

CITY OF DEPOE BAY

ADOPTED BUDGET

**FOR FISCAL YEAR
JULY 1, 2020 - JUNE 30, 2021**

**Budget Committee Meetings – April 30, 2020, May 7, 2020
Budget Hearing – June 2, 2020**

Resolution No. 485-20

LB-20				REVENUES					
-----HISTORICAL DATA-----				GENERAL FUND		CITY OF DEPOE BAY, LINCOLN COUNTY			
-----ACTUAL-----		ADOPTED		Fund Account 10					
SECOND	FIRST	BUDGET				BUDGET FOR NEXT YEAR 2020-21			
PRECEDING	PRECEDING	THIS YEAR	Fund	RESOURCE DESCRIPTION					
2017-18	2018-19	2019-20	Account			PROPOSED	APPROVED	ADOPTED	
BEGINNING FUND BALANCE									
1				1. Reserve LGIP Account (as of 1/31/2020)	275,582	275,582	275,582		1
2		525,335		2. Net Working Capital (Accrual Basis)	475,357	475,357	475,357		2
3				3. Dept of F&W Marine Resource Program Restricted	11,700	11,700	11,700		3
4		1,300	010-400	4. Interest	1,500	1,500	1,500		4
5		700,000	010-412	5. Transfer in from Transient Room Tax Fund	525,000	525,000	525,000		5
6		200,000	010-408	6. Transfer in from Urban Renewal Agency	185,000	185,000	185,000		6
7	0	0	1,426,635		1,474,139	1,474,139	1,474,139		7
8			010-402	FRANCHISES					8
9		36,000		9. CoastCom/ Wave Broadband	39,000	39,000	39,000		9
10		28,700		10. Northwest Natural Gas	28,741	28,741	28,741		10
11		83,000		11. Central Lincoln PUD	82,762	82,762	82,762		11
12		3,000		12. PTI Communications/CenturyTel/CenturyLink	2,566	2,566	2,566		12
13		10,500		13. North Lincoln Sanitary	15,880	15,880	15,880		13
14		0		14.					14
15		30		15. LS NETWORKS	50	50	50		15
16	0	0	161,230	16. TOTAL FRANCHISES	168,999	168,999	168,999		16
18				OREGON STATE FUNDING					18
19		1,400	010-403	19. Cigarette Tax	1,500	1,500	1,500		19
20		23,805	010-403	20. Liquor Tax	24,000	24,000	24,000		20
21		25,795	010-405	21. Revenue Sharing	24,500	24,500	24,500		21
22		9,100	010-407	22. Marijuana Tax Reserved	13,920	13,920	13,920		22
23	0	0	60,100	TOTAL OREGON STATE FUNDING	63,920	63,920	63,920		23
24		0		24. City Marijuana Tax Reserved	26,080	26,080	26,080		24
25		26,000	010-401	25. Business Licenses	26,000	26,000	26,000		25
26		8,000	010-406	26. Land Use, Bldg. & Other Permit Fees	5,500	5,500	5,500		26
27		1,000	010-490	27. Miscellaneous	1,000	1,000	1,000		27
28			010-480	28. Grant Proceeds					28
29		1,500	010-480	29. Lincoln County Emergency Prep Grant					29
30									30
31									31
32		1,041		Agate Beach Closure Fund	0				32
33	0	0	1,695,506	TOTAL RESOURCES, Except Tax to be Levied	1,765,638	1,765,638	1,765,638		33
34				TAXES Estimated to be received					34
35				TAXES COLLECTED IN YEAR LEVIED					35
36	0	0	1,695,506	TOTAL RESOURCES	1,765,638	1,765,638	1,765,638		36

Notes:

Line Balance of LGIP acct as of 1/31/20 Reserved Funds

Line Grant Funds Rec'd 2013 for NSAT program/Portion not expended at that time, program is set to resume.

Line 5: Lowered to be conservative due to COVID-19- This is an average of years 2008-2015/ 8 year time span.

Line 6=\$10,000 Personnel Cost for UR / \$25,000 for feasibility study and design Joan E Bathroom / \$25,000 Conceptual Design and Improvements to Bay St Parking Lot \$125,000 from FY 19-20 UR for Bay Street Parking Lot

Line 19-24 are budgeted less 10% a state penalty for non compliance with audit expectations.

Line 22 and 24 are collected by the state and held in the LGIP account this is projected income for 2020 Reserved Funds. 10% of funds are withheld for penalty by the State

LB-30

EXPENDITURE SUMMARY

-----HISTORICAL DATA-----

GENERAL FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

-----ACTUAL-----

ADOPTED

Fund Account 10

SECOND

FIRST

BUDGET

BUDGET FOR NEXT YEAR 2020-21

PRECEDING

PRECEDING

THIS YEAR

EXPENDITURE DESCRIPTION

2017-18

2018-19

2019-20

Account #'s

PROPOSED

APPROVED

ADOPTED

PERSONAL SERVICES									
1			21,869		1. Superintendent, Supervisor (1)	22,301	22,301	22,301	1
2			56,033		2. Recorder, Acctg, Clerk, Secretary (4)	54,314	54,314	54,314	2
3			2,500		3. Overtime	2,500	2,500	2,500	3
4			0		4. Part Time/Temp				4
5			2,085		5. Personal Services Safety Bonus (WC)	0	0	0	5
6			24,912		6 City Planner				6
7			10,762		7. Payroll Taxes, Wrkr Comp Ins	9,992	9,992	9,992	7
8			48,500		8. Health & LTD Insurance, Pension	48,561	48,561	48,561	8
9	0		166,661		9. TOTAL PERSONAL SERVICES	137,669	137,669	137,669	9
10					MATERIALS & SERVICES				10
11	0	0	272,209		11. Materials & Services (page 3)	220,978	218,478	218,478	11
12					12				12
13					13				13
14	0	0	272,209		14. TOTAL MATERIALS & SERVICES	220,978	218,478	218,478	14
15					CAPITAL OUTLAY				15
16	0		15,000	010-811	16. Capital Outlay-Office Safety, Other Equipment	4,000	4,000	4,000	16
17	0		5,000	010-815	17. Emergency Warning Siren System	0	0	0	17
18			2,500	010-811	18. Trash Compactor	2,500	0	0	18
19				010-810	19. Capital Outlay-Vehicle				19
20				010-813	20. Capital Outlay Technological Improvements	6,000	6,000	6,000	20
21			0		21. Land Acquisition-Parking Lot Bay Street	300,000	300,000	300,000	21
22	0				22. LGIP Reserve	315,582	315,582	315,582	22
23	0	0	22,500		23. TOTAL CAPITAL OUTLAY	628,082	625,582	625,582	23
24					TRANSFERRED TO OTHER FUNDS				24
25			150,000	010-930	25. Transfer to Harbor Fund	150,000	150,000	150,000	25
26			150,000	010-920	26. Transfer to Street Fund	150,000	150,000	150,000	26
27			110,000	010-960	27. Transfer to Parks & Buildings Fund	150,000	150,000	150,000	27
28			15,000	010-930	28. Transfer to Harbor Fund	15,000	15,000	15,000	28
29			0		29 Transfer to Salmon Enhancement Fund				29
30			24,604		30. General Operating Contingency	50,000	50,000	50,000	30
31	0	0	449,604		31. TOTAL TRANSFERS & CONTINGENCY	515,000	515,000	515,000	31
32	0	0	910,974		TOTAL EXPENDITURES	1,501,728	1,496,729	1,496,729	32
33	0	0	774,532		UNAPPROPRIATED ENDING FUND BALANCE	263,910	268,910	268,910	33
34	0	0	1,685,506		TOTAL	1,765,638	1,765,638	1,765,638	34

Notes:

Line 16: \$4,000 high resolution scanner

Line 18: \$2500 Trash Compactor

Line 20: \$6,000 Teleconferencing/videoconferencing equipment

Line 21: UR/City purchase Bay Street Parking Lot and \$25,000 Improvements to Parking Lot/\$25,000 Conceptual Design Joan E/Bathroom

Line 22: City and State portions of LGIP tax

LB-31

DETAILED EXPENDITURES

-----HISTORICAL DATA-----

GENERAL FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

-----ACTUAL-----

ADOPTED

Fund Account 10

BUDGET FOR NEXT YEAR 2020-21

SECOND

FIRST

BUDGET

PRECEDINGPRECEDING THIS YEAR

EXPENDITURE DESCRIPTION

2017-18

2018-19

2019-20

Account #'s

PROPOSED

APPROVED

ADOPTED

MATERIALS & SERVICES

1		6,000	010-601	1. Insurance & Bonds	10,929	10,929	10,929	1
2		1,800	010-610	2. Electricity - OWSPAS	1,800	1,800	1,800	2
3		6,150	010-628	3. Memberships, Permits, Fees	6,000	6,000	6,000	3
4		2,000	010-635	4. Supplies	1,000	1,000	1,000	4
5		750	010-638	5. Motor Vehicle Expense	700	700	700	5
6		13,000	010-650	6. Office Maint. & Supplies	12,000	12,000	12,000	6
7				7. Bldg. Maintenance	0	0	0	7
8		3,664	010-651	8. Telephone & Communications	2,750	2,750	2,750	8
9			010-660	9. Bank Card Fees from Credit Card Machine Use	10,000	10,000	10,000	9
10		40,000	010-661	10. Legal Services Expense	15,000	15,000	15,000	10
11		0	010-664	11. Planner/Planning Services	57,200	57,200	57,200	11
12		25,000	010-663	12. Other Professional Services (Acctg, Eng, Other, IT)	38,000	38,000	38,000	12
13		12,500	010-676	13. Tuition, Training, Education, Safety Mgmt./Training	5,000	5,000	5,000	13
14		300	010-677	14. Drug Testing	300	300	300	14
15		4,520	010-678	15. Travel & Meeting Expense	6,000	6,000	6,000	15
16		300	010-682	16. Election Costs	300	300	300	16
17		2,000	010-683	17. Special Events - Community	300	300	300	17
18		8,000	010-684	18. Depoe Bay Advertising & Promotion	3,000	3,000	3,000	18
19		11,700	010-686	19. Near Shore Action Team, ORMR	11,700	11,700	11,700	19
20		8,500	010-688	20. Emergency Preparedness	5,000	5,000	5,000	20
21		2,000	010-695	21. Miscellaneous	2,000	2,000	2,000	21
22		8,000	010-750	22. Contribution to Depoe Bay Food Pantry	8,000	8,000	8,000	22
23		15,600	010-752	23. Education and Technology (NFK Contribution)	16,000	16,000	16,000	23
24		0	010-753	24. Contribution to Stonebridge Emergency Van	0	0	0	24
25			010-754	25. Fleet of Flowers	3,000	3,000	3,000	25
26		100,000		26. Agate Beach Closure Fund	0	0	0	26
27		425		27. Equipment & Tools (new)	0	0	0	27
28				28. Chamber of Commerce Contract	4,999	2,499	2,499	28
29								29
30								30
31								31
32								32
33								33
	0	0	272,209	TOTAL	220,978	218,478	218,478	

NOTE:

Line 1: There has been a substantial increase in insurance. This is due to this current fiscal year we had an assessment completed on all city assets, additionally there is a 10% increase.

