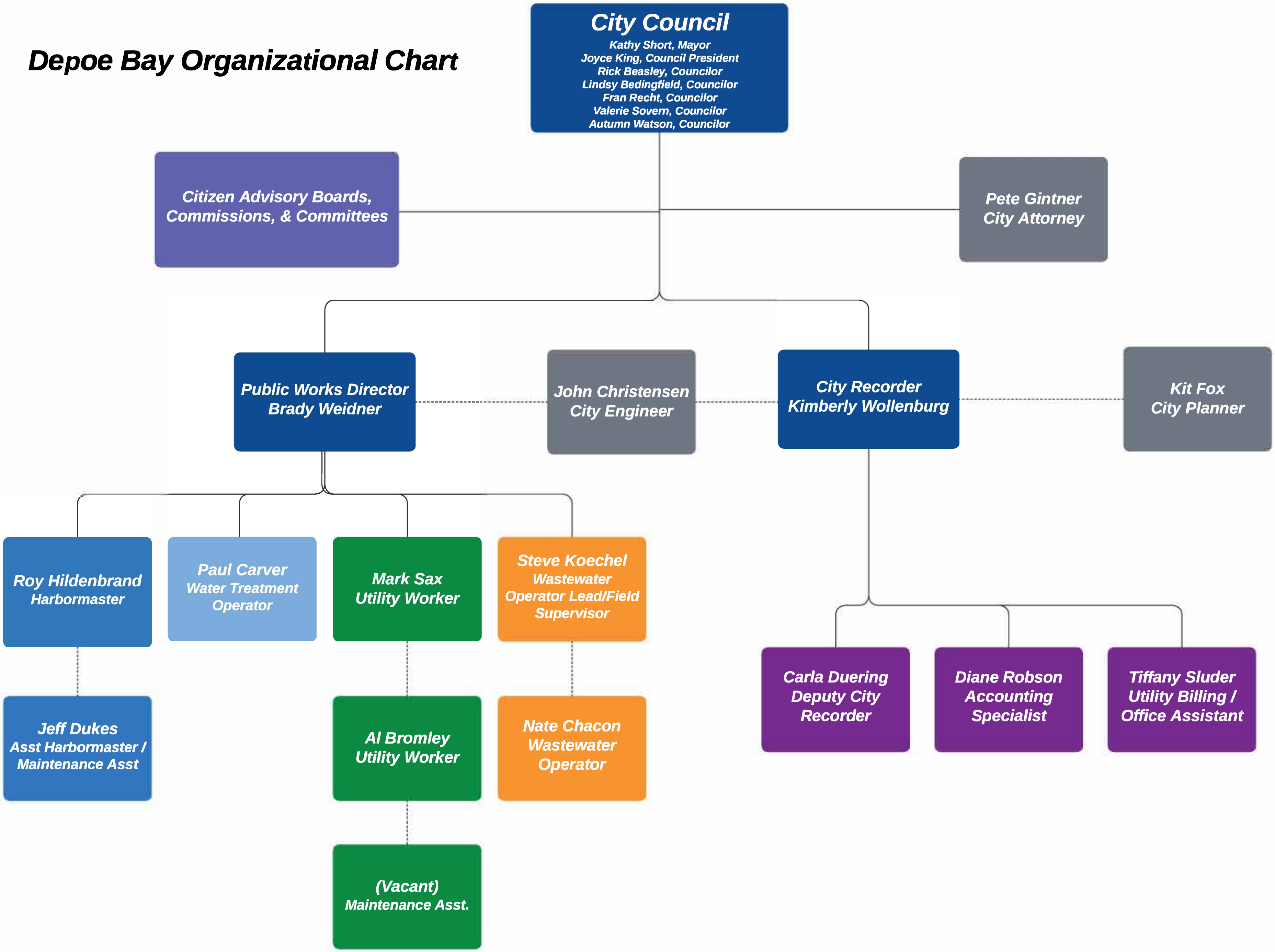
CITY OF DEPOE BAY

570 SE Shell Avenue
Depoe Bay Oregon, 97341
(541) 765-2361
www.cityofdepoebay.org

2023-2024 BUDGET CALENDAR

Target Dates	Action Items
February 21, 2023	Appoint Budget Officer
April 14, 2023	Publish Notice of Budget Meetings on City website and in newspaper (5-30 days prior to the meeting)
May 3, 2023	First UR/City Budget Committee Meeting, Public Hearing Elect Chair Deliver budget message
May 10, 2023	Publish Notice of Budget hearing and financial summary on website and newspaper (5-30 days prior to hearing)
May 17, 2023	Second UR/City Budget Committee Meeting and Public Hearing
June 6, 2023	City Council - Hold Budget Public Hearing Adoption of Resolution: Adopt Budget Appropriate Budget Levy Taxes
June 19, 2023	Submit Appropriation Resolution
June 30, 2023	Submit copy of all budget documents to Lincoln County Clerk
June 30, 2023	Submit Tax Certification documents

Depoe Bay Organizational Chart



Budget Message Fiscal Year 2023 – 2024
City of Depoe Bay

Staff is pleased to submit the proposed budget for FY 2023-2024 for your consideration.

The budget for the City of Depoe Bay was prepared in accordance with current municipal budget law (ORS Chapter 294). The City's financial statements are prepared on an accrual basis of accounting, in compliance with revised rules of the Governmental Accounting Standards Board (GASB). The City maintains and prepares fixed assets inventories for audit pursuant to GASB Rule 34, as modified for small cities. While local budget law allows for biennial budget periods the City continues to budget on an annual fiscal year budget period.

The proposed budget includes the following major and non-major governmental funds: the **General, Transient Room Tax, Street, Parks & Buildings, Emergency Services (new for FY 23/24) and Salmon Enhancement Funds;** and proprietary funds: the **Harbor, Sewer, Sewer Debt Service, Water, Miroco Water Reserve and Water Debt Service Funds.**

The proposed budget provides appropriation, revenue and transfer projections by fund. The budget pages include (from left to right) actual figures for the two most recent fiscal years, current year budget information, and the proposed amounts for 2023-24.

As we move to a post-pandemic new normal, much like businesses and communities throughout Oregon and across the United States, the City of Depoe Bay is experiencing many challenges including inflation, the cost of operations outpacing revenue, a housing and unhoused crisis, a need for ongoing funding to provide services after one-time state and federal funds expire, and the challenges of funding a desperately needed harbor restoration project.

The economic challenges are combined with a severe shortage of employees to fill open positions throughout the country, and while not felt in Depoe Bay at this time, with some employees nearing retirement, succession planning has begun.

Inflation rates have increased and supply chain issues continue to impact the ability to buy certain goods and products such as pipe and other items to maintain City infrastructure.

Governmental Accounting
City government accounting utilizes various funds for budgetary and accounting purposes. The General Fund houses the City's general operations, including City administration, land use and planning, parks and recreation, emergency services, and Salmon Enhancement. The Transient Room Tax Fund can be used only for tourism promotion and facilities, as well as prorated use of facilities by tourists. The Street Fund receives direct revenues from state and local gas taxes that must be used for street and non-motorized activities. Likewise, the Water Fund and Wastewater Fund use revenues from customer rates to fund just those operations. Any revenues collected from designated sources may not be used for general purposes. The budget also includes the operating and debt funds for the Urban Renewal District.

REVENUES

Government Funds: State Revenue Share (Cigarette, Liquor, Highway/Gas Taxes) proposed revenues are based upon per capita estimates provided by the League of Oregon Cities (LOC). The population used is 1,566.

Proprietary Funds: Pursuant to Res. 377 (Oct 2007), moorage fees are increased annually based upon US City Average CPI-U, with the increase restricted to not less than 3% nor more than 5%, the increase for 2023-24 is 3%. Sewer and Water customer rates reflect increases effective July 1, 2023 pursuant to the rate schedule in Ordinance No. 513-21 (September 2021). Sewer rate increase is $7.11/month/EDU (from $44.40 to $51.51) plus an additional 75¢ per kgal usage (from $4.71 to $5.46) and Water rate increase is $3.72/month/EDU (from $53.24 to $56.96) plus an additional 28¢ per kgal usage (from $4.01 to $4.29). System Development Charges (SDC) reflect the annual adjustment based upon the Construction Cost Index prior year inflation rate. This year's increase is 4.8%.

EXPENDITURES

Personal services Proposed budget figures reflect a 6% COLA (US CPI-UB/C). A 5% (maximum) pro-rated merit increase for each position is included except in cases where the cap salary is met. Funding for a Temporary/ Seasonal employee is included in the proposed budget. The State Unemployment Insurance rate is 0.027% for 2023. Workers Compensation Insurance rates are estimated to increase by 2.48%. The proposed budget includes a decrease to the "pure" Workers Compensation premium due to the City's experience modification factor (EMF) of .77. In keeping with adopted policy, all of the estimated savings resulting from the EMF below 1.00 are included in the proposed budget as a Personal Services Safety Incentive line item. Effective Jan 2024, existing health insurance rates are estimated to increase (NTE), medical 5%, vision 0%, dental 0%. There is no rate change for Short Term Disability or employee Long Term Disability Insurance. The City's PERS employer contribution rates, in effect July 1, 2021 to June 30, 2023 are 25.18% - Tiers 1 & 2 and 20.67% - Oregon Public Service Retirement Plan (OPSRP). Advisory rates for 2023-2025 are 28.14% - Tiers 1&2 and 22.08% - OPSRP.

Materials & Services Operating expenses for materials and services line-item proposed amounts are determined by considering current and prior year costs, projected changes for the upcoming year, and input from staff.

Capital Outlay Improvements, Land and Equipment Purchases are identified in respective funds. Former reserve funds are included in Capital Outlay appropriations in respective funds.

URBAN RENEWAL

The biggest update to this fund is the potential proposed allocation of 1,200,000 million to the Harbor Restoration Project as noted below. If the funds are determined not to be necessary, the Urban Renewal Agency will need to address new allocations.

INTERFUND TRANSFERS, TRANSFERS-URBAN RENEWAL AGENCY

Proposed inter-fund transfers include transfers from the Urban Renewal Agency Fund to the Harbor Fund for the Harbor Restoration project to address the project shortfall should legislative funds not be received. Other proposed transfers include: transfer from the Transient Room Tax Fund to General Fund to fund General Fund activities.

The budget meeting(s) will provide a forum for discussion of the budget and for development of fiscal policies and program directions as needed. Matters other than those mentioned above will be discussed as the budget meeting progresses.