Line 12: \$8000 website design/ \$7,000 municipal code/IT and Accounting Software Work

Line 28: \$4,999 is a contract with the Chamber for advertising they provide for the City.

LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

CITY OF DEPOE BAY, LINCOLN COUNTY

-----HISTORICAL DATA-----

-----ACTUAL-----

ADOPTED

TRANSIENT ROOM TAX FUND

SECOND

FIRST

BUDGET

FUND-012

BUDGET FOR NEXT YEAR 2020-21

PRECEDING

PRECEDING

THIS YEAR

RESOURCE DESCRIPTION

2017-18

2018-19

2019-2020

Account #s

PROPOSED

APPROVED

ADOPTED

BEGINNING FUND BALANCE

1			690,000		1. Dedicated Public Safety Balance 1.5% of Transient Rc	791,079	791,079	791,079	1
2			60,000		2. Net Working Capital (Accrual Basis)	59,690	59,690	59,690	2
3					3. Previous Levied Taxes to be Rec'd				3
4			877,000	012-401	4. Transient Room Tax, Transient Occupancy Tax	500,000	500,000	500,000	4
5			700	012-400	5. Interest				5
6					6. Transfer from Other Funds				6
7					7.				7
8			1,627,700		8.Total Resources, Except Taxes to be Levied	1,350,769	1,350,769	1,350,769	8
9									9
10									10
11									11
12	0	0	1,627,700		12. TOTAL RESOURCES	1,350,769	1,350,769	1,350,769	12
13					Requirement Description				13
14			700,000	012-910	14. Transfer to General Fund	525,000	525,000	525,000	14
15			673,000		15. Public Safety -Dedicated 1%	791,079	791,079	791,079	15
16			12,000	12-660	16. Public Safety- Law Enforcement (Sheriff contract)	12,000	12,000	12,000	16
17				012-661	17. Tsunami Sirens Maintenance (\$5,000)				17
18					18. Budget-Eclipse (\$26,623)				18
19				012-662	19. Speed Control Wagons Maintenance				19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27					27. General Operating Contingency	15,000	15,000	15,000	27
28	0	0	1,385,000		28. TOTAL TRANSFERS & CONTINGENCY	1,343,079	1,343,079	1,343,079	28
29	0	0	242,700		29. Unappropriated Ending Fund Balance	7,690	7,690	7,690	29
30	0	0	1,627,700		TOTAL REQUIREMENTS	1,350,769	1,350,769	1,350,769	30

Notes:

Line 1: Ordinance 313 1.5% Public Safety Funds Dedicated - Balance as of 06/30/2019

Line 4: Lowered to be conservative due to COVID-19- 8 year average from 2008-2015

LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

CITY OF DEPOE BAY, LINCOLN COUNTY

-----HISTORICAL DATA-----

-----ACTUAL-----

ADOPTED

AGATE BEACH CLOSURE FUND

SECOND

FIRST

BUDGET

FUND 013

BUDGET FOR NEXT YEAR 2020-21

PRECEDING

PRECEDING

THIS YEAR

RESOURCE DESCRIPTION

2017-18

2018-19

2019-2020

Account #'s

PROPOSED

APPROVED

ADOPTED

BEGINNING FUND BALANCE

1			100,000		1. Restricted Balance Forward	100,152	100,152	100,152	1
2					2. Net Working Capital (Accrual Basis)				2
3					3. Previous Levied Taxes to be Rec'd				3
4				013-400	4. Interest	48	48	48	4
5				013-401	5. North Lincoln Sanitary Service	1,280	1,280	1,280	5
6					6. Transfer from Other Funds				6
7									7
8					8. Total Resources, Except Taxes to be Levied	101,480	101,480	101,480	8
9									9
10									10
11									11
12	0	0			12. TOTAL RESOURCES	101,480	101,480	101,480	12
13					Requirement Description				13
14					14. Solid Waste Consortium	4,000	4,000	4,000	14
15									15
16									16
17					17. Restricted Balance	97,480	97,480	97,480	17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28	0	0	0		28. TOTAL EXPENDITURES	101,480	101,480	101,480	28
29	0	0	0		29. Unappropriated Ending Fund Balance	0	0	0	29
30	0	0	0		TOTAL REQUIREMENTS	101,480	101,480	101,480	30

Line 1 Book and Bank Balance Reconciliation Balance forward/past historical audits this is a Restricted Fund per Resolutions 188, 327, 363 and 401.

Line 5 is Revenues realized for % to Garbage Depoe Bay Residents are surcharged to dump garbage with the North Lincoln Sanitary Franchise, collected and disbursed through Lincoln County to the City

Line 14 is the City of Depoe Bay's portion(3.7%) of the Lincoln County Consortium on going closure and operational fees for Agate Beach.

LB-20

RESOURCES

-----HISTORICAL DATA-----

STREET FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

-----ACTUAL-----

ADOPTED

Fund 020

SECOND

FIRST

BUDGET

BUDGET FOR NEXT YEAR 2020-21

PRECEDING

PRECEDING

THIS YEAR

RESOURCE DESCRIPTION

2017-18

2018-19

2019-20

Account #'s

PROPOSED

APPROVED

ADOPTED

BEGINNING FUND BALANCE

1				1. SDC Transportation Restricted Balance Forward	84,015	84,015	84,015	1
2				2. SDC Storm Drain Restricted Balance Forward	175,350	175,350	175,350	
3		504,119		3. Net Working Capital (Accrual Basis)	275,133	275,133	275,133	2
4				4. Previous Levied Taxes to Be Received				3
5		300	020-400	5. Interest				4
6		150,000	020-410	6. Transfer in from General Fund	150,000	150,000	150,000	5
7		74,000	020-408	7. Transfer from Urban Renewal Project Fund	671,000	671,000	671,000	6
8	0	0			1,355,498	1,355,498	1,355,498	7
9				OTHER RESOURCES				8
10		108,614	020-420	10. State Highway Tax Apportionment	99,000	99,000	99,000	9
11			020-490	11. Miscellaneous				10
12		37,505	020-422	12. Transportation SDC (Street/Const)	13,536	13,536	13,536	11
13		21,317	020-428	13. Storm Drain System SDC	6,948	6,948	6,948	12
14				14.				13
15		100,000	020-480	15. ODOT SCA Grant (Shell Avenue Improvements)	75,000	75,000	75,000	14
16			020-480	16. ODOT SCA Grant (schoolhouse/shell-101)				15
17								16
18								17
19								18
20								19
21								20
22								21
23								22
24								23
25								24
26								25
27								26
28								27
29								28
30								29
31								30
32	0	0		32. Total	194,484	194,484	194,484	31
33	0	0		33. TOTAL RESOURCES, Except Tax to be Levied	1,549,982	1,549,982	1,549,982	32
34				34. TAXES Estimated to be Received				33
35				35. TAXES COLLECTED IN YEAR LEVIED				34
36	0	0		36. TOTAL RESOURCES	1,549,982	1,549,982	1,549,982	35

NOTE:

- Line 7: \$571,000 Set aside STIP SOB money and 100,000 Harney Street/Whale Park Sidewalk
Line 10: Budgeted with 10% less due to a state penalty for non compliance with audit expectations
Line 12: Based on ENR 2020 % for Transportation Fees for (4) new developments of single family housing
Line 13: Based on ENR 2020 % for Storm Drain Fees for (4) new developments of single family housing.
Line 15: ODOT SCA Grant balance remaining after \$25,000 of \$100,000 was expended for engineering

LB-30

EXPENDITURE SUMMARY

-----HISTORICAL DATA-----				STREET FUND		CITY OF DEPOE BAY, LINCOLN COUNTY		
-----ACTUAL-----				FUND 020		BUDGET FOR NEXT YEAR 2020-21		
SECOND	FIRST	BUDGET		EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
PRECEDING	PRECEDING	THIS YEAR	Account #'s					
2017-18	2018-19	2019-20						
PERSONAL SERVICES								
1		29,431		1. Superintendent, Supervisor (1)	19,804	19,804	19,804	1
2		46,821		2. Utility Wkrs, Maint Wrkr/Asst Hrbmstr (4)	49,988	49,988	49,988	2
3		15,261		3. Recorder, Acctg, Clerk, Secretary (4)	15,800	15,800	15,800	3
4		1,000		4. Overtime & Part Time/Temp	1,000	1,000	1,000	4
5		2,083		5. Personal Services Safety Bonus (WC)	0	0	0	5
6		15,190		6. City Planner				6
7		13,966		7. Payroll Taxes, Wrkr Comp Ins	15,455	15,455	15,455	7
8		49,578		8. Health, LTD Insurance, Pension	53,150	53,150	53,150	8
9	0	0	173,330	9. TOTAL PERSONAL SERVICES	155,197	155,197	155,197	9
MATERIALS & SERVICES								
10				11. Materials & Services (Page 7)	90,036	90,036	90,036	11
11	0	0		12.				12
12				13.				13
13				14. TOTAL MATERIALS & SERVICES	90,036	90,036	90,036	14
14	0	0	0					
CAPITAL OUTLAY								
15				16. Street Improvements Construction	245,250	245,250	245,250	16
16		195,000	020-812	17. Vehicle-Pickup (purchase F150/broken out by fund)				17
17		9,750	020-810	18.. Equipment: Field, Safety, Office	32,500	32,500	32,500	18
18		13,400	020-815	19. Storm Drain Construction	9,000	9,000	9,000	19
19		15,000	020-813	20. Coast Ave. Infrastructure Project				20
20				21. SOB STIP Set Aside for Project	571,000	571,000	571,000	21
21		34,000		22. Future Street Construction (SDC reserve)	97,551	97,551	97,551	22
22		168,466	020-812	23. Future Storm Drain Construction (SDC reserve)	182,298	182,298	182,298	23
23		150,000	020-813	24. Future Equipment Acquisitions				24
24		35,000	020-815	25. Trash Compactor	42,500	0		25
25		12,500	020-815	26. Vista off Street Parking				26
26		40,000		27. TOTAL CAPITAL OUTLAY	1,150,099	1,137,599	1,137,599	27
27	0	0	673,116					
TRANSFERRED TO OTHER FUNDS								
28				28				28
29				29				29
30				30				30
31				31				31
32				32				32
33				32				33
34		1,000		33 General Operating Contingency	50,000	50,000	50,000	34
35	0	0	1,000	34	50,000	50,000	50,000	35
36	0	0	847,446	TOTAL EXPENDITURES	1,445,332	1,432,832	1,432,832	36
37	0	0	148,410	UNAPPROPRIATED ENDING FUND BALANCE	104,650	117,150	117,150	37
38	0	0	995,856	TOTAL	1,549,982	1,549,982	1,549,982	38

NOTE:

Line 16: \$100,000 Harney Street/Whale Park Sidewalk, \$75,000, SCA ODOT Shell Ave.,(37,000 of the SCA Grant has been expended to Engineering) \$70,250 City streets

Line 18: Skid steer implements and backhoe attachments

Line 19: Vista Storm Drain

Line 21: \$571,000 ODOT/SOB STIP/Urban Renewal carryover

Line 22 & 23: Balanced SDC accounts

Line: Trash Compactor

LB-31

DETAILED EXPENDITURES

-----HISTORICAL DATA-----

STREET FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

-----ACTUAL-----

ADOPTED

FUND 020

SECOND

FIRST

BUDGET

BUDGET FOR NEXT YEAR 2020-21

PRECEDING

PRECEDING

THIS YEAR

EXPENDITURE DESCRIPTION

2017-18

2018-19

2019-20

Account #'s

PROPOSED

APPROVED

ADOPTED

MATERIALS & SERVICES

1		9,205	020-601	1. Insurance & Bonds	9,836	9,836	9,836	1
2		2,800	020-650	2. Office Maint. & Supplies	2,800	2,800	2,800	2
3		3,000	020-651	3. Telephone & Communications	2,000	2,000	2,000	3
4		20,000	020-630	4. Maintenance & Repair	12,000	12,000	12,000	4
5		1,500	020-669	5. Signs & Garbage Containers	1,500	1,500	1,500	5
6		30,000	020-635	6. Supplies	10,000	10,000	10,000	6
7		2,600	020-640	7. Equipment Maintenance & Rental	2,600	2,600	2,600	7
8		2,000	020-638	8. Motor Vehicle Maintenance	2,000	2,000	2,000	8
9		22,000	020-610	9. Electricity Expense- Strt Lights, CofC sign	25,000	25,000	25,000	9
10		7,000	020-615	10. Utilities & Garbage Service	6,800	6,800	6,800	10
11		4,000	020-631	11. Storm Drain Maintenance	4,000	4,000	4,000	11
12		21,000	020-660	12. Professional Svcs (inc Atty, Eng, Acctg)	6,000	6,000	6,000	12
13		500	020-695	13. Miscellaneous	500	500	500	13
14		15,530	020-665	14. Footpaths & Bikeways				14
15		5,275	020-692	15. Equipment & Tools (new)	4,500	4,500	4,500	15
16		2,000	020-678	16 Membership, Travel, Fees	500	500	500	16
17		0	020-676	17 Tuition Training, Education				17
18				18.				18
19				19.				19
20				20.				20
21				21.				21
22				22.				22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28.				28
29				29.				29
30				30.				30
31				31.				31
32				32.				32
		0						
		0						
		148,410						
				TOTAL	90,036	90,036	90,036	

NOTES:

Line 1: There has been a substantial increase in insurance. This is due to this current fiscal year we had an assessment completed on all city assets additionally there is a 10% increase

LB-20

RESOURCES

-----HISTORICAL DATA-----

HARBOR FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

-----ACTUAL-----

ADOPTED

FUND 030

SECOND

FIRST

BUDGET

BUDGET FOR NEXT YEAR 2020-21

PRECEDING

PRECEDING

THIS YEAR

RESOURCE DESCRIPTION

2017-18

2018-19

2019-20

Account #'s

PROPOSED

APPROVED

ADOPTED

BEGINNING FUND BALANCE

1				Dedicated Funds from Urban Renewal Project Fund 2019	158,000	158,000	158,000	1
2		235,923		Net Working Capital (Accrual Basis)	60,227	60,227	60,227	2
3				Previous Levied Taxes to Be Received				3
4		115	030-400	Interest				4
5		150,000	030-410	Transfer from General Fund	150,000	150,000	150,000	5
6		15,000	030-410	Transfer from General Fund	15,000	15,000	15,000	6
7		158,000	030-408	Transfer from Urban Renewal Project Fund	155,000	155,000	155,000	7
8								8
9				OTHER RESOURCES				9
10		75,000	030-431	10. Annual Reserved Moorage	72,000	72,000	72,000	10
11		8,500	030-432	11. Unreserved & Transient Moorage	9,500	9,500	9,500	11
12		27,500	030-434	12. Lease Income - Fish Plant	27,200	27,200	27,200	12
13		7,500	030-433	13. Electricity Surcharge	8,246	8,246	8,246	13
14		1,000	030-490	14. Miscellaneous	300	300	300	14
15		6,300	030-480	15. SMB MAP Grant	6,300	6,300	6,300	15
16		3,700	030-435	16. Launch Ramp Fees	4,500	4,500	4,500	16
17		235,000	030-436	17. Fuel Sales	272,992	272,992	272,992	17
18				18.				18
19				19.				19
20				20.				20
21				21.				21
22				22.				22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28.				28
29				29.				29
30				30.				30
31				31.				31
32	0	0	923,538	32. TOTAL RESOURCES, Except Tax to be Levied	939,265	939,265	939,265	32
33				33. TAXES Estimated to be Received				33
34				34. TAXES COLLECTED IN YEAR LEVIED				34
35	0	0	923,538	35. TOTAL RESOURCES	939,265	939,265	939,265	35

Line 1 is Dedicated Funds from FY19/20 Budget for Dock 3 Piling Project

Line 7 is 150,000 for Dock 4 Piling Project and 5,000 Trollers Island

Line 17 is based on sale of 70,950 gals of diesel @ 2.89 per gal and 16,178 gals of gas @ 4.20 gal.

LB-30

EXPENDITURE SUMMARY

-----HISTORICAL DATA-----

HARBOR FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

-----ACTUAL-----

ADOPTED

FUND 030

SECOND

FIRST

BUDGET

BUDGET FOR NEXT YEAR 2020-21

PRECEDING

PRECEDING

THIS YEAR

EXPENDITURE DESCRIPTION

PROPOSED

APPROVED

ADOPTED

2017-18

2018-19

2019-20

Account #'s

PERSONAL SERVICES

1		18,827		1. Superintendent, Supervisor (1)	14,094	14,094	14,094	1
2		34,389		2. Recorder, Acctg, Clerk, Secretary (4)	32,817	32,817	32,817	2
3		56,144		3. Harbormaster, Asst.Hbrmstr/Maint Wkr, Util Wkrs (5)	59,394	59,394	59,394	3
4		12,450		4. Overtime, Part time Temp	3,250	3,250	3,250	4
5		2,083		5. Personal Services Safety Bonus (WC)	0	0	0	5
6		0		6. City Planner				6
7		15,688		7. Payroll Taxes, Wrkr Comp Ins	18,553	18,553	18,553	7
8		55,948		8. Health, LTD Insurance, Pension	67,245	67,245	67,245	8
9	0	0	195,529	9. TOTAL PERSONAL SERVICES	195,353	195,353	195,353	9
10				MATERIALS & SERVICES				10
11		0	292,009	11. Materials & Services (Page 10)	342,970	342,970	342,970	11
12								12
13								13
14	0	0	292,009	14. TOTAL MATERIALS & SERVICES	342,970	342,970	342,970	14
15				CAPITAL OUTLAY				15
16		6,500	030-815	16. Equipment: Field, Safety, Office	5,000	5,000	5,000	16
17		200,000	030-812	17. Facilities Improvements	25,000	25,000	25,000	17
18			030-812	18. Fish Plant Near Term Improvements				18
19		3,250	030-812	19. Vehicle-Pickup (purchase F150/broken out by fund)				19
20			030-813	20. Dock Repairs	316,000	316,000	316,000	20
21		202,750	030-812	21. Future Harbor Improvements (former reserve)				21
22		3,000	030-815	22. Equipment & Safety	9,500	6,500	6,500	22
23	0	0	415,500	23. Total Capital Projects	355,500	352,500	352,500	23
24				TRANSFERRED TO OTHER FUNDS				24
25		3,500	030-940	25. Transfer to Sewer Fund	3,500	3,500	3,500	25
26		7,000	030-950	26. Transfer to Water Fund	6,500	6,500	6,500	26
27								27
28								28
29		10,000		29. General Operating Contingency	15,000	15,000	15,000	29
30	0	0	20,500	30. TOTAL TRANSFERS & CONTINGENCY	25,000	25,000	25,000	30
31	0	0	923,538	TOTAL EXPENDITURES	918,823	915,823	915,823	31
32	0	0	(0)	UNAPPROPRIATED ENDING FUND BALANCE	20,442	23,442	23,442	32
33	0	0	923,538	TOTAL	939,265	939,265	939,265	33

Notes:

- Line 16: \$5,000 for Utility App for Harbor Infrastructure/moorage configuration
 Line 17: \$20,000 for Harbormaster office/ \$5,000 from UR for cleanup Trollers Island
 Line 20: \$158,000 Dock 3 Piling; \$150,000 Dock 4 Pilings and 8,000 floats
 Line 22: ~~\$3,000 for trash compactor~~, \$6,500 for kayak launch/finger-float