Respectfully Submitted,
Kimberly Wollenburg, Budget Officer

Dated: May 2, 2023

NOTICE OF BUDGET HEARING

A public meeting of the Depoe Bay City Council will be held in-person and virtually on June 26, 2023 at 5:00 pm. Visit www.cityofdepoebay.org for more information and how to join the virtual meeting. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the City of Depoe Bay Budget Committee. A summary of the budget is presented below. A copy of the budget, as well as this notice, may be inspected or obtained at City Hall, 570 SE Shell Avenue, Depoe Bay Oregon, between the hours of 8 a.m. and 4 p.m. or online at www.cityofdepoebay.org. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Kimberly Wollenburg, City Recorder	Telephone: 541-765-2361	Email: recorder@cityofdepoebay.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amounts 2021-22	Adopted Budget This Year 2022-23	Approved Budget Next Year 2023-24
Beginning Fund Balance/Net Working Capital	4,987,260	9,209,234	10,187,086
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	2,963,615	3,758,997	4,512,800
Federal, State & All Other Grants, Gifts, Allocations & Donations	286,680	1,837,489	1,974,471
Revenue from Bonds & Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	1,500,580	1,680,080	3,716,780
All Other Resources Except Current Year Property Taxes	768,310	7,228	948,872
Current Year Property Taxes Estimated to be Received	249,462	55,788	60,938
Total Resources	**10,755,907**	**16,548,816**	**21,400,947**

FINANCIAL SUMMARY-REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	254,430	1,275,700	1,458,360
Materials and Services	1,141,769	1,950,655	2,440,532
Capital Outlay	344,778	6,084,955	7,539,900
Debt Service	272,290	395,900	395,900
Interfund Transfers	1,192,828	1,289,900	2,527,580
Contingencies	363,000	1,675,902	1,983,921
Unappropriated Ending Balance and Reserved for Future Expenditure	3,439,973	3,875,805	5,054,754
Total Requirements	**7,009,068**	**16,548,817**	**21,400,947**

FINANCIAL SUMMARY-REQUIREMENTS AND FULL TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for Unit or Program			
General Fund		6,281,299	4,150,794
FTE		4.38	2.15
Street Fund			1,585,718
FTE			1.09
Harbor Fund			6,294,206
FTE			2.50
Sewer Utility Fund		6,364,653	2,964,466
FTE		7.62	2.75
Water Utility Fund			2,977,234
FTE			3.51
Non-Departmental		3,902,865	3,428,529
FTE		0	0.00
Total Requirements		**16,548,817**	**21,400,947**
Total FTE		**12.00**	**12.00**

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

Increase in harbor fund is related to the potential influx of funds from the Urban Renewal Agency to pay for the Harbor Restoration Project shortfall. Personnel charges increased due to COLA. New transfers created from Water, Sewer, Street, and Harbor funds into the General Fund to pay for personnel costs and materials and services related to general administration. New format for budget consolidated into the General Fund.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2021-2022	Rate or Amount Imposed 2022-2023	Rate or Amount Approved 2023-2034
Permanent Rate Levy (rate limit _______ per $1,000)	0	0	0
Local Option Levy	0	0	0
Levy For General Obligation Bonds	256,357	58,094	166,231

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$1,485,000	$0
Other Bonds		$0
Other Borrowings		$0
Total	$1,485,000	$0

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	GENERAL FUND RESOURCES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
494,513	2,564,698	2,612,861	ADMINISTRATION	3,988,912	3,674,312	3,674,312
10,488	227,320	409,773	PARKS AND RECREATION	513,100	513,100	513,100
4,494	12,865	15,365	PARKS AND RECREATION SDC	25,365	25,365	25,365
101	-	4,902	SALMON ENHANCEMENT	5,002	5,002	5,002
519,283	**2,804,883**	**3,042,901**	**TOTAL GENERAL FUND RESOURCES**	**4,532,379**	**4,217,779**	**4,217,779**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	GENERAL FUND EXPENSE BY OBJECT	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
			PERSONNEL SERVICES			
207,091	247,114	305,602	ADMINISTRATION	1,382,716	1,383,353	1,457,199
207,091	**247,114**	**305,602**	**TOTAL PERSONNEL SERVICES**	**1,382,716**	**1,383,353**	**1,457,199**
			MATERIALS & SERVICES			
167,883	299,852	427,694	ADMINISTRATION	966,544	914,524	923,259
18,982	18,982	59,000	PARKS AND RECREATION	58,027	58,027	58,027
241	200	800	SALMON ENHANCEMENT	1,000	1,000	2,600
			TOTAL MATERIALS & SERVICES	**1,025,571**	**973,551**	**983,886**
			CAPITAL OUTLAY			
252,752		205,000	ADMINISTRATION	62,000	62,000	76,000
3,779	89,261	280,000	PARKS AND RECREATION	411,000	370,700	373,200
			SALMON ENHANCEMENT			
256,532	**89,261**	**485,000**	**TOTAL CAPITAL OUTLAY**	**473,000**	**432,700**	**449,200**
			TRANSFERS			
		269,953	GF - PARKS & RECREATION	200,000	200,000	200,000
	218,836		GF - HARBOR FUND			
	19,073		GF - STREETS			
	218,836	4,902	GF - SALMON ENHANCEMENT			
-	**456,745**	**274,855**	**TOTAL TRANSFERS**	**200,000**	**200,000**	**200,000**
			CONTINGENCY			
	185,000	500,000	ADMINISTRATION	300,000	300,000	300,000
	75,000	215,369	PARKS AND RECREATION	100,000	100,000	100,000
-	**260,000**	**715,369**	**TOTAL CONTINGENCIES**	**400,000**	**400,000**	**400,000**
463,623	**1,053,120**	**1,780,826**	**TOTAL GENERAL FUND EXPENDITURES**	**3,481,287**	**3,389,604**	**3,490,286**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	OTHER GENERAL FUND REQUIREMENTS	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
	329,869		**RESERVE ACCOUNT TOTALS**	229,365	229,365	229,365
			ADMINISTRATION	200,000	200,000	200,000
			PARKS AND RECREATION SDC	25,365	25,365	25,365
			SALMON ENHANCEMENT	4,000	4,000	4,000
			UNAPPROPRIATED ENDING FUND BALANCE	721,727	498,810	398,128
-	**329,869**	**-**	**TOTAL RESERVE AND UNAPPROPRIATED FUNDS**	**951,092**	**728,175**	**627,493**
627,967	**1,995,229**	**2,268,320**	**TOTAL GENERAL FUND REQUIREMENTS**	**4,532,379**	**4,217,779**	**4,217,779**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	GENERAL FUND EXPENDITURES BY PROGRAM	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
627,726	1,448,284	1,443,198	ADMINISTRATION	3,111,260	3,059,877	3,156,459
-	216,875	824,322	PARKS AND RECREATION	469,027	428,727	431,227
			PARKS AND RECREATION SDC			
241	200	800	SALMON ENHANCEMENT	1,000	1,000	2,600
627,967	**1,665,360**	**2,268,320**	**TOTAL GENERAL FUND EXPENDITURES**	**3,581,287**	**3,489,604**	**3,590,286**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	ADMINISTRATION PROGRAM RESOURCES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
	1,444,203	1,970,953	010-300	01-30-100	BEGINNING FUND BALANCE	1,970,953	1,970,953	1,970,953
				01-30-103	PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECEIVED			
143,030	817,818	462,408	010-412	01-30-104	TRANSFERS FROM STREET, TRANSIENT,URBAN RENEWAL & ENTERPRISE FUNDS	1,686,659	1,347,459	1,347,459
		462,408			HARBOR FUND	244,186	244,186	244,186
					STREET FUND	112,276	123,076	123,076
					SEWER FUND	349,888	349,888	349,888
					WATER FUND	380,310	380,310	380,310
					TRANSIENT ROOM TAX FUND	600,000	250,000	250,000
189,055	159,013	78,700	010-402	01-31-100	FRANCHISE FEES	188,600	188,600	188,600
					CENTURYTEL OF OREGON	3,200	3,200	3,200
					CENTRAL LINCOLN PUD	81,000	81,000	81,000
					LS NETWORKS	5,900	5,900	5,900
					NW NATURAL	39,500	39,500	39,500
					NORTH LINCOLN SANITARY SERVICE	22,500	22,500	22,500
					WAVEDIVISION	36,500	36,500	36,500
9,182	6,687	9,800	010-406	01-32-100	LAND USE/PERMIT FEES	15,000	15,000	15,000
			010-480	01-32-200	GRANT		2,500	2,500
			010-485	01-32-300	LIQUOR LICENSES		100	100
25,984	31,608	28,000	010-401	01-33-100	BUSINESS LICENSE	30,000	30,000	30,000
1,548	1,036	1,100	010-404	01-33-200	CIGARETTE TAXES	1,100	1,100	1,100
57,909	40,112	21,700	010-407	01-33-300	MARIJUANA TAX	21,000	43,000	43,000
30,813	23,213	23,700	010-403	01-33-400	LIQUOR TAXES	26,500	26,500	26,500
32,106	22,178	16,500	010-405	01-34-100	STATE REVENUE SHARING	28,000	28,000	28,000
4,887	18,812		010-400	01-38-100	INTEREST INCOME	17,000	17,000	17,000
	17		010-490	01-38-900	MISCELLANEOUS REVENUE	500	500	500
			010-495	01-38-820	SAFETY INCENTIVE PROGRAM REIMBURSEMENT	2,300	2,300	2,300
			010-496	01-38-830	NEAR SHORE ACTION TEAM	1,300	1,300	1,300
494,513	**2,564,698**	**2,612,861**			**TOTAL ADMINISTRATION PROGRAM RESOURCES**	**3,988,912**	**3,674,312**	**3,674,312**
					PARKS AND RECREATION PROGRAM RESOURCES			
	218,836	405,173	060-408	01-31-300	TRANSFERS FROM GENERAL & TRT FUNDS & URBAN RENEWAL	500,000	500,000	500,000
	218,836	15,500			TRANSFER FROM GENERAL FUND	200,000	200,000	200,000
		309,673			TRANSFER FROM TRANSIENT TAX	300,000	300,000	300,000
		80,000			TRANSFER FROM URBAN RENEWAL			
378	275		060-400	01-31-305	INTEREST INCOME			
	4,811		060-460	01-31-310	COMMUNITY HALL RENTAL FEES	5,000	5,000	5,000
10,000	3,291	4,500	060-461	01-31-315	MEMORIAL PLAQUE SALES	8,000	8,000	8,000
85	107	100	060-462	01-31-320	DONATIONS & GIFTS	100	100	100
26			060-490	01-31-325	MISCELLANEOUS			
			060-480	01-31-330	GRANTS			
10,488	**227,320**	**409,773**			**TOTAL PARKS AND RECREATION PROGRAM RESOURCES**	**513,100**	**513,100**	**513,100**
					PARKS AND RECREATION SDC PROGRAM RESOURCES			
	4,494	12,865		01-31-400	BEGINNING PARK SYSTEM DEVELOPMENT CHARGES (SDC) PROGRAM BALANCE	15,365	15,365	15,365
					BEGINNING SDC-R BALANCE			
					BEGINNING SDC-I BALANCE			

4,494	8,371	2,500	060-453	01-31-450	PARK SYSTEM DEVELOPMENT CHARGES (SDC) FEES	10,000	10,000	10,000
					PARK SDC-R FEES			
					PARK SDC-I FEES			
4,494	**12,865**	**15,365**			**TOTAL PARKS AND RECREATION SDC PROGRAM RESOURCES**	**25,365**	**25,365**	**25,365**

					SALMON ENHANCEMENT PROGRAM RESOURCES			
			070-300	01-37-100	BEGINNING FUND BALANCE	4,902	4,902	4,902
100		4,902	070-395	01-37-104	TRANSFER FROM GENERAL			
1			070-428	01-39-100	DONATIONS & CONTRIBUTIONS	100	100	100
101	**-**	**4,902**			**TOTAL SALMON ENHANCEMENT PROGRAM RESOURCES**	**5,002**	**5,002**	**5,002**