LB-31

DETAILED EXPENDITURES

-----HISTORICAL DATA-----

HARBOR FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

-----ACTUAL-----

ADOPTED

FUND 030

BUDGET FOR NEXT YEAR 2020-2021

SECOND

FIRST

BUDGET

PRECEDING

PRECEDING

THIS YEAR

EXPENDITURE DESCRIPTION

2017-18

2018-19

2019-20

Account #'s

PROPOSED

APPROVED

ADOPTED

MATERIALS & SERVICES

1		9,205	030-601	1. Insurance & Bonds	14,206	14,206	14,206	1
2		2,800	030-650	2. Office Maint. & Supplies	3,000	3,000	3,000	2
3		3,000	030-651	3. Telephone & Communications	3,000	3,000	3,000	3
4		22,500	030-630	4. Facility Maintenance	10,000	10,000	10,000	4
5		5,000	030-633	5. RR/FCS, Launch, Pump out Maintenance	5,000	5,000	5,000	5
6		1,500	030-634	6. Leased Restroom Maintenance/Supplies	1,500	1,500	1,500	6
7		2,500	030-631	7. Building Maintenance-Fish Plant	2,500	2,500	2,500	7
8		2,000	030-632	8. Fuel Station Maintenance	2,000	2,000	2,000	8
9		3,579	030-638	9. Motor Vehicle Maintenance	3,800	3,800	3,800	9
10		13,350	030-610	10. Electricity Expense	16,500	16,500	16,500	10
11		8,000	030-615	11. Utilities & Garbage Service	8,000	8,000	8,000	11
12		10,000	030-635	12. Supplies	8,000	8,000	8,000	12
13		176,000	030-636	13. Vessel Fuel	241,689	241,689	241,689	13
14		200	030-678	14. Travel, Training, Meetings	2,000	2,000	2,000	14
15		600	030-638	15. Memberships, Permits, Fees	1,000	1,000	1,000	15
16		2,500	030-640	16. Equipment Maintenance & Rental	5,000	5,000	5,000	16
17		3,500	030-668	17. Restroom Lease (Robison)	3,500	3,500	3,500	17
18		20,000	030-660	18. Professional Services (Atty, Acctg, Eng, Other)	10,000	10,000	10,000	18
19		500	030-695	19. Miscellaneous	1,000	1,000	1,000	19
20		1,275	030-692	20. Equipment & Tools (new)	1,275	1,275	1,275	20
21		4,000	030-678	21. Tuition, Training, Education				21
22				22.				22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28.				28
29				29.				29
30				30.				30
31				31.				31
32				32.				32
	0	0	292,009	TOTAL	342,970	342,970	342,970	

NOTES:

Line 1: There has been a substantial increase in insurance. This is due to this current fiscal year we had an assessment completed on all city assets, additionally there is a 10% increase

Line 13: Based on purchasing of 70,950 gals at \$2.54/gal of diesel and 16,178 gals of gas at \$3.80/gal

LB-20

RESOURCES

-----HISTORICAL DATA-----

SANITARY SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

-----ACTUAL-----

ADOPTED

FUND 040

SECOND

FIRST

BUDGET

BUDGET FOR NEXT YEAR 2020-21

PRECEDING

PRECEDING

THIS YEAR

RESOURCE DESCRIPTION

2017-18

2018-19

2019-20

Account #'s

PROPOSED

APPROVED

ADOPTED

BEGINNING FUND BALANCE

1				1. SDC Restricted Balance Forward	357,851	357,851	357,851	1
2		1,200,000		2. Net Working Capital (Accrual Basis)	1,020,036	1,020,036	1,020,036	2
3				3. Previous Levied Taxes to Be Received				3
4		650	040-400	4. Interest				4
5		3,500	040-430	5. Transfer from Harbor Fund (user fees)	3,500	3,500	3,500	5
6				6.				6
7				7.				7
8				OTHER RESOURCES				8
9		1,200,000	040-440	9. User Fees	50,912	50,912	50,912	9
10			040-444	10. Gleneden Sanitary District Contract	325,000	325,000	325,000	10
11		650	040-442	11. Connection/Inspection Fees	1,160	1,160	1,160	11
12		3,500	040-443	12. Sanitary Sewer System SDC	22,028	22,028	22,028	12
13		1,000	040-480	13. Miscellaneous				13
14				14.				14
15				15.				15
16				16.				16
17				17.				17
18				18.				18
19				19.				19
20				20.				20
21				21.				21
22				22.				22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28.				28
29				29.				29
30				30.				30
31				31				31
32	0	0	2,409,300	32. TOTAL RESOURCES, Except Tax to be Levied	1,780,487	1,780,487	1,780,487	32
33				33. TAXES Estimated to be Received				33
34				34. TAXES COLLECTED IN YEAR LEVIED				34
35	0	0	2,409,300	35. TOTAL RESOURCES	1,780,487	1,780,487	1,780,487	35

NOTE Line 1: The Book Balance of SDC's Restricted Funds

Line 9: Revenues are a conservative amount/ This projected at 1591 Total EDU's x base rate for sewer which is \$32.00 = \$50,912.00

(this is not suggesting rate payers not pay for flow) this is the most conservative of efforts to realistically budget around total uncertainty.

Line 12: Based on ENR % for 2020 new development of single family housing (4)

LB-30

EXPENDITURE SUMMARY

-----HISTORICAL DATA-----

SANITARY SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

-----ACTUAL-----

ADOPTED

FUND 040

SECOND

FIRST

BUDGET

BUDGET FOR NEXT YEAR 2020-2021

PRECEDING

PRECEDING

THIS YEAR

EXPENDITURE DESCRIPTION

2017-18

2018-19

2019-20

Account #'s

PROPOSED

APPROVED

ADOPTED

PERSONAL SERVICES									
1			33,387		1. Superintendent, Supervisor (1)	18,733	18,733	18,733	1
2			40,665		2. Recorder, Acctg, Clerk, Secretary (4)	39,529	39,529	39,529	2
3			106,006		3. Lead Operator, Plant Operators (3)	110,489	110,489	110,489	3
4			22,720		4. Utility Wkrs, Maint Wkr/Asst.Hrbmstr (4)	20,345	20,345	20,345	4
5			23,750		5. Part Time/Temp & Overtime	9,750	9,750	9,750	5
6			2,083		6. Personal Services Safety Bonus (WC)	0	0	0	6
7			10,329		7. City Planner				7
8			27,135		8. Payroll Taxes, Worker Comp Ins	29,598	29,598	29,598	8
9			107,901		9. Health, LTD Insurance, Pension	122,051	122,051	122,051	9
10	0	0	373,976		10. TOTAL PERSONAL SERVICES	350,495	350,495	350,495	10
11	MATERIALS & SERVICES								11
12			370,654		12. Materials & Services (Page 13)	387,110	387,110	387,110	12
13					13.				13
14					14.				14
15	0	0	370,654		15. TOTAL MATERIALS & SERVICES	387,110	387,110	387,110	15
16	CAPITAL OUTLAY								16
17			16,400	040-815	17. Equipment: Field, WWTP, Safety, Office	3,000	3,000	3,000	17
18			16,250	040-810	18. Vehicle-Pickup (purchase F150/broken out by fund)	0	0	0	18
19			267,000	040-812	19. WWTP & System Improvements	390,000	390,000	390,000	19
20			0		20. Coast Ave. Infrastructure Project				20
21			538,353		21. Future Sewer Improvements (former System Reserve)				21
22			494,400	040-949	22. Future Sewer Improvements (former SDC Reserve)	379,879	379,879	379,879	22
23			35,000		23. Future Equipment Acquisition				23
24			7,000	040-815	24. Trash Compactor	7,000	0	0	24
25	0	0	1,374,403		25. Total Capital	779,879	772,879	772,879	25
26	26.								26
27			10,000	040-949	27. Transfer to Sanitary Bond Fund (SDC)	13,000	13,000	13,000	27
28					28.				28
29					29.				29
30					30..				30
31					31.				31
32			60,000		32. General Operating Contingency	100,000	100,000	100,000	32
33	0	0	70,000		33. TOTAL TRANSFERS & CONTINGENCY	113,000	113,000	113,000	33
34	0	0	2,189,033		TOTAL EXPENDITURES	1,630,484	1,623,484	1,623,484	34
35	0	0	220,267		UNAPPROPRIATED ENDING FUND BALANCE	150,003	157,003	157,003	35
36	0	0	2,409,300		TOTAL	1,780,487	1,780,487	1,780,487	36

NOTE:

Line 17: Skid steer implements/ lifting forks

Line 19: \$80,000 I & I, \$310,000 Replace three lift station motor drives, refurbish three motors and impellers, Dumpster concrete pad, UV bank upgrade, Replace blower and drive unit replacement

Line 27: Based on historical transfer of 20% of prior year audited receipts

LB-31

DETAILED EXPENDITURES

-----HISTORICAL DATA-----

SANITARY SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

-----ACTUAL-----

ADOPTED

FUND 040

SECOND

FIRST

BUDGET

BUDGET FOR NEXT YEAR 2020-21

PRECEDING

PRECEDING

THIS YEAR

EXPENDITURE DESCRIPTION

PROPOSED

APPROVED

ADOPTED

2017-18

2018-19

2019-20

Account #'s

MATERIALS & SERVICES

1		17,347	040-400	1. Insurance & Bonds	32,785	32,785	32,785	1
2		11,300	040-650	2. Office Maint. & Supplies	8,000	8,000	8,000	2
3		5,336	040-651	3. Telephone & Communications	5,700	5,700	5,700	3
4		40,000	040-630	4. Plant & System Maintenance	40,000	40,000	40,000	4
5		66,000	040-631	5. Sludge Disposal	66,000	66,000	66,000	5
6		16,200	040-640	6. Equipment Maintenance & Rental	16,200	16,200	16,200	6
7			040-661	7. Bank, Credit Card Fees	11,200	11,200	11,200	7
8		5,671	040-638	8. Motor Vehicle Maintenance	3,500	3,500	3,500	8
9		67,350	040-640	9. Electricity Expense	69,000	69,000	69,000	9
10		1,500	040-615	10. Utilities & Garbage Service	2,000	2,000	2,000	10
11		48,000	040-635	11. Supplies	48,000	48,000	48,000	11
12		4,210	040-690	12. Tests	2,000	2,000	2,000	12
13		4,265	040-678	13. Travel & Meetings	2,500	2,500	2,500	13
14		5,000	040-676	14. Tuition, Training, Education (CEU)	2,500	2,500	2,500	14
15		3,275	040-628	15. Memberships, Permits & Fees	3,275	3,275	3,275	15
16		64,000	040-660	16. Professional Services (inc Atty, Eng, Acctg)	64,000	64,000	64,000	16
17		1,200	040-695	17. Miscellaneous	450	450	450	17
18		5,000	040-632	18. Influent & Infiltration Reduction	5,000	5,000	5,000	18
19		5,000	040-692	19. Equipment & Tools (new)	5,000	5,000	5,000	19
20				20.				20
21				21.				21
22				22.				22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28.				28
29				29.				29
30				30.				30
31				31.				31
32				32.				32
	0	0	370,654	TOTAL	387,110	387,110	387,110	

NOTE:

Line 16: \$49,000 Master Plan Update

LB-35		DEBT SERVICE FUND				Bonded Debt Payments are for: General Obligation Bonds		
		RESOURCES AND REQUIREMENTS				CITY OF DEPOE BAY, LINCOLN COUNTY		
-----HISTORICAL DATA-----		SANITARY BOND FUND				BUDGET FOR NEXT YEAR 2020-21		
-----ACTUAL-----		ADOPTED		FUND 049				
SECOND	FIRST	BUDGET						
PRECEDING	PRECEDING	THIS YEAR	RESOURCE DESCRIPTION					
2017-18	2018-19	2019-20			PROPOSED	APPROVED	ADOPTED	
BEGINNING FUND BALANCE								
1		73,474	1. Available Cash on Hand (Cash Basis)				1	
2			2. Net Working Capital (Accrual Basis)		99,948	99,948	2	
3		4,000	3. Previous Levied Taxes to be Rec'd		4,412	4,412	3	
4		1,000	4. Nonresident Agreement Taxes		1,137	1,137	4	
5		100	5. Interest		116	116	5	
6		10,000	6. Transfer in from Sewer Fund (former SDC Reserve)		13,000	13,000	6	
7		135,024	7. Gleneden Sanitary Debt Share		137,257	137,257	7	
8		223,598	8. Total Resources, Except Taxes to be Levied		255,870	255,870	8	
9		108,595	9. Taxes Estimated to be Received		79,144	79,144	9	
10			10. Taxes Collected in Year Levied				10	
11							11	
12	0	0	332,193	12. TOTAL RESOURCES	335,014	335,014	12	
13	REQUIREMENT DESCRIPTION						13	
14	BOND PRINCIPAL PAYMENTS						14	
15	Issue Payment Date						15	
16		20,000	16. G.O. Refunding Series 2012	12/20-6/21	210,000	210,000	16	
17			17.				17	
18			18.				18	
19	0	200,000	19.. TOTAL PRINCIPAL		210,000	210,000	19	
20	BOND INTEREST PAYMENTS						20	
21	Issue Payment Date						21	
22		32,800	21. G.O. Refunding Series 2012	12/20-6/21	26,650	26,650	22	
23			22.				23	
24			23.				24	
25	0	32,800	24. TOTAL INTEREST & FEES		26,650	26,650	25	
26	UNAPPROPRIATED BALANCE FOR FOLLOWING YEAR BY						26	
27	Issue Payment Date						27	
28		99,393	28. G.O. Refunding Series 2012	12/21	98,364	98,364	28	
29			29.				29	
30			30.				30	
31	0	0	99,393	UNAPPROPRIATED ENDING FUND BALANCE	98,364	98,364	31	
32	0	0	332,193	TOTAL REQUIREMENTS	335,014	335,014	32	

NOTE:

Line 6: Based on historical transfer of 20% of prior year audited receipts

LB-20

RESOURCES

-----HISTORICAL DATA-----

WATER SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

-----ACTUAL-----

ADOPTED

FUND 050

SECOND

FIRST

BUDGET

BUDGET FOR NEXT YEAR 2020-21

PRECEDING

PRECEDING

THIS YEAR

RESOURCE DESCRIPTION

PROPOSED

APPROVED

ADOPTED

2017-18

2018-19

2019-20

BEGINNING FUND BALANCE

1				1. SDC Restricted Balance Forward	247,865	247,865	247,865	1
2		1,100,000		2. Net Working Capital (Accrual Basis)	1,024,598	1,024,598	1,024,598	2
3				3. Previous Levied Taxes to Be Received				3
4		500	050-400	4. Interest	494	494	494	4
5		7,000	050-430	5. Transfer from Harbor Fund-User Fee	7,000	7,000	7,000	5
6				6.				6
7				7.				7
7				8. Transfer from Urban Renewal Project Fund				7

OTHER RESOURCES

9								9
10		680,000	050-450	10. User Fees	71,595	71,595	71,595	10
11		7,800	050-452	11. Connection/Inspection Fees	6,000	6,000	6,000	11
12		64,509	050-453	12. Water System SDC	26,644	26,644	26,644	12
13		9,659	050-490	13. Miscellaneous	8,000	8,000	8,000	13
14		10,000		14. Miroco Billing for Water B & I Share	6,217	6,217	6,217	14
15				15.				15
16				16.				16
17				17.				17
18				18.				18
19				19.				19
20				20.				20
21				21.				21
22				22.				22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28.				28
29				29.				29
30				30.				30
31				31.				31

32	0	0	1,879,469	32. TOTAL RESOURCES, Except Tax to be Levied	1,398,413	1,398,413	1,398,413	32
33				33. TAXES Estimated to be Received				33
34				34. TAXES COLLECTED IN YEAR LEVIED				34
35	0	0	1,879,469	35. TOTAL RESOURCES	1,398,413	1,398,413	1,398,413	35

NOTE:

Line 10: This is a conservative amount/ This projected amount considered only a base rate with no consumption for our entire EDU base of 1591 at a rate of \$45.00 per EDL

Line 11: Based on 4 inspection and Connection fees for new system development with the new ENR rates.

Line 12: Based on ENR % for 2020 new development of single family housing (4)

Line 13: Revenue realized from late, connect/disconnect, and shut off fees

LB-30										EXPENDITURE SUMMARY																														
-----HISTORICAL DATA-----										WATER SERVICE FUND										CITY OF DEPOE BAY, LINCOLN COUNTY																				
-----ACTUAL-----										ADOPTED										FUND 050																				
SECOND					FIRST					BUDGET					BUDGET FOR NEXT YEAR 2020-21																									
PRECEDING					PRECEDING					THIS YEAR					EXPENDITURE DESCRIPTION																									
2017-18					2018-19					2019-20					PROPOSED					APPROVED					ADOPTED															
Account #'s										PERSONAL SERVICES																														
1						25,514										1. Superintendent, Supervisor (1)					10,705					10,705					10,705					1				
2						44,674										2. Recorder, Acctg, Clerk, Secretary (4)					42,341					42,341					42,341					2				
3						70,918										3. Lead Operator, Plant Operators (3)					72,008					72,008					72,008					3				
4						46,565										4. Utility Wkrs, Maint Worker/Asst Hrbmstr (4)					50,405					50,405					50,405					4				
5						22,000										5. Part time/Temp & Overtime					8,000					8,000					8,000					5				
6						2,083										6. Personal Services Safety Bonus (WC)					0					0					0					6				
7						10,329										7. City Planner																				7				
8						25,627										8. Payroll Taxes, Worker Comp Ins					28,005					28,005					28,005					8				
9						100,290										9. Health, LTD Insurance, Pension					112,806					112,806					112,806					9				
10	0					0					348,000					10. TOTAL PERSONAL SERVICES					324,270					324,270					324,270					10				
11											MATERIALS & SERVICES																				11									
12						223,515										12. Materials & Services (Page 17)					223,193					223,193					223,193					12				
13																13.																				13				
14																14.																				14				
15	0					0					223,515					15. TOTAL MATERIALS & SERVICES					223,193					223,193					223,193					15				
16											CAPITAL OUTLAY																				16									
17						9,000					050-815					17. Equipment: Field, WTP, Safety, Office					45,500					45,500					45,500					17				
18						100,000					050-812					18. Plant & System Improvements					10,000					10,000					10,000					18				
19						32,500					050-810					19. Vehicle-Pickup (purchase F150/broken out by fund)																				19				
20						0					050-813					20 Collins Street Water Line					50,000					50,000					50,000					20				
21						259,116										21. Future Water Improvements (former reserve)																				21				
22						313,839										22. Future Water Improvements (former SDC reserve)					274,509					274,510					274,510					22				
23						35,000										23. Future Equipment Acquisition																				23				
24						6,000										24. Trash Compactor					6,000					0					0					24				
25						100,000										25. Distribution: Hydrants, Meters																				25				
26	0					0					855,455					26. TOTAL CAPITAL OUTLAY					386,009					380,010					380,010					26				
27											TRANSFERRED TO OTHER FUNDS																				27									
28						10,000					050-959					28. Transfer to Water Bond Fund (Miroco Share)					6,217					6,217					6,217					28				
29						10,000					050-958					29. Transfer to Water Bond Fund (SDC)					16,000					16,000					16,000					29				
30																30.																				30				
31																31.																				31				
32																32.																				32				
33																33.																				33				
34						50,000										34. General Operating Contingency					100,000					100,000					100,000					34				
35	0					0					70,000					35. TOTAL TRANSFERS & CONTINGENCY					122,217					122,217					122,217					35				
36	0					0					1,496,970					TOTAL EXPENDITURES					1,055,688					1,049,689					1,049,689					36				
37						0					382,499					UNAPPROPRIATED ENDING FUND BALANCE					342,725					348,724					348,724					37				
38	0					0					1,879,469					TOTAL					1,398,413					1,398,413					1,398,413					38				

Notes:

Line 17: Water meters, registers and radios

Line 18: Replace two Turbidimeters and hard-drive

Line 29: Based on historical transfer of 20% of prior year audited receipts

LB-31

DETAILED EXPENDITURES

-----HISTORICAL DATA-----

WATER SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

-----ACTUAL-----

ADOPTED

FUND 050

SECOND

FIRST

BUDGET

BUDGET FOR NEXT YEAR 2020-21

PRECEDING

PRECEDING

THIS YEAR

EXPENDITURE DESCRIPTION

2017-18

2018-19

2019-20

Account 3's

PROPOSED

APPROVED

ADOPTED

MATERIALS & SERVICES

1	16,775	050-601	1. Insurance & Bonds	31,693	31,693	31,693	1
2	7,800	050-650	2. Office Maint. & Supplies	6,500	6,500	6,500	2
3	3,000	050-651	3. Telephone & Communications	3,500	3,500	3,500	3
4	75,000	050-630	4. Maintenance - Plant & System	50,000	50,000	50,000	4
5	8,200	050-640	5. Equipment Maintenance & Rental	2,500	2,500	2,500	5
6	4,000	050-638	6. Motor Vehicle Maintenance	4,000	4,000	4,000	6
7	25,000	050-610	7. Electricity Expense	26,000	26,000	26,000	7
8	1,000	050-615	8. Utilities & Garbage Service	1,000	1,000	1,000	8
9	20,000	050-635	9. Supplies (Port Fuel inc.)	30,000	30,000	30,000	9
10	6,000	050-690	10. Tests	5,000	5,000	5,000	10
11	2,015	050-678	11. Travel & Meetings	1,500	1,500	1,500	11
12	5,000	050-676	12. Tuition, Training, Education (CEU)	3,500	3,500	3,500	12
13	2,975	050-628	13. Memberships, Permits & Fees	1,500	1,500	1,500	13
14	41,000	050-660	14. Professional Services (inc Atty, Eng, Acctg)	40,000	40,000	40,000	14
15	500	050-695	15. Miscellaneous	500	500	500	15
16	5,250	050-692	16. Equipment & Tools (new)	4,500	4,500	4,500	16
17		050-661	17. Bank, Credit Card Fees	11,500	11,500	11,500	17
18			18.				18
19			19.				19
20			20.				20
21			21.				21
22			22.				22
23			23.				23
24			24.				24
25			25.				25
26			26.				26
27			27.				27
28			28.				28
29			29.				29
30			30.				30
31			31.				31
32			32.				32
	0	0	223,515	TOTAL	223,193	223,193	223,193