4,494	12,865	15,365			RESTRICTED FUNDS (SDC'S)	25,365	25,365	25,365
505,103	2,792,018	3,027,536			AVAILABLE RESOURCES	4,507,014	4,192,414	4,192,414
509,597	**2,804,883**	**3,042,901**			**TOTAL GENERAL FUND RESOURCES**	**4,532,379**	**4,217,779**	**4,217,779**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	ADMINISTRATION PROGRAM EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
					PERSONNEL SERVICES			
32,423	38,058	39,200	010-502	01-40-110	CITY RECORDER	82,397	82,397	87,423
26,152	26,505	27,707	010-500	01-40-111	PUBLIC WORKS DIRECTOR	95,555	95,555	101,384
11,707	26,368	29,348	010-505	01-40-112	DEPUTY CITY RECORDER	61,701	61,701	65,465
11,109	13,548	9,886	010-503	01-40-113	ACCOUNTING SPECIALIST	50,903	50,903	54,009
5,391	5,299	4,740	010-504	01-40-114	UTILIY BILLING/OFFICE ASSISTANT	40,684	40,684	43,166
4,939	5,219	5,481	010-506	01-40-115	HARBORMASTER	56,452	56,452	59,896
		5,862	010-507	01-40-120	WASTEWATER TREATMENT PLANT LEAD	60,373	60,373	62,190
			010-508	01-40-121	WASTEWATER TREATMENT PLANT OPERATOR	51,589	51,589	54,736
			010-501	01-40-122	WATER PLANT OPERATOR	65,193	65,193	69,170
2,951	3,127	5,999	010-509	01-40-123	UTILITY WORKER 1	57,673	57,673	61,191
	949		010-510	01-40-124	UTILITY WORKER 2	50,304	50,304	53,372
22,232	33,126	13,647	010-511	01-40-125	MAINTENANCE WORKER/ASSISTANT HARBORMASTER	51,910	51,910	55,077
		23,489	010-512	01-40-126	MAINTENANCE WORKER/PARKS	39,251	39,251	41,645
4	154		010-513	01-40-127	TEMPORARY/SEASONAL	6,500	6,500	6,500
431	2,480	2,000	010-514	01-40-128	OVERTIME	3,500	3,500	29,500
12,629	15,294	26,814	010-520	01-40-130	PAYROLL TAXES	115,539	115,539	118,648
25,178	29,326	46,301	010-526	01-40-131	PERS	206,206	206,206	206,206
47,716	45,838	55,000	010-524	01-40-132	MEDICAL INSURANCE	260,000	260,000	260,000
4,229	1,824	9,928	010-522	01-40-133	DISABILITY INSURANCE AND WORKERS COMP	26,385	27,022	27,022
			010-527	01-40-134	SUPPLEMENTAL MEDICAL INSURANCE - HSA EMPLOYEE CONTRIBUTION			
		200	010-528	01-40-135	LIFE INSURANCE	600	600	600
207,091	**247,114**	**305,602**			**TOTAL PERSONNEL SERVICES**	**1,382,716**	**1,383,353**	**1,457,199**
					MATERIALS & SERVICES			
			010-663	01-40-210	ACCOUNTING & AUDIT	30,820	30,820	30,820
2,860	2,414	10,000	010-645	01-40-211	ADVERTISING / BIDS PUBLICATION / LEGAL NOTICES	3,900	3,900	3,900
					GENERAL	1,500	1,500	1,500
					PLANNING/LAND USE	2,400	2,400	2,400
6,383	6,275	13,849	010-601	01-40-212	PROPERTY/CASUALTY/LOSS INSURANCE	91,065	91,065	100,500
					SAIF (WORKERS COMP)	16,000	16,000	16,000
					CIS TRUST	73,000	73,000	82,435
					CNA SURETY	65	65	65
					ASSURED PARNTERS (POLLUTION,)	2,000	2,000	2,000
			010-691	01-40-213	CITY HALL BUILDING	10,780	10,780	8,780
					AED	200	200	200
					JANITORIAL	2,880	2,880	2,880
					MISCELLANEOUS	700	700	700
					RECORDS MANAGEMENT/BASEMENT PURGE	7,000	7,000	5,000
		3,510	010-668	01-40-214	CONTRACTED SERVICES	39,280	40,910	40,910
					BILLING/UTILITY SYSTEM ANNUAL COST	7,000	7,000	7,000
					CODE HOSTING AND UPDATES	2,500	2,500	2,500
					LINCOLN COUNTY PLANNING & BUILDING	2,300	2,300	2,300
					MILLIMAN (VIA CIS)		1,200	1,200
					NATIONAL BUSINESS SOLUTIONS	5,000	5,000	5,000
					PEST CONTROL	900	900	900

					OREGON CASCADES WEST COG - TECH SUPPORT	2,500	2,500	2,500
					PITNEY BOWES	564	564	564
					PORTLAND STATE UNIVERSITY (SALARY SURVEY)	7,986	7,986	7,986
					SHRED-IT	850	850	850
					SHORT TERM RENTAL MONITORING/COMPLIANCE	5,000	5,000	5,000
					TCB ANSWERING SERVICE	1,180	1,180	1,180
					WEBSITE	1,800	2,230	2,230
					ZOOM	1,700	1,700	1,700
4,853	4,976	31,250	010-651	01-40-215	UTILITIES & GARBAGE	16,675	16,675	16,675
					CENTRAL LINCOLN PUD	3,500	3,500	3,500
					AT&T TELECONFERENCE SYSTEM	500	500	500
					CENTURY LINK	2,275	2,275	2,275
					KONICA MINOLTA BUSINESS SOLUTIONS	2,900	2,900	2,900
					NW NATURAL	1,500	1,500	1,500
					NORTH LINCOLN SANITARY SERVICE	3,000	3,000	3,000
					VERIZON WIRELESS	3,000	3,000	3,000
7,538	2,915	3,670	010-662	01-40-216	MERCHANT FEES	10,000	10,000	10,000
8,000	27,000	33,000	010-682	01-40-217	COMMUNITY SUPPORT	34,500	30,850	30,850
	3,000				FLEET OF FLOWERS	3,000	3,000	3,000
	8,000				FOOD PANTRY	10,000	10,000	10,000
					FRIENDS OF OTTER ROCK	5,000	1,350	1,350
	16,000				NEIGHBORS FOR KIDS	16,000	16,000	16,000
					MISCELLANEOUS	500	500	500
			010-640	01-40-220	POSTAGE AND SHIPPING	4,405	4,405	4,405
7,355	13,055	23,815	010-635	01-40-221	MATERIALS & SUPPLIES	9,000	9,000	9,000
					GENERAL	1,500	1,500	1,500
					OFFICE SUPPLIES	2,500	2,500	2,500
					SAFETY EQUIPMENT/PPE	5,000	5,000	5,000
			010-692	01-40-222	OFFICE EQUIPMENT AND SOFTWARE	2,900	2,900	2,900
					COPIER LEASE	2,300	2,300	2,300
					PITNEY BOWES	600	600	600
	132	10,000	010-675	01-40-224	CITY COUNCIL	2,500	2,500	2,500
1,334	8,252	25,200	010-676	01-40-225	EDUCATION & TRAINING	3,500	3,500	3,500
2,916	1,176		010-678	01-40-226	MEETINGS & TRAVEL	15,000	15,000	15,000
3,269	4,145	4,500	010-628	01-40-227	DUES & SUBSCRIPTIONS	6,859	6,859	6,859
					AMAZON BUSINESS	150	150	150
					DEPOE BAY CHAMBER OF COMMERCE	200	200	200
					LEAGUE OF OREGON CITIES	1,600	1,600	1,600
					ENGINEERING NEWS RECORD SUBSCRIPTION	108	108	108
					GOVERNMENT ETHICS COMMISSION	450	450	450
					GOVERNMENT FINANCIAL OFFICERS ASSOCATION	160	160	160
					INTERNATIONAL INSTITUTE OF MUNICIPAL RECORDERS	185	185	185
					MISCELLANEOUS	300	300	300
					OREGON ASSOCIATION OF MUNICIPAL RECORDERS	180	180	180
					OREGON CITY/COUNTY MANAGERS ASSOCIATION	100	100	100
					OREGON CASCADES WEST COG	2,500	2,500	2,500
					OREGON MAYOR'S ASSOCIATION	106	106	106

					POST OFFICE BOX	140	140	140
					SAFE DEPOSIT BOX	80	80	80
					SPIDEROAK	350	350	350
					STATE FORESTER	100	100	100
					YOUTUBE MEMBERSHIP	150	150	150
15,319	51,223		010-661	01-40-230	LEGAL SERVICES	55,000	55,000	55,000
			010-694	01-40-233	MILEAGE	250	250	250
106,774	162,292	229,850	010-664	01-40-235	CONSULTANTS - PLANNING	264,000	214,000	214,000
					CITY PLANNER	69,000	69,000	69,000
					COMPREHENSIVE / LAND USE UPDATES	100,000	70,000	70,000
					GRANT WRITING SPECIALISTS	50,000	50,000	50,000
					OFFICE REDESIGN - ADMINISTRATION	45,000	25,000	25,000
			010-660	01-40-210	CONSULTANTS - ENGINEERING	125,000	125,000	125,000
300	702	19,100	010-630	01-40-238	REPAIRS & MAINTENANCE	2,500	2,500	2,500
		10,000	010-670	01-40-239	CONTRIBUTIONS & EVENTS	3,500	3,500	3,500
			010-680	01-40-240	LINCOLN COUNTY SHERIFF'S OFFICE	190,000	190,000	190,000
			010-681	01-40-241	CELL PHONE REIMBURSEMENT	210	210	210
		450	010-700	01-40-242	SPECIAL ELECTIONS			
349	2,170	7,500	010-688	01-40-243	EMERGENCY PREPAREDNESS	40,000	40,000	40,000
	10,485		010-725	01-40-244	NEAR SHORE ACTION TEAM			1,300
634	226	2,000	010-695	01-40-810	MISCELLANEOUS	1,000	1,000	1,000
167,883	**299,852**	**427,694**			**TOTAL MATERIALS & SERVICES**	**966,544**	**914,524**	**923,259**
					CAPITAL OUTLAY			
4,544		35,000	010-814	01-40-710	FACILITIES IMPROVEMENTS	55,000	55,000	55,000
					STORAGE CABINETS - COUNCIL CHAMBERS	15,000	15,000	15,000
					TECHNOLOGY, AUDIO SERVICE & SECURITY UPGRADE	30,000	30,000	30,000
					BASEMENT WIRING & OTHER UPGRADES	10,000	10,000	10,000
		7,500		01-40-711	INFORMATIONAL SIGN			
248,209		155,000	010-801	01-40-712	LAND ACQUISITION			
		7,500	010-815	01-40-713	EQUIPMENT	7,000	7,000	21,000
					COMPUTERS / SOFTWARE	7,000	7,000	7,000
					F150 PICK-UP			14,000
252,752	**-**	**205,000**			**TOTAL CAPITAL OUTLAY**	**62,000**	**62,000**	**76,000**
					TRANSFERS			
			010-910	01-40-910	TRANSFER TO GENERAL FUND PARKS FUND	200,000	200,000	200,000
	218,836		010-930	01-40-911	TRANSFER TO HARBOR FUND			
	19,073		010-920	01-40-912	TRANSFER TO STREETS			
	218,836	4,902	010-970	01-40-913	TRANSFER TO SALMON ENHANCEMENT FUND			
-	**456,745**	**4,902**			**TOTAL TRANSFERS**	**200,000**	**200,000**	**200,000**
					CONTINGENCY			
	185,000	500,000	010-150	01-40-800	OPERATING CONTINGENCY	300,000	300,000	300,000
	329,869		010-160	01-40-805	RESERVED FOR FUTURE EXPENDITURE	200,000	200,000	200,000
627,726	**1,188,711**	**1,443,198**			**TOTAL ADMINISTRATION PROGRAM EXPENDITURES**	**3,111,260**	**3,059,877**	**3,156,459**
(118,130)	**1,616,172**	**1,599,703**			Unappropriated Ending Balance	**1,421,119**	**1,157,902**	**1,061,320**
627,726	**1,188,711**	**1,443,198**			**TOTAL ADMINISTRATION REQUIREMENTS**	**3,111,260**	**3,059,877**	**3,156,459**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	PARKS AND RECREATION PROGAM EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
					MATERIALS & SERVICES			
4,482	262	5,500	060-639	01-45-210	PARKS MAINTENANCE	15,000	15,000	15,000
3,987		5,000	060-630	01-45-211	BUILDING MAINTENANCE	5,000	5,000	5,000
4,823	5,359	10,000	060-615	01-45-212	UTILITIES & GARBAGE	13,000	13,000	13,000
5,690	5,547	6,500	060-601	01-45-213	INSURANCE			
		1,000	060-637	01-45-214	MEMORIAL WALL MAINTENANCE & SUPPLIES	6,200	6,200	6,200
371		1,000	060-692	01-45-215	SMALL TOOLS & EQUIPMENT	1,300	1,300	1,300
4,495		10,000	060-660	01-45-216	PROFESSIONAL SERVICES	2,200	2,200	2,200
39		500	060-662	01-45-217	MERCHANT FEES			
4,653	4,792	5,000	060-665	01-45-218	RESTROOM LEASE (WOODMARK)	5,800	5,800	5,800
		500	060-695	01-45-219	MISCELLANEOUS	1,000	1,000	1,000
2,990	2,407	3,000	060-634	01-45-220	RESTROOM MAINTENANCE & SUPPLIES	3,000	3,000	3,000
4,667	4,480	5,500	060-635	01-45-221	SUPPLIES/OFFICE SUPPLIES	1,027	1,027	1,027
1,627	2,520	3,500	060-638	01-45-221	VEHICLE MAINTENANCE & FUEL	3,500	3,500	3,500
780	810	2,000	060-640	01-45-222	EQUIPMENT MAINTENANCE	1,000	1,000	1,000
5,469	5,228		060-610	01-45-223	ELECTRICAL EXPENSE			
18,982	**31,406**	**59,000**			**TOTAL MATERIALS & SERVICES**	**58,027**	**58,027**	**58,027**
					CAPITAL OUTLAY			
		269,953		01-45-740	TRANSFER TO GENERAL FUND			
	76,337	80,000	060-613	01-45-741	PARK IMPROVEMENTS	192,500	152,200	152,200
					CABINETS IN COMM HALL	7,500	7,500	7,500
					COMMUNITY HALL BACK DECK COVER	25,000	25,000	25,000
					RESURFACE PLAYGROUND	150,000	75,000	75,000
					WINCHELL STREET LOOKOUT TRAIL	10,000	9,000	9,000
					ELLINGSON STREET OPEN SPACE		700	700
					REPAIR/REPLACE 2ND/NORTH BRIDGE		35,000	35,000
		200,000	060-821	01-45-742	LAND ACQUISITION	200,000	200,000	200,000
				01-45-743	MUSEUM IMPROVEMENTS			
3,779	8,050		060-816	01-45-744	MEMORIAL WALL			
	4,874		060-815	01-45-745	EQUIPMENT	18,500	18,500	21,000
					FORKLIFT - HEAVY DUTY	5,500	5,500	5,500
					PLAYGROUND EQUIPMENT	13,000	13,000	13,000
					F150 TRUCK			2,500
3,779	**89,261**	**549,953**			**TOTAL CAPITAL OUTLAY**	**411,000**	**370,700**	**373,200**
22,761	**120,667**	**608,953**			**TOTAL PARKS AND RECREATION PROGRAM EXPENDITURES**	**469,027**	**428,727**	**431,227**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	PARKS AND RECREATION SDC PROGAM EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
			060-700	01-46-201	**SDC-R**			
			060-701	01-46-760	**SDC-I**			
-	-	-			TOTAL CAPITAL OUTLAY	-	-	-
-	-	-			TOTAL PARKS AND RECREATION SDC PROGRAM EXPENDITURES	-	-	-
22,761	**120,667**	**608,953**			**TOTAL PARKS AND RECREATION EXPENDITURES**	**469,027**	**428,727**	**431,227**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	PARKS AND RECREATION SUMMARY	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
					RESERVE ACCOUNTS			
	75,000	215,369	060-150	01-46-760	OPERATING CONTINGENCY	100,000	100,000	100,000
	21,208				RESERVED FOR FUTURE EXPENDITURES			
-	**96,208**	**215,369**			TOTAL RESERVE ACCOUNTS	**100,000**	**100,000**	**100,000**
-	**96,208**	**215,369**			TOTAL OTHER PARKS AND RECREATION REQUIREMENTS	**100,000**	**100,000**	**100,000**
22,761	**216,875**	**824,322**			**TOTAL PARKS AND RECREATION REQUIREMENTS**	**569,027**	**528,727**	**531,227**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	SALMON ENHANCEMENT PROGRAM EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
241	200	800	070-630	01-56-210	FIN CLIPPING EVENT	800	800	800
					SUPPLIES	250	250	250
					ADVERTISING/PROMOTION	550	550	550
			070-635	01-56-220	MISCELLANEOUS	200	200	1,800
241	**200**	**800**			**TOTAL MATERIALS & SERVICES**	**1,000**	**1,000**	**2,600**
241	**200**	**800**			**TOTAL SALMON ENHANCEMENT PROGRAM EXPENDITURES**	**1,000**	**1,000**	**2,600**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	AGATE BEACH CLOSURE FUND RESOURCES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
	116,729	113,929	013-300	07-54-100	BEGINNING FUND BALANCE	113,929	113,929	113,929
38	13			07-54-500	INTEREST			
1,337	954		013-413	07-54-600	NORTH LINCOLN SANTIARY SERVICE	1,600	1,600	1,600
1,337	**117,683**	**113,929**			**TOTAL RESOURCES**	**115,529**	**115,529**	**115,529**
1,337	**117,683**	**113,929**			**TOTAL AGATE BEACH CLOSURE FUND RESOURCES**	**115,529**	**115,529**	**115,529**