NOTE:

Line 4: \$22,000 for north tank cathodic protection, \$6,000 tank cleaning, \$10,000 backwash tank

Line 5: Rebuild kits for chemical pumps

Line 14: \$30,000 engineering for WTP filter

LB-10				SPECIAL FUND			
Established by Res.# 283, June 6, 2000 for Miroco Water System -----HISTORICAL DATA----- -----ACTUAL-----				RESOURCES AND REQUIREMENTS		Last Year for Fund 2025	
ADOPTED				MIROCO WATER RESERVE FUND		CITY OF DEPOE BAY, LINCOLN COUNTY	
FUND 054				BUDGET FOR NEXT YEAR 2020-21			
SECOND PRECEDING 2017-18	FIRST PRECEDING 2018-19	BUDGET THIS YEAR 2019-20	RESOURCE DESCRIPTION		PROPOSED	APPROVED	ADOPTED
BEGINNING FUND BALANCE							
1		37,182	1. Available Cash on Hand (Cash Basis)				1
2			2. Net Working Capital (Accrual Basis) Restricted		37,020	37,020	2
3			3. Previous Levied Taxes to be Received				3
4		20	4. Interest				4
5			5.				5
6			6.				6
7			7.				7
8		37,202	8. Total Resources, Except Taxes to be Levied				8
9			9. Taxes Necessary to Balance				9
10			10. Taxes Collected in Year Levied				10
11							11
12	0	0	37,202	12. TOTAL RESOURCES	37,020	37,020	12
13	REQUIREMENT DESCRIPTION						13
14	0	0	0	1. Transfer to Water Fund	0	0	14
15				2.			15
16				3.			16
17				4.			17
18				5.			18
19				6.			19
20				7.			20
21				8.			21
22				9.			22
23				10.			23
24							24
25				12.			25
26				13.			26
27				14.			27
28	0	0	0	15. TOTAL EXPENDITURES			28
29	0	0	37,202	UNAPPROPRIATED ENDING FUND BALANCE	37,020	37,020	29
30	0	0	37,202	TOTAL REQUIREMENTS	37,020	37,020	30

NOTE

Per agreement, fund bal is not to fall below \$30,000, adjusted annually by ENR CCI

LB-35

DEBT SERVICE FUND

Bonded Debt Payments are for:

General Obligation Bonds

RESOURCES AND REQUIREMENTS

-----HISTORICAL DATA-----

-----ACTUAL-----

ADOPTED

WATER BOND FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2020-21

SECOND

FIRST

BUDGET

FUND 059

PRECEDING

PRECEDING

THIS YEAR

RESOURCE DESCRIPTION

2017-18

2018-19

2019-20

PROPOSED APPROVED ADOPTED

BEGINNING FUND BALANCE

1			97,402	1. Available Cash on Hand (Cash Basis)				1
2				2. Net Working Capital (Accrual Basis)	132,774	132,774	132,774	2
3			6,700	3. Previous Levied Taxes to be Rec'd	4,700	4,700	4,700	3
4			130	4. Interest	146	146	146	4
5			10,000	5. Transfer from Water Fund (Book Bal. Wtr SDC Res)	16,000	16,000	16,000	5
6			10,000	6. Transfer From Water Fund (Miroco Share)	6,217	6,217	6,217	6
7				7.				7
8				8.				8
9		0	124,232	9. Total Resources, Except Taxes to be Levied	159,837	159,837	159,837	9
10			190,048	10. Taxes Necessary to Balance	133,723	133,723	133,723	10
11				11. Taxes Collected in Year Levied				11
12								12
13	0	0	314,280	13. TOTAL RESOURCES	293,560	293,560	293,560	13
14	REQUIREMENT DESCRIPTION							14
15	BOND PRINCIPAL PAYMENTS							15
16				Issue	Payment Date			16
17			115,000	1. G.O. Refunding Series 2012	12/20-6/21	115,000	115,000	17
18				2.				18
19				3.				19
20				4.				20
21			115,000	5. TOTAL PRINCIPAL		115,000	115,000	21
22	BOND INTEREST PAYMENTS							22
23				Issue	Payment Date			23
24			43,865	1. G.O. Refunding Series 2012	12/20-6/21	40,415	40,415	24
25				2.				25
26				3.				26
27				4.				27
28		0	43,865	5. TOTAL INTEREST		40,415	40,415	28
29								29
30				Issue	Payment Date			30
31			155,415	1. G.O. Refunding Series 2012	12/21	138,145	138,145	31
32				2.				32
33				3.				33
34	0	0	155,415	UNAPPROPRIATED ENDING FUND BALANCE		138,145	138,145	34
	0	0	314,280	TOTAL REQUIREMENTS		293,560	293,560	

NOTE:

Line 5: Based on historical transfer of 20% of prior year audited receipts

LB-20

RESOURCES

-----HISTORICAL DATA-----				PARKS & BUILDINGS FUND		CITY OF DEPOE BAY, LINCOLN COUNTY		
-----ACTUAL-----				FUND 060		BUDGET FOR NEXT YEAR 2020-21		
SECOND PRECEDING	FIRST PRECEDING	ADOPTED BUDGET THIS YEAR	Account #'s	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
2017-18	2018-19	2019-20						
BEGINNING FUND BALANCE								
1				1. Depoe Bay City of Scenic Lands Acquisition Project Dedic:	49,651	49,651	49,651	1
2		371,884		2. Net Working Capital (Accrual Basis)	411,575	411,575	411,575	2
3				3. Previous Levied Taxes to Be Received				3
4		550	060-400	4. Interest	1,200	1,200	1,200	4
5		186,237	060-410	5. Transfer in from General Fund	150,000	150,000	150,000	5
6			060-112	6. SDC Restricted Balance Forward	17,499	17,499	17,499	6
7				7.				7
9				OTHER RESOURCES				9
10		9,195	060-463	10. Parks System SDC	2,996	2,996	2,996	10
11		4,200	060-460	11. Rental Fees (Community Hall, Gazebo, BBQ)	2,500	2,500	2,500	11
12		13,301	060-461	12. Memorial Plaque/Bench Sales	4,000	4,000	4,000	12
13		0	060-490	13. Miscellaneous				13
14		1,000	060-462	14. Donations (Park Improvements, Other)				14
15			060-480	15. Grant Revenue				15
16				16.				16
17				17. OPRD RTP Grant (City Park Bridge Replace)				17
18				18.				18
19				19. OPRD LG Grant (Hwy 101 Scenic Park/Master Plan)				19
20				20.				20
21				21.				21
22				22.				22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28.				28
29				29.				29
30				30.				30
31				31.				31
32	0	0	586,367	32. TOTAL RESOURCES, Except Tax to be Levied	639,421	639,421	639,421	32
33				33. TAXES Estimated to be Received				33
34				34. TAXES COLLECTED IN YEAR LEVIED				34
35	0	0	586,367	35. TOTAL RESOURCES	639,421	639,421	639,421	35

NOTE:

Line 2: \$46,699 from private donation revenue included in Net Working Capital

Line 10: Based on ENR % for 2020 for new development, based on a single family housing unit (4)

Line 12: Benches (2)

LB-30

EXPENDITURE SUMMARY

-----HISTORICAL DATA-----

PARKS & BUILDINGS FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

-----ACTUAL-----

ADOPTED

FUND 060

SECOND

FIRST

BUDGET

BUDGET FOR NEXT YEAR 2020-21

PRECEDING

PRECEDING

THIS YEAR

EXPENDITURE DESCRIPTION

2017-18

2018-19

2019-20

Account #'s

PROPOSED

APPROVED

ADOPTED

PERSONAL SERVICES

1			8,505		1. Superintendent, Supervisor (2)	3,568	3,568	3,568	1
2			18,918		2. Recorder, Acctg, Clerk, Secretary (4)	18,957	18,957	18,957	2
3			52,529		3. Utility Wrkrs,Maint Worker/Asst Hrbrmstr, Hrbrmstr (4)	54,973	54,973	54,973	3
4			3,300		4. Overtime & Part Time/Temp	500	500	500	4
5			2,083		5. Personal Services Safety Bonus (WC)	0	0	0	5
6					6.				6
7			9,248		7. Payroll Taxes, Worker Comp Ins	10,598	10,598	10,598	7
8			38,536		8. Health, LTD Insurance, Pension	47,875	47,875	47,875	8
9	0	0	133,119		9. TOTAL PERSONAL SERVICES	136,471	136,471	136,471	9
10			1,500		MATERIALS & SERVICES				10
11			115,627		11. Materials & Services (Page 22)	55,515	55,515	55,515	11
12					12.				12
13					13.				13
14	0	0	115,627		14. TOTAL MATERIALS & SERVICES	55,515	55,515	55,515	14
15					CAPITAL OUTLAY				15
16			23,000	060-813	16. Park Repairs & Improvements	73,000	73,000	73,000	16
17			30,000	060-817	17. Building/Facilities Improvements/Construction				17
18			30,000	060-813	18. Memorial Wall Expansion ,Plaques & Memorial Benches				18
19			14,000	060-815	19. Equipment: Field, Safety, Office				19
20			3,250	060-810	20. Vehicle-Pickup (purchase F150/broken out by fund)				20
21			39,500	060-813	21. Nature Expansion/Trail Benches (2 @ 1,000 ea.), Picnic Tables 4 @ \$1,300				21
22			9,600	060-813	22. Historical Signs/Bike Racks				22
23			8,000	060-813	23. Rock scenic Signs (2 @ 1,000 ea.)/Native American Signs				23
24			0	060-812	24. Building Improvements	15,000	15,000	15,000	24
25			75,000		25. Future Park Imp/Acq (SDC)	20,495	20,495	20,495	25
26			111,500		26. Future Park System Land Acquisition (held in trust)	111,350	111,350	111,350	26
27				060-816	27. Memorial Plaques	4,000	4,000	4,000	27
28			14,000	060-815	28. Trash Compactor	14,000	0	0	28
29	0	0	357,850		29. TOTAL CAPITAL OUTLAY	237,845	223,845	223,845	29
30					6. General Operating Contingency				30
31					31.				31
32					32.				32
33			5,000		3. General Operating Contingency	20,000	20,000	20,000	33
34	0	0	5,000		4. TOTAL TRANSFERS & CONTINGENCY	20,000	20,000	20,000	34
35	0	0	611,596		TOTAL EXPENDITURES	449,831	435,831	435,831	35
36	0	0	(25,229)		UNAPPROPRIATED ENDING FUND BALANCE	189,590	203,590	203,590	36
	0	0	586,367		TOTAL	639,421	639,421	639,421	