1,337	**117,683**	**113,929**			**TOTAL AGATE BEACH CLOSURE FUND REQUIREMENTS**	**115,529**	**115,529**	**115,529**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	AGATE BEACH CLOSURE FUND EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
					MATERIALS & SERVICES			
4,332	3,014	4,200	013-605	07-54-210	SOLID WASTE CONSORTIUM	6,000	6,000	6,000
					MONTHLY PERCENTAGE		3,900	3,900
					INSURANCE (ANNUAL)		2,100	2,100
4,332	**3,014**	**4,200**			**TOTAL MATERIALS & SERVICES**	**6,000**	**6,000**	**6,000**
4,332	**3,014**	**4,200**			**TOTAL AGATE BEACH CLOSURE EXPENDITURES**	**6,000**	**6,000**	**6,000**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	AGATE BEACH CLOSURE FUND SUMMARY	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
					RESERVE ACCOUNTS			
			013-160	07-540-760	RESERVED FOR FUTURE EXPENDITURES	109,529	109,529	109,529
-	**-**	**-**			**TOTAL RESERVE ACCOUNTS**	**109,529**	**109,529**	**109,529**
(2,995)	**114,669**				**UNAPPROPRIATED ENDING FUND BALANCE**	**-**	**-**	**-**
(2,995)	**114,669**	**-**			**TOTAL OTHER AGATE BEACH CLOSURE FUND REQUIREMENTS**	**109,529**	**109,529**	**109,529**

1,337	**117,683**	**4,200**			**TOTAL AGATE BEACH CLOSURE FUND**	**115,529**	**115,529**	**115,529**

TRANSIENT ROOM TAX FUND 012

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	TRANSIENT ROOM TAX FUND RESOURCES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
		1,127,000	012-300	12-29-800	BEGINNING FUND BALANCE	1,313,000	1,313,000	1,313,000
906	333		012-400	12-38-100	INTEREST RECEIVED			
1,271,267	1,063,226	1,315,000	012-428	12-31-105	TRANSIENT ROOM TAX	2,000,000	2,000,000	2,000,000
			012-490	12-38-900	MISC REVENUE			
			012-412	12-38-900	TRANSFERS FROM GENERAL, STREET & HARBOR FUNDS			
1,272,173	**1,063,559**	**2,442,000**			**TOTAL TRANSIENT ROOM TAX FUND RESOURCES**	**3,313,000**	**3,313,000**	**3,313,000**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	TRANSIENT ROOM TAX FUND EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
					MATERIALS & SERVICES			
4,823	3,856	201,655		03-70-210	SHERIFF CONTRACT			
		5,000	012-665	03-70-211	MAINTENANCE	25,000	25,000	25,000
		2,300	012-670	03-70-212	SUPPLIES	2,800	2,800	2,800
	100,672			03-70-213	TOURISM			
	43,146			03-70-214	CITY SERVICES			
	443			03-70-215	TSUANMI SIRENS MAINTENANCE			
19,187				03-70-216	PUBLIC SAFETY			
24,010	**148,117**	**208,955**			**TOTAL MATERIALS & SERVICES**	**27,800**	**27,800**	**27,800**
					CAPITAL OUTLAY			
			012-810	03-70-710	BAY STREET TO WILLIAMS SIDEWALK	500,000	500,000	500,000
-	**-**	**-**			**TOTAL CAPITAL OUTLAY**	**500,000**	**500,000**	**500,000**
					TRANSFERS			
	674,000	1,289,900	012-910	03-70-910	TRANSFERS	860,000	1,160,000	1,160,000
	674,000	402,408			TRANSFER TO GENERAL FUND	250,000	250,000	250,000
		309,673			TRANSFER TO HARBOR FUND	310,000	310,000	310,000
		268,146			TRANSFER TO STREET FUND	300,000	300,000	300,000
		309,673			TRANSFER TO PARKS FUND		300,000	300,000
-	**674,000**	**1,289,900**			**TOTAL TRANSFERS**	**860,000**	**1,160,000**	**1,160,000**
					CONTINGENCY			
				03-70-800	OPERATING CONTINGENCY	500,000	500,000	500,000
					TOTAL CONTINGENCY	**500,000**	**500,000**	**500,000**
24,010	**822,117**	**1,498,855**			**TOTAL TRANSIENT ROOM TAX FUND EXPENDITURES**	**1,887,800**	**2,187,800**	**2,187,800**

TRANSIENT ROOM TAX FUND 012

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	TRANSIENT ROOM TAX FUND SUMMARY	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
					RESERVE ACCOUNTS			
				03-70-760	CIP PROJECT LIST			
-	-	-			**TOTAL RESERVE ACCOUNTS**	-	-	-
					UNAPPROPRIATED ENDING FUND BALANCE	1,425,200	1,125,200	1,125,200
-	-	-			**TOTAL OTHER TRANSIENT ROOM TAX FUND REQUIREMENTS**	1,425,200	1,125,200	1,125,200
24,010	822,117	1,498,855			**TOTAL TRANSIENT ROOM TAX FUND REQUIREMENTS**	3,313,000	3,313,000	3,313,000

STREET PROGRAM 020

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	STREET PROGRAM RESOURCES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
		794,090	020-300	02-29-800	BEGINNING FUND BALANCE	800,000	800,000	800,000
138	45		020-400	02-38-100	INTEREST RECEIVED			
	190,073	468,146	020-408	02-31-300	TRANSFERS FROM GENERAL & TRT FUNDS & UR CAP PROJECT	300,000	300,000	300,000
	190,073				TRANSFER FROM GENERAL FUND			
		200,000			TRANSFER FROM URBAN RENEWAL CAP PROJECT FUND			
		268,146			TRANSFER FROM TRANSIENT ROOM TAX FUND	300,000	300,000	300,000
112,743	120,191	90,000	020-420	02-30-500	STATE HIGHWAY TAX APORTIONMENT	95,000	95,000	98,000
			020-490	02-38-900	MISC. STREET REVENUE	150	150	150
		100,000	020-480	02-32-100	GRANTS	100,000	100,000	100,000
112,881	**310,309**	**1,920,382**			**TOTAL STREET PROGRAM RESOURCES**	**1,295,150**	**1,295,150**	**1,298,150**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	STREET SDC PROGRAM RESOURCES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
	35,208	56,678		02-29-100	BEGINNING SYSTEM DEVELOPMENT CHARGES (SDC) BALANCE	87,000	87,000	87,000
28,260	37,316	19,900	020-422	02-31-500	STREET SYSTEM DEVELOPMENT CHARGES (SDC) FEES	70,000	70,000	70,000
6,948	21,150	10,422	020-423	02-31-501	STORM DRAIN SYSTEM DEVELOPMENT CHARGES (SDC) FEES	16,500	16,500	30,000
35,208	**93,674**	**87,000**			**STREET SDC PROGRAM RESOURCES**	**173,500**	**173,500**	**187,000**

148,089	**403,982**	**2,007,382**			**TOTAL STREET FUND RESOURCES**	**1,468,650**	**1,468,650**	**1,485,150**

STREET PROGRAM 020

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	STREET PROGRAM EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
					MATERIALS & SERVICES			
5,740	5,653	6,560	020-601	02-60-210	INSURANCE			
34,726	31,621	27,450	020-615	02-60-211	UTILITIES & GARBAGE	28,355	28,355	28,355
					CENTRAL LINCOLN PUD	23,000	23,000	23,000
					CENTURYLINK	1,100	1,100	1,100
					NORTH LINCOLN SANITARY SERVICE	4,255	4,255	4,255
832	36		020-620	02-60-212	SIGNS	4,081	4,081	4,081
5,025	11,462	32,000	020-630	02-60-213	MAINTENANCE & REPAIRS	5,240	5,240	5,240
					GENERAL	2,240	2,240	2,240
					RESTRIPING	2,000	2,000	2,000
					STORM DRAINS	1,000	1,000	1,000
			020-625	02-60-214	CONTRACTED SERVICES			
				02-60-215	MERCHANT FEES			
2,724	10,589	22,300	020-635	02-60-216	MATERIALS & SUPPLIES	3,000	3,000	3,000
5,873	1,950	15,000	020-660	02-60-217	CONSULTING - ENGINEERING	50,000	50,000	50,000
	697	5,000	020-692	02-60-218	SMALL TOOLS & EQUIPMENT	1,380	1,380	1,380
			020-678	02-60-219	MEETINGS & TRAVEL			
175			020-676	02-60-220	EDUCATION & TRAINING			
			020-645	02-60-221	TREE MAINTENANCE	15,000	15,000	15,000
1,737	1,642	3,450	020-638	02-60-222	VEHICLE MAINTENANCE & SUPPLIES	2,200	2,200	2,200
338	4,777	8,000	020-640	02-60-223	EQUIPMENT MAINTENANCE & RENTAL	3,000	3,000	3,000
		1,500	020-695	02-60-224	MISCELLENEOUS	1,000	1,000	1,000
57,169	**68,429**	**121,260**			**TOTAL MATERIALS & SERVICES**	**113,256**	**113,256**	**113,256**
					CAPITAL OUTLAY			
7,331	52,387	561,054	020-813	02-60-711	IMPROVEMENTS	685,000	685,000	685,000
					DITCH MAINTENANCE (DOUGLAS & SOUTH POINT STREETS)	35,000	35,000	35,000
					OVERLAYS (BRISCO, CRESCENT, CRAIG PLACE, LANGE, FLORAL & TERRY PLACE)	75,000	75,000	75,000
					BAY STREET TO HWY 101	500,000	500,000	500,000
					LINGCODE (VISTA STREET) PARKING LOT	75,000	75,000	75,000
	8,772		020-815	02-60-712	EQUIPMENT	6,500	6,500	19,000
					F150 PICKUP			16,000
					HEAVY DUTY FORKLIST		3,000	3,000
				02-60-713	URA			
		16,000	020-810	02-60-714	EMERGENCY CULVERTS/STORM DRAIN CONSTRUCTION			
7,331	**61,160**	**577,054**			**TOTAL CAPITAL OUTLAY**	**691,500**	**691,500**	**704,000**
					TRANSFERS			
		161,016	020-910	02-60-910	TRANSFER TO GENERAL FUND PERSONNEL SERVICES	111,076	111,076	111,076
		4,800			5% CITY RECORDER	4,120	4,120	4,120
		21,019			20% PUBLIC WORKS DIRECTOR	19,111	19,111	19,111
		1,198			0% DEPUTY CITY RECORDER			
		9,886			0% ACCOUNTING SPECIALIST			
					0% UTILITY BILLING/OFFICE ASSISTANT			
		11,723			0% LEAD WASTEWATER PLANT OPERATOR/FIELD SUPERVISOR			
					0% WASTEWATER PLANT OPERATOR			
					0% WATER PLANT OPERATOR			

		16,312			30% UTILITY WORKER 1	17,302	17,302	17,302
		13,685			10% UTILITY WORKER 2	5,030	5,030	5,030
					0% HARBORMASTER			
		11,255			25% ASSISTANT HARBORMASTER/MAINTENANCE WORKER	2,596	2,596	2,596
					5% MAINTENANCE WORKER	3,925	3,925	3,925
					% TEMPORARY/SEASONAL	2,000	2,000	2,000
		1,000			% OVERTIME	1,500	1,500	1,500
		70,138			% BENEFITS (BASED ON PUBLISHED RATES)	55,492	55,492	55,492
			020-920	02-60-920	TRANSFER TO GENERAL FUND MATERIALS & SERVICES	1,200	12,000	12,000
-	-	**161,016**			**TOTAL TRANSFERS**	**112,276**	**123,076**	**123,076**
					CONTINGENCY			
		174,177	020-800	02-60-800	OPERATING CONTINGENCY	174,177	174,177	174,177
64,500	**129,589**	**1,033,507**			**TOTAL STREET PROGRAM EXPENDITURES**	**1,091,209**	**1,102,009**	**1,114,509**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	STREET SDC PROGRAM EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
		80,000	020-818	02-65-201	**SDC-R**	80,000	80,000	80,000
					PROJECT			
			020-817	02-65-202	**SDC-I**			
					PROJECT			
			020-819	02-65-203	**STORM DRAIN CONSTRUCTION**			
-	-	**80,000**			**TOTAL STREET SDC PROGRAM EXPENDITURES**	**80,000**	**80,000**	**80,000**

64,500	**129,589**	**1,113,507**			**TOTAL STREET FUND EXPENDITURES**	**1,171,209**	**1,182,009**	**1,194,509**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	STREET FUND SUMMARY	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
					RESERVE ACCOUNTS			
				02-60-760	RESERVE FOR FUTURE EXPENDITURES			
-	-	-			**TOTAL RESERVE ACCOUNTS**	-	-	-
83,589	**274,393**	**893,875**			**UNAPPROPRIATED ENDING FUND BALANCE**	**297,441**	**286,641**	**290,641**
83,589	**274,393**	**893,875**			**TOTAL OTHER STREET FUND REQUIREMENTS**	**297,441**	**286,641**	**290,641**

148,089	**403,982**	**2,007,382**			**TOTAL STREET FUND REQUIREMENTS**	**1,468,650**	**1,468,650**	**1,485,150**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	HARBOR TAX FUND RESOURCESS	Proposed FY 2023-2024	Approved FY 2023-20243	Adopted FY 2023-2024
	254,346	2,213,755	030-102	03-29-800	BEGINNING FUND BALANCE	2,500,000	2,500,000	2,500,000
1	48	3,000	030-400	03-38-100	INTEREST RECEIVED			
	218,836	559,673	030-410	03-31-300	TRANSFER FROM TRANSIENT ROOM TAX FUND	310,000	310,000	310,000
157,336			030-408	03-31-325	TRANSFER FROM UR PROJECT FUND	1,200,000	1,200,000	1,200,000
78,551	34,275	51,000	030-431	03-38-101	MOORAGE - RESERVED	70,000	70,000	70,000
10,893	6,306	10,000	030-432	03-38-102	MOORAGE - UNRESERVED	10,000	10,000	10,000
219,969	245,258	478,500	030-436	03-38-103	FUEL SALES	300,000	300,000	300,000
	9,088	8,500	030-433	03-38-104	ELECTRICITY SURCHARGE	8,000	8,000	8,000
27,425	26,500	27,000	030-434	03-38-105	LEASES	27,000	27,000	27,000
8,215	15,468	15,000	030-435	03-38-106	LAUNCH FEES	15,000	15,000	15,000
2,475		1,606,089	030-480	03-32-100	GRANTS	1,606,089	1,606,089	1,606,089
928	288		030-490	03-38-107	MISC REVENUE	1,500	1,500	1,500
505,794	**810,412**	**4,972,517**			**TOTAL HARBOR FUND RESOURCES**	**6,047,589**	**6,047,589**	**6,047,589**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	HARBOR FUND EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-20243	Adopted FY 2023-2024
					MATERIALS & SERVICES			
9,916	9,731	9,476	030-601	03-70-210	INSURANCE			
8,886	8,236	28,050	030-615	03-70-211	UTILITIES & GARBAGE	32,425	32,425	32,425
					CENTRAL LINCOLN PUD	16,000	16,000	16,000
					CENTURYLINK	1,425	1,425	1,425
					NORTH LINCOLN SANITARY SERVICE	15,000	15,000	15,000
641	641	2,240	030-628	03-70-212	MEMBERSHIP & DUES	1,000	1,000	1,000
		28,050	030-630	03-70-213	HARBOR MAINTENANCE & FUEL STATION	36,000	38,000	38,000
16,573	14,783				ELECTRICAL	5,000	5,000	5,000
					JETTY ROCK REPLACEMENT	10,000	10,000	10,000
					READER BOARD UPDATE	1,000	1,000	1,000
5,968	6,953				REPAIRS & MAINTENANCE	3,000	5,000	5,000
1,171	971				RESTROOMS	2,000	2,000	2,000
					SEAWALL CRACK REPAIR	15,000	15,000	15,000
			030-625	03-70-214	CONTRACTED SERVICES	1,700	1,700	1,700
					T & L CHEMICAL TOILET	700	700	700
					VENTEK INTERNATIONAL	1,000	1,000	1,000
	2,435	2,990	030-662	03-70-215	MERCHANT FEES			
2,600	5,665	20,185	030-635	03-70-216	MATERIALS & SUPPLIES	5,500	5,500	5,500
18,271	1,813	145,400	030-660	03-70-217	CONSULTING - ENGINEERING	300,000	300,000	300,000
867	134		030-692	03-70-218	SMALL TOOLS & EQUIPMENT	15,500	6,500	6,500
					AED	10,000	1,000	1,000
					GENERATOR (LARGE CAPACITY)	3,500	3,500	3,500
					WELDER WITH FEED	2,000	2,000	2,000
			030-678	03-70-219	MEETINGS & TRAVEL	600	600	600
		2,500	030-676	03-70-220	EDUCATION & TRAINING	1,900	1,900	1,900
3,500	3,605	4,850	030-668	03-70-221	LEASE EXPENSES (ROBISON)	4,000	4,000	4,000
2,425	2,638	2,500	030-638	03-70-222	VEHICLE MAINTENANCE & SUPPLIES	6,000	6,000	6,000
					FUEL	3,000	3,000	3,000
					MAINTENANCE & SUPPLIES	3,000	3,000	3,000
147,744	221,461	419,900	030-636	03-70-223	FUEL	300,000	300,000	250,000
			030-663	03-70-224	PERMITS & FEES	750	750	750
6,418	3,705		030-640	03-70-225	EQUIPMENT MAINTENANCE & RENTAL	2,000	2,000	2,000
161		1,500	030-695	03-70-226	MISCELLENOUS	1,500	1,500	1,500
19,443	**282,772**	**667,641**			**TOTAL MATERIALS & SERVICES**	**708,875**	**701,875**	**651,875**
					CAPITAL OUTLAY			
	54,973	250,000	030-811	03-70-710	FACILITIES IMPROVEMENTS	6,000	6,000	6,000
					LIFT STATION PUMP REPLACEMENT	6,000	6,000	6,000
158,162		3,040,445	030-812	03-70-711	DOCK REPLACEMENT/IMPROVEMENTS	4,300,000	4,300,000	4,300,000
	12,266	10,000	030-815	03-70-712	EQUIPMENT	16,500	16,500	23,500
					FISH CLEANING TABLE	5,500	5,500	5,500
					FORKLIFT - HEAVY DUTY	11,000	11,000	15,000
					F150 PICK-UP			3,000
158,162	**67,239**	**3,306,945**			**TOTAL CAPITAL OUTLAY**	**4,322,500**	**4,322,500**	**4,329,500**