NOTE:

Line 16: \$30,000 for Memorial Wall Expansion, \$4,000 memorial benches (2), \$25,000 nature trail expansion, \$6,000 interpretive signs, \$8,000 rock scenic signs

Line 24: Community Hall sidewalk project

Line 26: \$49,651 from LGIP Land Acquisition Account Balance from prior donations, \$46,699 included from revenue in Net Working Capital. includes \$5,000 per 3 years accumulation from General Fund transfer (15,000)

Line 28 Trash Compactor

LB-31

DETAILED EXPENDITURES

-----HISTORICAL DATA-----

PARKS & BUILDINGS FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

-----ACTUAL-----

ADOPTED

Fund 60

SECOND

FIRST

BUDGET

BUDGET FOR NEXT YEAR 2020-2021

PRECEDING

PRECEDING

(THIS YEAR)

Account #

EXPENDITURE DESCRIPTION

2017-18

2018-19

2019-20

PROPOSED

APPROVED

ADOPTED

MATERIALS & SERVICES

1		5,248	060-601	1. Insurance & Bonds	9,837	9,837	9,837	1
2		3,300	060-650	2. Office Maint. & Supplies	2,000	2,000	2,000	2
3		900	060-651	3. Telephone & Communications	1,250	1,250	1,250	3
4		5,000	060-630	4. Buildings Maintenance	5,000	5,000	5,000	4
5		19,000	060-631	5. Parks Maintenance	5,000	5,000	5,000	5
6		1,000	060-632	6. Memorial Wall Maintenance	100	100	100	6
7		1,000	060-640	7. Equipment Maintenance & Rental	1,000	1,000	1,000	7
8		2,000	060-638	8. Motor Vehicle Maintenance	3,500	3,500	3,500	8
9		6,000	060-610	9. Electricity Expense	5,400	5,400	5,400	9
10		4,200	060-615	10. Utilities & Garbage Service	3,600	3,600	3,600	10
11		2,000	060-635	11. Supplies	3,750	3,750	3,750	11
12		20,000	060-660	12. Professional Svcs (inc Atty, Eng, Acctg)	5,000	5,000	5,000	12
13		250	060-695	13. Miscellaneous	325	325	325	13
14		4,500	060-665	14. Restroom Lease (Woodmark)	4,653	4,653	4,653	14
15		3,500	060-634	15. Leased Restroom Maintenance/Supplies	3,000	3,000	3,000	15
16		2,500	060-692	16. Equipment & Tools (new)	1,000	1,000	1,000	16
17		2,000		17. Depoe Bay Museum Project	1,000	1,000	1,000	17
18			060-661	18. Bank, Credit Card Fees	100	100	100	18
19				19.				19
20				20.				20
21				21.				21
22				22.				22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28.				28
29				29.				29
30				30.				30
31				31.				31
32				32.				32
		0	0	82,398	TOTAL	55,515	55,515	55,515

NOTE:

LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

-----HISTORICAL DATA-----

SALMON ENHANCEMENT PROJECT FUND CITY OF DEPOE BAY, LINCOLN COUNTY

-----ACTUAL-----

ADOPTED

FUND 070

BUDGET FOR NEXT YEAR 2020-21

SECOND FIRST BUDGET

PRECEDING PRECEDING THIS YEAR

RESOURCE DESCRIPTION

2017-18

2018-19

2019-20

Account #s

PROPOSED

APPROVED

ADOPTED

BEGINNING FUND BALANCE

1				1. Available Cash on Hand (Cash Basis)				1
2			3,000	2. Net Working Capital (Accrual Basis)	1,054	1,054	1,054	2
3				3. Previous Levied Taxes to be Received				3
4			1	4. Interest				4
5			50	5. Specialty Item Sales & Donations				5
6			100	070-479 6. Donations	51	51	51	6
7				7. ODFW R & E Grant Proceeds				7
8				8. City Contribution (transfer from General Fund)				8
9		0	3,151	9. Total Resources, Except Taxes to be Levied				9
10				10. Taxes Necessary to Balance				10
11				11. Taxes Collected in Year Levied				11
12	0	0	3,151	12. TOTAL RESOURCES	1,105	1,105	1,105	12

REQUIREMENT DESCRIPTION

13								13
14			3,151	070-630 1. Maintenance & Supplies	292	292	292	14
15			0	2. North Reservoir Fish Pens & Dock Float Project				15
16				3.				16
17				4.				17
18				5.				18
19				6.				19
20				7.				20
21				8.				21
22				9.				22
23				10.				23
24				11.				24
25				12.				25
26				13.				26
27				14.				27
28	0	0	3,151	15. TOTAL EXPENDITURES	292	292	292	28
29	0	0	(59)	UNAPPROPRIATED ENDING FUND BALANCE	813	813	813	29
30	0	0	3,092	TOTAL REQUIREMENTS	1,105	1,105	1,105	30

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SUPPLEMENTAL INFORMATION

CITY OF DEPOE BAY
SALARIES PAID FROM MORE THAN ONE SOURCE

PERSONAL SERVICES SUMMARY

COLA 2.0%
MERIT(MAX) 3%
BUDGET FOR NEXT YEAR 2020-2021

POSITION DESCRIPTION	TOTAL	CITY	STREET	PORT	SEWER	WATER	PARK/BLDG	
1 Public Works Director	89,205	22,301	19,804	14,094	18,733	10,705	3,568	1
2 Field Supervisor Vacant	50,067	0	10,011	5,006	15,017	15,017	5,006	2
3 Plant Operator WW	57,153				49,152	8,001		3
4 Lead WW Plant Operator	63,282				53,157	10,125		4
5 Plant Operator Water	57,938				4,056	53,882		5
6 Plant Operator in Training	45,450		13,635	909	8,181	19,998	2,727	6
7 Utility Worker Supernumerary	50,767		15,230	1,015	9,138	22,337	3,046	7
8 Maint Worker/Asst Harbormaster Vacant	47,044		10,820	8,468	2,352	2,823	22,581	8
Maint Worker/Asst Harbormaster	44,795		10,303	8,063	2,240	2,688	21,502	
9 Harbormaster/Utility Worker	51,173			40,939	2,559	2,559	5,117	9
10 City Planner		0	0		0	0		10
11 Recorder	66,300	28,509	3,978	6,630	13,260	9,945	3,978	11
12 Accounting Manager	44,125	1,862	8,454	8,454	8,454	8,454	8,446	12
13 Billing Clerk	40,576	2,313	2,313	12,984	7,263	13,390	2,313	13
14 Executive Assistant	52,757	21,630	1,055	4,748	10,551	10,551	4,221	14
15 Part Time/Temp (1040 hr. @ \$17) Vacant	24,030			5,527	8,411	8,411	1,682	15
16 Overtime (691 hr./yr., inc hol)	25,000	2,500	1,000	3,250	9,750	8,000	500	16
17 Merit Bonus	0							17
18								18
19 SALARIES TOTAL	735,565	79,116	86,592	109,555	198,845	183,458	77,998	19
20 Payroll Tax-FICA/MEDI 7.65%	56,271	6,052	6,624	8,381	15,212	14,035	5,967	20
21 Payroll Tax-SUI 2.7%	19,860	2,136	2,338	2,958	5,369	4,953	2,106	21
22 Workers Comp-CCIS (inc.Volntrs)	36,070	1,804	6,493	7,214	9,018	9,018	2,525	22
23								23
24 TAXES & WRKR COMP TOTAL	112,201	9,992	15,455	18,553	29,598	28,005	10,598	24
25								25
26 Health (med/dent/vis) Insurance	304,836	32,787	35,886	45,402	82,406	76,029	32,324	26
27 Life Insurance	420	45	49	63	114	105	45	27
28 Retirement-PERS	144,007	15,489	16,953	21,448	38,929	35,917	15,270	28
29 Long Term Disability (LTD) Ins	2,226	239	262	331	602	555	236	29
30 INSURANCE & PERS TOTAL	451,489	48,561	53,150	67,245	122,051	112,606	47,875	30
31								31
32								32
33								33
GRAND TOTAL	1,299,255	137,669	155,197	195,353	350,494	324,070	136,471	

NOTES:

A 2% Cola is calculated into the Position totals except the vacant positions. The rate is based on Consumer Price Index used by the US Bureau of Labor Statistics for the prior year and matches what the State of Oregon is paying to PERS retirees Used was the West Region CPI which was 2.60 for 2019.

The maximum merit calculation made to any position does not exceed 3%. Calculated amount of the merit increase is found in the Fund under Expenditure Summary in Personal Services

Lines 2, and 15 are vacant positions and have been omitted.

Line 10 City Planner is now a Contract position and is found in the GF under Professional Services

Line 17-There is no merit bonus due this year due to the Experienced Rating Modification Factor is 1.3. It is city policy the ERMF has to be below 1.0 to have a merit bonus.

Line 20 FICA increased from 7.45 to 7.65 % per Publication 15 (2020 Circular E

Line 22- CIS has informed the city that the rates for workman's comp will increase by 1%

Line 21 has increased from 1.5% to 2.70% due to unemployment claims paid between July 1, 2016 and June 30, 2019 on a taxable payroll of 1,535,706.42

Line 26 -27 with the vacant positions, there as been an allowance added for 2 additional employee at the minimum base rates.

Line 28 PERS Contribution is based on the Oct 2018 Milliman Actuary Report that is advisory for the City of Depoe Bay establishing Employer Rates and is calculated as of December 31, 2017 for the time period July 1, 2019 to June 30, 2021. This number is inline with the Audited 16/17 projections by the city's auditor.