					TRANSFERS			
	7,316	210,777	030-910	03-70-910	TRANSFER TO GENERAL FUND - ADMIN PERSONNEL SERVICES	239,186	239,186	239,186
					10% CITY RECORDER	8,240	8,240	8,240
					10% PUBLIC WORKS DIRECTOR	9,556	9,556	9,556
					40% DEPUTY CITY RECORDER	24,680	24,680	24,680
					10% ACCOUNTING SPECIALIST	5,090	5,090	5,090
					0% UTILITY BILLING/OFFICE ASSISTANT			
					70% LEAD WASTEWATER PLANT OPERATOR/FIELD SUPERVISOR			
					90% WASTEWATER PLANT OPERATOR			
					7% WATER PLANT OPERATOR			
					2% UTILITY WORKER 1	1,153	1,153	1,153
					5% UTILITY WORKER 2	2,515	2,515	2,515
					80% HARBORMASTER	45,162	45,162	45,162
					50% ASSISTANT HARBORMASTER/MAINTENANCE WORKER	28,551	28,551	28,551
					5% MAINTENANCE WORKER	1,963	1,963	1,963
	4,066				% TEMPORARY/SEASONAL	2,000	2,000	2,000
	3,250				% OVERTIME	4,500	4,500	4,500
					% BENEFITS (BASED ON PUBLISHED RATES)	105,776	105,776	105,776
			030-920	03-70-920	TRANSFER TO GENERAL FUND ADMINISTRATION - MATERIALS & SERVICES	5,000	5,000	5,000
			030-940	03-70-940	TRANSFER TO SEWER FUND			
			030-950	03-70-950	TRANSFER TO WATER SERVICE FUND			
-	**7,316**	**210,777**			**TOTAL TRANSFERS**	**244,186**	**244,186**	**244,186**
					CONTINGENCY			
	3,000	509,744	030-805	03-70-800	OPERATING CONTINGENCY	509,744	509,744	509,744
177,605	**360,326**	**4,695,107**			**TOTAL HARBOR FUND EXPENDITURES**	**5,785,305**	**5,778,305**	**5,735,305**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	HARBOR FUND SUMMARY	Proposed FY 2023-2024	Approved FY 2023-20243	Adopted FY 2023-2024
					RESERVE ACCOUNTS			
				03-70-760	CIP PROJECT LIST			
-	-	-			**TOTAL RESERVE ACCOUNTS**	-	-	-
	450,086	**277,410**			**UNAPPROPRIATED ENDING FUND BALANCE**	**262,284**	**269,284**	**312,284**
-	**450,086**	**277,410**			**TOTAL OTHER HARBOR FUND REQUIREMENTS**	**262,284**	**269,284**	**312,284**
177,605	**810,412**	**4,972,517**			**TOTAL HARBOR FUND REQUIREMENTS**	**6,047,589**	**6,047,589**	**6,047,589**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	WASTEWATER ENTERPRISE PROGRAM FUND RESOURCES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
	1,578,813	1,486,543	040-300	04-29-800	BEGINNING FUND BALANCE	1,500,000	1,500,000	1,500,000
608	188		040-400	04-38-100	INTEREST RECEIVED			
13,000	19,500		040-430	04-38-200	TRANSFERS FROM OTHER FUNDS			
1,738	2,920	1,740	040-455	04-31-105	SEWER INSTALLATION/CONNECTION CHARGES	2,500	2,500	2,500
507,973	577,066	550,000	040-450	04-31-106	SEWER USER FEES	650,000	650,000	650,000
3,190	3,447	4,150	040-492	04-31-112	PREVIOUSLY LEVIED TAXES TO BE RECEIVED	4,150	4,150	4,150
80,490	89,040	55,788	040-491	04-31-113	CURRENT PROPERTY TAXES	55,788	55,788	55,788
1,115	811	1,013	040-493	04-31-114	NONRESIDENT TAXES	1,000	1,000	1,000
309,181	334,884	250,000	040-445	04-38-500	GLENEDEN BEACH CONTRACT	350,000	350,000	350,000
137,257	135,836	136,822	040-449	04-38-501	GLENEDEN DEBT SERVICE	136,822	136,822	136,822
2,671			040-490	04-38-900	MISC REVENUE	500	500	500
1,057,224	**2,742,504**	**2,486,056**			**TOTAL WASTEWATER PROGRAM RESOURCES**	**2,700,760**	**2,700,760**	**2,700,760**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	WASTEWATER SDC PROGRAM RESOURCES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
	32,908	84,071	040-175	04-29-100	BEGINNING SYSTEM DEVELOPMENT CHARGES (SDC) BALANCE			128,960
32,908	51,163	20,000	040-453	04-29-500	SEWER SYSTEM DEVELOPMENT CHARGES (SDC) FEES			40,000
32,908	**84,071**	**104,071**			**TOTAL WASTEWATER SDC PROGRAM RESOURCES**	**-**	**-**	**168,960**

	84,071	104,071			RESTRICTED FUNDS (SDCs)	-	-	168,960
	2,742,504	2,486,056			AVAILABLE RESOURCES	2,700,760	2,700,760	2,700,760
1,090,132	**2,826,575**	**2,590,127**			**TOTAL WASTEWATER ENTERPRISE FUND RESOURCES**	**2,700,760**	**2,700,760**	**2,869,720**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	WASTEWATER ENTERPRISE PROGRAM EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
					MATERIALS & SERVICES			
18,910	18,597	21,867	040-601	04-80-210	INSURANCE			
75,914	74,883	78,250	040-615	04-80-211	UTILITIES & GARBAGE	101,700	101,700	101,700
					CENTRAL LINCOLN PUD	74,500	74,500	74,500
					CENTURYLINK	3,200	3,200	3,200
					NORTH LINCOLN SANITARY SERVICE	24,000	24,000	24,000
3,316	3,702	5,700	040-628	04-80-212	MEMBERSHIPS & DUES	550	550	550
39,061	14,260	78,950	040-630	04-80-213	PLANT MAINTENANCE & REPAIRS	135,200	135,200	135,200
					CHEMICALS	52,200	52,200	52,200
					REPAIRS/SERVICE	83,000	83,000	83,000
			040-625	04-80-214	CONTRACTED SERVICES	3,000	3,000	3,000
					ESRI	450	450	450
					FERGUSON WATERWORKS	1,500	1,500	1,500
					ON CALL (LOCATES)	500	500	500
					VALLEY FIRE CONTROL	550	550	550
8,243	2,876	3,670	040-662	04-80-215	MERCHANT FEES			
38,866	32,196	66,595	040-635	04-80-216	MATERIALS & SUPPLIES	15,000	15,000	15,000
33,745	23,060	80,400	040-660	04-80-217	CONSULTING - ENGINEERING	75,000	75,000	75,000
707	1,493		040-692	04-80-218	SMALL TOOLS & EQUIPMENT	5,000	5,000	5,000
			040-678	04-80-219	MEETINGS & TRAVEL	3,000	3,000	3,000
655	104	7,000	040-676	04-80-220	EDUCATION & TRAINING	3,500	3,500	3,500
2,519	220		040-690	04-80-221	LABORATORY & SUPPLIES	5,500	5,500	5,500
					TESTING	500	500	500
					SUPPLIES/EQUIPMENT	5,000	5,000	5,000
1,731	3,275		040-638	04-80-222	VEHICLES MAINTENANCE & SUPPLIES	2,500	2,500	2,500
			040-639	04-80-223	FUEL	4,000	4,000	4,000
			040-663	04-80-224	PERMITS & FEES	4,300	4,300	4,300
13,164	13,583		040-640	04-80-225	EQUIPMENT MAINTENANCE & RENTAL	2,500	2,500	2,500
136	258	49,500	040-695	04-80-226	MISCELLANEOUS	1,500	1,500	1,500
45,780	52,781		040-631	04-80-227	BIOSOLIDS/SLUDGE DISPOSAL	30,000	30,000	30,000
	19,746		040-632	04-80-228	INFLUENT & INFILTRATION REDUCTION			
221,936	**171,390**	**391,932**			**TOTAL MATERIALS & SERVICES**	**392,250**	**392,250**	**392,250**
					CAPITAL OUTLAY			
		44,000	040-814	04-80-710	BUILDING IMPROVEMENTS			
	11,846	22,500	040-815	04-80-712	EQUIPMENT	47,000	47,000	50,500
		22,500			UTILITY TRUCK			3,500
					RAS WET WELL LID	6,000	6,000	6,000
					INCUBATOR	10,000	10,000	10,000
					SAMPLERS	20,000	20,000	20,000
					HEAVY DUTY FORKLIFT	6,000	6,000	6,000
					PUMPS	5,000	5,000	5,000
		200,000	040-814	04-80-713	PLANT IMPROVEMENTS	370,000	370,000	370,000
					WWTP PAINTING	25,000	25,000	25,000
					CATWALK REPLACEMENT	150,000	150,000	150,000
					CYCLONE FENCE	35,000	35,000	35,000
					GRIT PUMP & AUGER SYSTEM	75,000	75,000	75,000
					PLANT SECURITY UPGRADES	85,000	85,000	85,000

244,988	74,481	500,000	040-825	04-80-714	WW COLLECTION IMPROVEMENTS	380,000	380,000	380,000
					EDGEWATER PUMP STATION BUILDING/LITTLE WHALE COVE	150,000	150,000	150,000
					SEWER LINE REPLACEMENTS	150,000	150,000	150,000
					I & I REDUCTION	80,000	80,000	80,000
244,988	**86,327**	**766,500**			**TOTAL CAPITAL OUTLAY**	**797,000**	**797,000**	**800,500**
					DEBT SERVICE			
13,000	16,000		040-949	04-80-609	TRANSFER TO SANITARY BOND FUND			
115,000	120,000	225,000	049-701	04-80-610	2012 GO BOND PRINCIPAL PAYMENT	225,000	225,000	225,000
40,415	36,290	10,900	049-702	04-80-615	2012 GO BOND INTEREST PAYMENT	10,900	10,900	10,900
168,415	**172,290**	**235,900**			**TOTAL DEBT SERVICE**	**235,900**	**235,900**	**235,900**
					CONTINGENCY			
	100,000	239,619	040-800	04-90-800	OPERATING CONTINGENCY	239,619	239,619	239,619
-	**100,000**	**239,619**			**TOTAL CONTINGENCY**	**239,619**	**239,619**	**239,619**
					TRANSFERS			
	9,750	288,492	040-910	04-80-910	TRANSFER TO GENERAL FUND - ADMIN PERSONNEL SERVICES	324,668	324,668	324,668
					5% CITY RECORDER	4,244	4,244	4,244
					20% PUBLIC WORKS DIRECTOR	20,277	20,277	20,277
					0% DEPUTY CITY RECORDER			
					10% ACCOUNTING SPECIALIST	5,090	5,090	5,090
					40% UTILITY BILLING/OFFICE ASSISTANT	16,274	16,274	16,274
					70% LEAD WASTEWATER PLANT OPERATOR/FIELD SUPERVISOR	42,261	42,261	42,261
					90% WASTEWATER PLANT OPERATOR	46,430	46,430	46,430
					7% WATER PLANT OPERATOR	4,564	4,564	4,564
					18% UTILITY WORKER 1	10,381	10,381	10,381
					18% UTILITY WORKER 2	9,055	9,055	9,055
					5% HARBORMASTER	2,823	2,823	2,823
					6% ASSISTANT HARBORMASTER/MAINTENANCE WORKER	3,115	3,115	3,115
					5% MAINTENANCE WORKER	3,925	3,925	3,925
					% TEMPORARY/SEASONAL	3,000	3,000	3,000
					% OVERTIME	10,000	10,000	10,000
					% BENEFITS (BASED ON PUBLISHED RATES)	143,230	143,230	143,230
			040-920	04-80-920	TRANSFER TO GENERAL FUND ADMINISTRATION - MATERIALS & SERVICES	25,220	25,220	25,220
13,000					TRANSFER (SDC) TO SEWER BOND FUND			
13,000	**9,750**	**288,492**			**TOTAL TRANSFERS**	**349,888**	**349,888**	**349,888**
648,339	**539,756**	**1,922,443**			**TOTAL WASTEWATER PROGRAM EXPENDITURES**	**2,014,657**	**2,014,657**	**2,018,157**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	SEWER ENTERPRISE SDC EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
13,000	16,000		040-810	04-85-610	**SDC-R**			
			040-812	04-85-202	**SDC-I**			
13,000	**16,000**	-			**TOTAL SDC EXPENDITURES**	-	-	-
13,000	**16,000**	-			**TOTAL SEWER SDC PROGRAM EXPENDITURES**	-	-	-

661,339	**555,756**	**1,922,443**			**TOTAL SEWER UTILITY ENTERPRISE FUND EXPENDITURES**	**2,014,657**	**2,014,657**	**2,018,157**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	SEWER ENTERPRISE UTILITY FUND SUMMARY	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
					RESERVE ACCOUNTS			
	368,984			04-80-760	CIP PROJECT LIST			
				04-80-761	G.O. REFUNDING SERIES 2012 UNAPPROPRIATED BALANCE			
-	**368,984**	-			**TOTAL RESERVE ACCOUNTS**	-	-	-
428,793	**1,901,835**	**667,684**			**UNAPPROPRIATED ENDING FUND BALANCE**	**686,103**	**686,103**	**851,563**
428,793	**2,270,819**	**667,684**			**TOTAL OTHER SEWER FUND REQUIREMENTS**	**686,103**	**686,103**	**851,563**

1,090,132	**2,826,575**	**2,590,127**			**TOTAL SEWER FUND REQUIREMENTS**	**2,700,760**	**2,700,760**	**2,869,720**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	WATER UTILITY ENTERPRISE FUND RESOURCES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
	1,435,072	1,235,639	050-300	05-29-800	BEGINNING FUND BALANCE	1,410,555	1,410,555	1,410,555
639	12,000		050-400	05-38-100	INTEREST RECEIVED			
22,217	12,751		050-430	05-38-200	TRANSFERRED IN FROM OTHER FUNDS			
6,616	12,363	4,500	050-455	05-31-105	INSPECTION & CONNECTION FEEES	8,000	8,000	8,000
136,108	150,446			05-33-100	PROPERTY TAXES - CURRENT YEAR			
4,962	5,718			05-33-200	PROPERTY TAXES - PREVIOUS YEAR			
691,100	739,816	721,000	050-450	05-31-106	WATER USER FEES	900,000	900,000	900,000
10,225	7,980		050-490	05-38-900	MISC REVENUE	3,500	3,500	3,500
-	166,382		050-480	05-32-120	GRANT REVENUE	166,382	166,382	166,382
16,000	16,000			05-38-600	BOND DEPOSIT			
887,867	**2,558,527**	**1,961,139**			**TOTAL WATER PROGRAM RESOURCES**	**2,488,437**	**2,488,437**	**2,488,437**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	WATER SDC PROGRAM RESOURCES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
	48,487	107,496	050-185	05-29-100	BEGINNING SYSTEM DEVELOPMENT CHARGES (SDC) BALANCE			153,487
					BEGINNING SDC-R BALANCE			
					BEGINNING SDC-I BALANCE			
48,487	59,009	20,000	050-453	05-29-500	WATER SYSTEM DEVELOPMENT CHARGES (SDC) FEES			35,000
					WATER SDC-R FEES			
					WATER SDC-I FEES			
48,487	**107,496**	**127,496**			**TOTAL WATER SDC PROGRAM RESOURCES**	**-**	**-**	**188,487**

48,487	107,496	127,496			RESTRICTED FUNDS (SDC'S)	-	-	188,487
887,867	2,558,527	1,961,139			AVAILABLE RESOURCES	2,488,437	2,488,437	2,488,437
936,354	**2,666,023**	**2,088,635**			**TOTAL WATER UTILTIY ENTERPRISE FUND RESOURCES**	**2,488,437**	**2,488,437**	**2,676,924**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	WATER UTILITY ENTERPRISE FUND EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
					MATERIALS & SERVICES			
18,283	18,037	21,138		05-90-210	INSURANCE			
3,129	3,821	5,700	050-628	05-90-211	MEMBERSHIPS & DUES	3,500	3,500	3,500
			050-630	05-90-212	OPERATION & MAINTENANCE (O&M) TRANSMISSION LINES	25,000	25,000	25,000
					REPAIRS	20,000	20,000	20,000
					SPRING STREET METER INSTALLATION (CONTRUCTION)	5,000	5,000	5,000
	41,535	106,225	050-631	05-90-213	OPERATION & MAINTENANCE (O&M) WATER TREATMENT PLANT	65,700	65,700	65,700
4,703	29,003	30,000			UTILITIES	30,000	30,000	30,000
19,681	12,532	76,225			MAINTENANCE	20,000	20,000	20,000
					CHEMICALS	10,000	10,000	10,000
					EQUIPMENT	5,000	5,000	5,000
					GARBAGE	700	700	700
20,515	30,048	47,095	050-635	05-90-214	MATERIALS & SUPPLIES	25,000	25,000	25,000
8,470	2,876	3,670		05-90-215	MERCHANT FEES			
			050-625	05-90-216	CONTRACTED SERVICES	10,900	10,900	10,900
					CORRPRO	850	850	850
					CREATIVE LANDSCAPE & MAINTENANCE (BACKFLOW TESTING)	500	500	500
					FERGUSON WATERWORKS	1,500	1,500	1,500
					HACH	7,600	7,600	7,600
					ONE CALL CONCEPTS (LOCATES)	150	150	150
					VALLEY FIRE CONTROL	300	300	300
14,204	5,726	60,400	050-660	05-90-217	CONSULTING - ENGINEERING	75,000	75,000	75,000
					COLLINS 8" MAIN REPLACEMENT	55,000	55,000	55,000
					ONE CALL CONCEPTS (LOCATES)	150	150	150
					VALLEY FIRE CONTROL	300	300	300
130	2,163		050-692	05-90-218	SMALL TOOLS & EQUIPMENT	5,000	5,000	5,000
	1,741		050-678	05-90-219	MEETINGS & TRAVEL	2,500	2,500	2,500
840	1,115	6,000	050-676	05-90-220	EDUCATION & TRAINING	3,000	3,000	3,000
3,386	3,113		050-690	05-90-221	LAB SERVICES & SUPPLIES	15,000	15,000	15,000
2,157	18,344		050-638	05-90-222	VEHICLE MAINTENANCE & SUPPLIES	3,000	3,000	3,000
			050-639	05-90-223	FUEL	3,100	3,100	3,100
626	1,787		050-640	05-90-224	EQUIPMENT MAINTENANCE & RENTAL	1,000	1,000	1,000
76	31	1,500	050-695	05-90-225	MISCELLANEOUS	1,000	1,000	1,000
71,816	**130,338**	**251,728**			**TOTAL MATERIALS & SERVICES**	**294,150**	**294,150**	**294,150**
					CAPITAL OUTLAY			
14,955	19,971	22,500	050-815	05-90-710	EQUIPMENT	22,200	22,200	29,700
					HEAVY DUTY FORKLIFT	7,000	7,000	7,000
					PUMPS	7,200	7,200	7,200
					TURBIDOMETER	8,000	8,000	8,000
					F150 TRUCK			7,500
4,812	820	399,456	050-817	05-90-711	WATER DISTRIBUTION	315,500	315,500	315,500
					ROUTE 5 NEW METER BOXES & LIDS	175,000	175,000	175,000
					SHELL AVENUE WATER LINE REPLACEMENT	65,000	65,000	65,000
					ROCKY CREEK HYDRANT REPLACEMENT	7,500	7,500	7,500
					ROCKY CREEK 6' TOTALIZER, METER & KNIFE SWITCH	18,000	18,000	18,000
					WELL (NORTH) REHABILITATION	50,000	50,000	50,000
	20,000	75,000	050-820	05-90-712	SERVICE VEHICLE			

				05-90-713	FIRE METER - EASTRIDGE DEVELOPMENT	20,000	20,000	20,000
9,935		315,000	050-825	05-90-714	WATER TREATMENT PLANT	382,000	382,000	382,000
					BACKWASH POND TANK	30,000	30,000	30,000
					CATHODIC PROTECTION SYSTEM (BOTH TANKS)	45,000	45,000	45,000
					FOUNDATION & WATER FILTER REPLACEMENT	250,000	250,000	250,000
					PAINT NORTH WATER TANK	50,000	50,000	50,000
					TANK CLEANING	7,000	7,000	7,000
29,702	**40,791**	**811,956**			**TOTAL CAPITAL OUTLAY**	**739,700**	**739,700**	**747,200**
					TRANSFERS			
	6,251			05-90-930	TRANSFER TO WATER DEBT SERVICE FUND			
16,000	16,000			05-90-931	TRANSFER TO WATER BOND FUND			
	22,766		050-959	05-90-932	TRANSFER TO MIROCO FUND			
		348,129	050-910	05-90-910	TRANSFER TO GENERAL FUND - ADMIN PERSONNEL SERVICES	350,310	350,310	350,310
					5% CITY RECORDER	4,244	4,244	4,244
					20% PUBLIC WORKS DIRECTOR	20,277	20,277	20,277
					0% DEPUTY CITY RECORDER			
					10% ACCOUNTING SPECIALIST	5,401	5,401	5,401
					40% UTILITY BILLING/OFFICE ASSISTANT	18,242	18,242	18,242
					30% LEAD WASTEWATER PLANT OPERATOR/FIELD SUPERVISOR	19,217	19,217	19,217
					10% WASTEWATER PLANT OPERATOR	5,474	5,474	5,474
					80% WATER PLANT OPERATOR	55,336	55,336	55,336
					18% UTILITY WORKER 1	26,924	26,924	26,924
					18% UTILITY WORKER 2	17,079	17,079	17,079
					5% HARBORMASTER	2,995	2,995	2,995
					6% ASSISTANT HARBORMASTER/MAINTENANCE WORKER	4,402	4,402	4,402
					5% MAINTENANCE WORKER	4,110	4,110	4,110
					5% TEMPORARY/SEASONAL	3,000	3,000	3,000
					5% OVERTIME	10,000	10,000	10,000
					% BENEFITS (BASED ON PUBLISHED RATES)	153,609	153,609	153,609
			050-920	05-90-920	TRANSFER TO GENERAL FUND ADMINISTRATION - MATERIALS & SERVICES	30,000	30,000	30,000
16,000	**45,017**	**348,129**			**TOTAL TRANSFERS**	**380,310**	**380,310**	**380,310**
					DEBT SERVICE			
	100,000		059-701	05-90-610	2012 GO BOND LOAN PAYMENT	125,000	125,000	125,000
			059-702	05-90-611	2012 GO BOND INTEREST PAYMENT	35,000	35,000	35,000
-	**100,000**	**-**			**TOTAL DEBT SERVICE**	**160,000**	**160,000**	**160,000**
					CONTINGENCY			
	100,000	100,000	050-180	05-90-800	OPERATING CONTINGENCY	100,000	100,000	100,000
117,518	**416,146**	**1,511,813**			**TOTAL WATER PROGRAM EXPENDITURES**	**1,674,160**	**1,674,160**	**1,681,660**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	WATER SDC PROGRAM EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
3,288	1,101		050-810	05-95-610	**SDC-R**		50,000	50,000
			050-812	05-95-611	**SDC-I**			
3,288	**1,101**	-			**TOTAL SDC EXPENDITURES**	-	**50,000**	**50,000**
3,288	**1,101**	-			**TOTAL WATER SDC PROGRAM EXPENDITURES**	-	**50,000**	**50,000**
120,806	**417,246**	**1,511,813**			**TOTAL WATER ENTERPRISE FUND EXPENDITURES**	**1,674,160**	**1,724,160**	**1,731,660**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	WATER ENTERPRISE FUND SUMMARY	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
					RESERVE ACCOUNTS			
	279,865			05-90-760	CIP PROJECT LIST			
-	**279,865**	-		-	**TOTAL RESERVE ACCOUNTS**	-	-	-
815,548	**1,968,912**	**576,822**			**UNAPPROPRIATED ENDING FUND BALANCE**	**814,277**	**764,277**	**945,264**
	2,709,940	**576,822**			**TOTAL OTHER WATER FUND REQUIREMENTS**	**814,277**	**764,277**	**945,264**
120,806	**3,127,186**	**2,088,635**			**TOTAL WATER ENTERPRISE FUND REQUIREMENTS**	**2,488,437**	**2,488,437**	**2,676,924**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	MIROCO WATER RESERVE FUND RESOURCES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
	37,020	30,000	054-300	54-29-800	BEGINNING FUND BALANCE	30,000	30,000	30,000
14	8		054-400	54-32-100	INTEREST			
	22,766		054-450	54-32-200	TRANSFERRED FROM OTHER FUNDS			
-	**59,794**	**30,000**			**TOTAL RESOURCES**	**30,000**	**30,000**	**30,000**
-	**59,794**	**30,000**			**TOTAL MIROCO WATER RESERVE FUND RESOURCES**	**30,000**	**30,000**	**30,000**

14	**59,794**	**30,000**			**TOTAL MIROCO WATER RESERVE FUND RESOURCES**	**30,000**	**30,000**	**30,000**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	MIROCO WATER RESERVE FUND EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
					MATERIALS & SERVICES			
				07-54-210	MICORO BOND SHARE			
					TRANSFERS			
	6,251		054-950	07-54-220	TRANSFER TO WATER FUND			
-	**6,251**	-			**TOTAL EXPENDITURES**	-	-	-
-	**6,251**	-			**TOTAL MIROCO WATER RESERVE EXPENDITURES**	-	-	-

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	MIROCO WATER RESERVE FUND SUMMARY	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
					RESERVE ACCOUNTS			
	53,545	30,000	054-200	07-540-760	RESERVE FOR FUTURE EXPENDITURES	30,000	30,000	30,000
-	**53,545**	**30,000**			**TOTAL RESERVE ACCOUNTS**	**30,000**	**30,000**	**30,000**
14	**(2)**	-			**UNAPPROPRIATED ENDING FUND BALANCE**	-	-	-
-	**53,545**	**30,000**			**TOTAL OTHER MIROCO WATER RESERVE FUND REQUIREMENTS**	**30,000**	**30,000**	**30,000**

-	**59,796**	**30,000**			**TOTAL MIROCO WATER RESERVE FUND**	**30,000**	**30,000**	**30,000**

Supplemental Information
Materials and Services Summary

Expenditures Across Funds

City of Depoe Bay, Oregon
Budget Year 2023-24

						FUND				
	Description	**Total**	**General**	**Parks**	**Transient**	**URA**	**Street**	**Harbor**	**Sewer**	**Water**
1	Consultants - Engineering	625,000	125,000				50,000	300,000	75,000	75,000
2	Consultants - Planning	214,000	214,000							
3	Personnel	1,283,871	199,392	59,240			111,076	239,186	324,668	350,310
4	Legal Services	75,000	55,000			20,000				
5	Advertising/Bids/Legal Notices	3,900	3,900							
6	Utilities & Garbage	222,835	16,675	13,000			28,335	32,425	101,700	30,700
7	Accounting/Audit	30,820	30,820							
8	Memberships and Dues	12,409	6,859			500		1,000	550	3,500
9	Insurance	91,065	91,065							
10	Repairs and Maintenance	323,840	2,500	27,200	25,000		5,240	38,000	135,200	90,700
11	Contributions and events	3,500	3,500							
12	Merchant fees	10,000	10,000							
13	Contracted Services	56,510	40,910					1,700	3,000	10,900
14	City Council	2,500	2,500							
15	Education & Training	11,900	3,500					1,900	3,500	3,000
16	Meetings & Travel	21,100	15,000					600	3,000	2,500
17	Miscellaneous	7,000	1,000	1,000			1,000	1,500	1,500	1,000
18	Materials & Supplies Transfers	72,220					12,000	5,000	25,220	30,000
19	Emergency Preparedness	40,000	40,000							
20	Supplies	62,127	9,000	1,027	2,800	800	3,000	5,500	15,000	25,000
21	Postage and Shipping	4,405	4,405							
22	Lincoln County Sheriff's Office	190,000	190,000							
23	Leases	9,800		5,800				4,000		
24	Capital: Heavy Duty Forklift	36,500		5,500			3,000	15,000	6,000	7,000
25	Capital: F150 Truck	46,500	14,000.00	2,500.00			16,000.00	3,000.00	3,500.00	7,500.00
26										
27	Totals	$ 3,456,802	$ 1,079,026	$ 115,267	$ 27,800	$ 21,300	$ 229,651	$ 648,811	$ 697,838	$ 637,110

Fund Transfers

	Transferred To:					
Transferred From	General Fund	Parks Program	Street Fund	Harbor Fund	URA Cap Proj Fund	Total
General Fund		$ 200,000.00				$ 200,000.00
TRT Fund	$ 250,000.00	$ 300,000.00	$ 300,000.00	$ 310,000.00		$ 1,160,000.00
Harbor Fund	$ 244,185.64					$ 244,185.64
Street Fund	$ 123,076.00					$ 123,076.00
Sewer Fund	$ 349,887.75					$ 349,887.75
Water Fund	$ 380,310.00					$ 380,310.00
Urban Renewal Cap Project Fund				$ 1,200,000.00		$ 1,200,000.00
	$ 1,347,459	$ 500,000	$ 300,000	$ 1,510,000	$ -	$ 3,657,459

FY 2023-2024

	Allocation Percentages													
	General	**Street**	**Parks**	**Harbor**	**Sewer**	**Water**		**General**	**Street**	**Parks**	**Harbor**	**Sewer**	**Water**	**Total**
Public Works Director	0.20	0.20	0.10	0.10	0.20	0.20	1.00	20,277	20,277	10,138	10,138	20,277	20,277	101,384
Lead Waste Water Plant Operator Lead /Field Supervisor					0.70	0.30	1.00	-	-	-	-	43,533	18,657	62,190
Waste Water Plant Operator					0.90	0.10	1.00	-	-	-	-	49,262	5,474	54,736
Water Plant Operator	0.13				0.07	0.80	1.00	8,992	-	-	-	4,842	55,336	69,170
Utility Worker		0.30	0.06	0.02	0.18	0.44	1.00	-	18,357	3,671	1,224	11,014	26,924	61,191
Utility Worker	0.20	0.10	0.15	0.05	0.18	0.32	1.00	10,674	5,337	8,006	2,669	9,607	17,079	53,372
Harbormaster	0.10			0.80	0.05	0.05	1.00	5,990	-	-	47,917	2,995	2,995	59,896
Maintenance Worker	0.25	0.05	0.50	0.05	0.05	0.10	1.00	10,411	2,082	20,822	2,082	2,082	4,164	41,645
Maintenance Worker	0.11	0.10	0.15	0.50	0.06	0.08	1.00	6,058	5,508	8,262	27,538	3,305	4,406	55,077
City Recorder	0.60	0.05	0.15	0.10	0.05	0.05	1.00	52,454	4,371	13,113	8,742	4,371	4,371	87,423
Accounting Specialist	0.70			0.10	0.10	0.10	1.00	37,806	-	-	5,401	5,401	5,401	54,009
Utility Billing/Office Assistant	0.20				0.40	0.40	1.00	8,633	-	-	-	17,266	17,266	43,166
Deputy City Recorder	0.60			0.40			1.00	39,279	-	-	26,186	-	-	65,465
	1.25	1.59	1.49	2.49	2.68	3.50	13.00	200,574	55,933	64,013	131,897	173,955	182,350	808,723
FICA @.0765								15,344	4,279	4,897	10,090	13,308	13,950	61,867
State Unemployment @ .07								14,040	3,915	4,481	9,233	12,177	12,765	56,611
Workers Comp (estimated @ .03%)								6,017	1,678	1,920	3,957	5,219	5,471	24,262
								35,401	9,872	11,298	23,280	30,703	32,185	142,740
Health Insurance (estimated)								30,000	30,000	25,000	44,000	62,000	69,000	260,000
Life Insurance (estimated)								100	100	100	100	100	100	600
Retirement - PERS (estimated at 28%)								56,161	15,661	17,924	36,931	48,708	51,058	206,206
LTD (estimated)								400	250	325	350	750	650	2,725
								86,661	46,011	43,349	81,381	111,558	120,808	469,531
Total Personal Services								322,637	111,816	118,660	236,558	316,216	335,343	1,441,230

RESOLUTION 540-23

A RESOLUTION ADOPTING THE 2023-2024 BUDGET, MAKING APPROPRIATIONS, IMPOSING AND CATEGORIZING TAXES FOR FISCAL YEAR 2023-2024

ADOPTING THE BUDGET

BE IT RESOLVED, that the City Council of the City of Depoe Bay hereby adopts the budget for fiscal year 2023-2024 in the total of **$21,380,018** now on file at City Hall.

MAKING APPROPRIATIONS

BE IT RESOLVED, that the amounts for the fiscal year beginning July 1, 2023 and for the purposes shown below, are hereby appropriated.

	Proposed	Approved	Adopted
GENERAL FUND	**3,581,287**	**3,489,604**	**3,590,286**
ADMINISTRATION	2,611,260	2,559,877	2,656,459
PARKS AND RECREATION	469,027	428,727	431,227
SALMON ENHANCEMENT	5,000	5,000	6,600
INTERFUND TRANSFERS	200,000	200,000	200,000
CONTINGENCY	600,000	600,000	600,000
AGATE BEACH CLOSURE	**115,529**	**115,529**	**115,529**
OPERATIONS	6,000	6,000	6,000
CONTINGENCY	109,529	109,529	109,529
TRANSIENT TAX	**3,313,000**	**3,313,000**	**3,313,000**
OPERATIONS	527,800	527,800	527,800
TRANSFERS	860,000	1,160,000	1,160,000
CONTINGENCY	500,000	500,000	500,000
UNAPPROPRIATED FUNDS	1,425,200	1,125,200	1,125,200
STREET FUND	**1,468,650**	**1,468,650**	**1,485,150**
OPERATIONS	884,756	884,756	897,256
TRANSFERS	112,276	123,076	123,076
CONTINGENCY	174,177	174,177	174,177
UNAPPROPRIATED FUNDS	297,441	286,641	290,641
HARBOR FUND	**6,047,589**	**6,047,589**	**6,047,589**
OPERATIONS	5,031,375	5,024,375	4,981,375
TRANSFERS	244,186	244,186	244,186
CONTINGENCY	509,744	509,744	509,744
UNAPPROPRIATED FUNDS	262,284	269,284	312,284
SEWER ENTERPRISE UTILITY FUND	**2,700,760**	**2,700,760**	**2,869,720**
OPERATIONS	1,189,250	1,189,250	1,192,750
DEBT SERVICE	235,900	235,900	235,900
TRANSFERS	349,888	349,888	349,888
CONTINGENCY	239,619	239,619	239,619
UNAPPROPRIATED FUNDS	686,103	686,103	851,563

WATER ENTERPRISE UTILITY FUND	**2,488,437**	**2,488,437**	**2,676,924**
OPERATIONS	1,033,850	1,083,850	1,091,350
DEBT SERVICE	160,000	160,000	160,000
TRANSFERS	380,310	380,310	380,310
CONTINGENCY	100,000	100,000	100,000
UNAPPROPRIATED FUNDS	814,277	764,277	945,264
MIROCO	**30,000**	**30,000**	**30,000**
OPERATIONS	-	-	-
RESERVE	30,000	30,000	30,000
Total 2023-2024 Appropriated Funds	16,229,946	16,492,063	16,573,245
Total Unappropriated Funds	4,906,425	4,289,408	4,586,273
Total Reserve Funds	234,000	234,000	234,000
Total 2023-2024 Adopted Budget	**21,370,371**	**21,015,471**	**21,393,518**

IMPOSING AND CATERGORIZING TAXES

BE IT RESOLVED, that the City Council of the City of Depoe Bay hereby imposes the following ad valorem property taxes for the tax yeaer 2023-2024 upon the assessed value of all taxable property within the City

(1) In the amount of $55,758 for debt service for general obligation bonds.

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

	General Government	Excluded from	Limitation
Sanitary Debt Service	$0	$0	$55,758
Water Debt Service	$0	$0	$0
Category Totals	$0	$0	$0

Resolved and adopted by the Council this ______ day of June, 2023.

ATTEST:

Kathy Short, Mayor
City of Depoe Bay

Kimberly Wollenburg
City Recorder