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SUPPLEMENTAL INFORMATION

CITY OF DEPOE BAY

MATERIALS & SERVICES SUMMARY

EXPENSES PAID FROM MORE THAN ONE SOURCE

BUDGET FOR NEXT YEAR 2020-2021

	DESCRIPTION	TOTAL	CITY	Trans Tax	AGATE	STREET	PORT	SEWER	WATER	PARK/BLDG	
1	601-Insurance & Bonds	109,285	10,929			9,836	14,207	32,786	31,693	9,836	1
2	628-Memberships, Permits, F	11,775	6,000				1,000	3,275	1,500		2
3	650-Office Maint & Supplies	34,300	12,000			2,800	3,000	8,000	6,500	2,000	3
4	651-Telephone & Communic.	18,200	2,750			2,000	3,000	5,700	3,500	1,250	4
5	660-Bank & Credit Card Mac	32,800	10,000					11,200	11,500	100	5
6	678-Travel & Meeting Expen	12,500	6,000			500	2,000	2,500	1,500		6
7	638-Motor Vehicle Maint	17,500	700			2,000	3,800	3,500	4,000	3,500	7
8	640-Equipment Maint & Rent	27,300	0			2,600	5,000	16,200	2,500	1,000	8
9	692 Small Equipment & Tool	16,275				4,500	1,275	5,000	4,500	1,000	9
10	630-Maintenance & Repair/B	117,000	0			12,000	10,000	40,000	50,000	5,000	10
11	635-Supplies	100,750	1,000			10,000	8,000	48,000	30,000	3,750	11
12	636-Vessel Fuel	241,689					241,689				12
13	610-Electrical Expense	143,700	1,800			25,000	16,500	69,000	26,000	5,400	13
14	615-Utilities & Garbage	25,400	0		4,000	6,800	8,000	2,000	1,000	3,600	14
15	676-Tuition, Training, Educat	11,000	5,000					2,500	3,500		15
16	661-Legal Services	15,000	15,000								16
17	663-Professional Services, A	163,017	38,000			6,000	10,000	64,000	40,000	5,000	17
18	695-Miscellaneous	4,775	2,000			500	1,000	450	500	325	18
19	677-Drug Testing	300	300								19
20	690-Tests	7,000						2,000	5,000		20
21	631-Park Maintenance										21
22	631-Sludge Maintenance	71,000						66,000		5,000	22
23	682-Election Costs	300	300								23
24	683-Special Events/Commun	300	300								24
25	684-AD/Promo, Spec Events	3,000	3,000								25
26	660-Lincoln County Sheriff C	12,000		12,000							26
27	686- NSAT (ODFW grant/OR	11,700	11,700								27
28	632-Influent & Infiltration Red	5,000						5,000			28
29	Signs & Garbage Containers	1,500				1,500					29
30	Footpaths & Bikeways	0									30
31	634-RR/FCS,Launch,Pumpo	5,000					5,000				31
32	668-Restroom Lease (Robisc	3,500					3,500				32
33	634-Leased Restroom Maint.	4,500					1,500			3,000	33
34	665-Restroom Lease (Woodr	4,653								4,653	34
35	631-Park, MemWall Maint, S	100								100	35
36	631-Fish Plant Bldg Maint	2,500					2,500				36
37	632-Storm Drain (STRT), I & I (S	4,000				4,000					37
38	633-Fuel Station Maintenance	2,000					2,000				38
39	753-Stonebridge HOA Emergency Trailer										39
40	Depoe Bay Museum	0									40
41	754-Fleet of Flowers	3,000	3,000								41
42	750-Depoe Bay Food Pantry	8,000	8,000								42
43	Emergency Prep	5,000	5,000								43
44	Chamber of Commerce Cor	2,499	2,499								44
45	Depoe Bay Museum	1,000								1,000	45
46	Educ & Tech (NFK)	16,000	16,000								46
47	City Planner	57,200	57,200								47
	GRAND TOTAL	1,333,318	218,478	12,000	4,000	90,036	342,971	387,111	223,193	55,514	

Line 1: CIS rate increase of 10% after Asset Audit

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SUPPLEMENTAL INFORMATION

CITY OF DEPOE BAY

CAPITAL OUTLAY SUMMARY

Adopted

EXPENSES PAID FROM MORE THAN ONE SOURCE

BUDGET FOR YEAR 2020-2021

	DESCRIPTION	TOTAL	CITY	ST/STDRN	PORT	SEWER	WATER	PARK/BLDG	
1	Trash-Compactor	45,000	2,500	42,500	3,000	7,000	6,000	14,000	1
2	Technological Improvements & Scanner	10,000	10,000						2
3	Land Acq Bay Street Parking Lot and Im	275,000	275,000						3
4	Conceptual Design Joan E Bathroom	25,000	25,000						4
5	Harney Street/Whale Park SideWalk	100,000		100,000					5
6	Street Overlays	70,250		70,250					6
7	Shell Ave Project SCA ODOT	75,000		75,000					7
8	Skidsteer Implements and Backhoe Atta	32,500		32,500					8
9	Vista Street Storm Drain	9,000		9,000					9
10	ODOT STIP SOB Project	571,000		571,000					10
11	Dock 3 Pilings	158,000			158,000				11
12	GIS Software/Harbor Configuration	5,000			5,000				12
13	New HarborMaster Office	20,000			20,000				13
14	Cleanup Trollers Island and Beautificatio	5,000			5,000				14
15	Dock 4 Pilings	150,000			150,000				15
16	Floats	8,000			8,000				16
17	Kayak Launch/Finger Float	6,500			6,500				17
18	Skidsteer Implement/Lifting Forks	3,000				3,000			18
19	WWTP-Motors, drives, blowers, UV Ban	310,000				310,000			19
20	Influent and Infiltration	80,000				80,000			20
21	Water Meters, Registers and Radios	45,000					45,000		21
22	Repalce 2 Tubidimeters and Hard Drive	10,000					10,000		22
23	Collins Street Water Line Project	50,000					50,000		23
24	Memorial Wall Expansion	30,000						30,000	24
25	Memorial Benches	4,000						4,000	25
26	Nature Trail Expansion	25,000						25,000	26
27	Interpretive Signs	6,000						6,000	27
28	Rock Scenic Signs	8,000						8,000	28
29	Community Hall Sidewalk Project	15,000						15,000	29
30	Memorial Plaques	4,000						4,000	30
31		0							31
32		0							32
33	Future Equipment Acquisition	0							33
34	Future StormDrain Cap Imp (SDC)	0							34
35	Future Capital Improvements (SDC)	0							35
	GRAND TOTAL	2,110,250	310,000	857,750	352,500	393,000	105,000	92,000	

Capital Outlay Summary

BUDGET MESSAGE FOR THE FISCAL YEAR 2020-21 CITY OF DEPOE BAY

The budget for the City of Depoe Bay was prepared in accordance with the 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, 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 typically include (from left to right) actual audited figures for the two most recent fiscal years, however, in this proposed budget the two most recent fiscal years have not been audited and are not reflected on this budget submission. The current year budget information is represented, and the proposed amounts for 2020-21. The last 3 pages of the budget document are supplemental, providing total line item amounts and their breakout to funds for the following expenditure categories: Personal Services, Materials & Services, and Capital Outlay. Footnotes on budget pages provide detailed information on certain line items.

REVENUES

Government Funds: All Franchise Agreements and Leases are current amounts and are based on current rates. 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 1,440. All realized State revenues are based on actually received funds as we are currently penalized 10% on those funds due to noncompliance with audit requirements for fiscal years 17/18 and 18/19. Those held funds are not included in this budget proposal, as all audits are required to be current before we are returned to full funding. Marijuana Tax funds have been included in the General Fund and Parks and Buildings Fund. These funds are managed and collected by the state. They have been shown in the appropriate fund as dedicated funds.

Proprietary Funds: Pursuant to Res. 377 (Oct 2007), moorage fees are to be increased annually based upon US City Average CPI-UC, with the increase restricted to not less than 3% nor more than 5%, the increase for 2020-21 should have been 3% per the resolution. For this budget, the fees were not increased based on the current pandemic as well as reviewed correspondence received from the Harbor Commission with a recommendation to the Council to not increase moorage rates. Sewer and Water customer rates do not reflect increases that were to be effective September 1, 2020, pursuant to the rate schedule in Ordinance No. 288 (July 2010). Sewer rate increase should have been 50¢/month/EDU (from \$16.00 to \$16.50.) plus an additional 10¢ per Kgal usage (from \$3.40 to \$3.50) and the Water rate increase is 75¢/month/EDU (from \$22.50 to \$23.25) with no change to the usage rate of \$3.50 per Kgal. System Development Charges (SDC) reflect the annual adjustment based upon the Construction Cost Index prior-year inflation rate, this year's rate is 2.53% down from 4.90% last year. Sewer and Water Installation/Inspection fees will be based on 2.5% (OR-WA CPI-UC).

Grant funding included in the proposed budget:

Street Fund: ODOT SCA Shell Avenue. The grant is for \$100,000, of that we have expended \$25,000 for engineering. The grant is a two-year grant and will require work to be completed by 4/2021. Funds are disbursed upon completion of the project and submission of closeout documentation.

Harbor Fund: SMB MAP. Participation is still under review by the Harbor Commission with a recommendation expected to be before the council prior to Fiscal Year 2020-21. The proposed budget does include participation in the funding.

EXPENDITURES

Personal services Proposed budget figures reflect a 2% COLA (US CPI-UWECW). A 3% (maximum) pro-rated merit increase for positions is included except in cases where the cap to the salary is met. The currently vacant Field Supervisor position salary and funding for Part/Time Temp Employees are excluded in the proposed budget creating an additional 74,000.00 in the budget. The State Unemployment Insurance rate is 2.7%. Workers Compensation Insurance rates are to increase by 1%. The City's experience modification factor (EMF) is 1.3, increased from the current year .75. The city's adopted policy, all of the estimated savings resulting from the EMF below 1.00 are to be realized as a Personal Services Safety Bonus line item. This is not occurring this year due to we are over 1.00 EMF. Effective Jan 2021, health insurance rates are estimated to increase (NTE), medical 5%, vision 5%, dental 4.5%. There is no rate change for employee Long Term Disability Insurance. The City's PERS employer contribution rates; in effect July 1, 2020, to July 1, 2021, are 24.26% -Tiers 1 & 2 and 18.43% for those employees under Oregon Public Service Retirement Plan (OPSRP). Other notable changes in personal services are we do have notification of another retirement of an employee at the Waste Water Treatment Plant. At this time there are no plans to fill the position at the current rate and suggested by the Public Works Director this position be reclassified.

Materials & Services Operating expenses for materials and service line items are proposed amounts determined by considering current and prior year costs, projected changes for the upcoming year, and input from Staff and City Officials. There is a substantial increase to the city's liability insurance rates in part due to an assessment that was done this fiscal year which included new equipment and value of assets, and in general, there was an increase to rates overall by 10% and the city is currently paying 30% more due to lack of audits.

Capital Outlay Improvements, Land and Equipment Purchases are identified in respective funds, with the detailed information provided in footnotes. Former reserve funds are included in Capital Outlay appropriations in respective funds.

INTERFUND TRANSFERS, TRANSFERS-URBAN RENEWAL AGENCY

Proposed inter-fund transfers include transfers from the General Fund to the Parks & Buildings Fund, Street Fund and Harbor Fund to balance those fund budgets. Other proposed transfers include. Transfer from the Transient Room Tax Fund to General Fund, to fund General Fund activities. Transfer from the Harbor Fund to the Sewer and Water Funds for service billings. Transfers from Sewer and Water Funds to Sewer and Water Bond Funds for interest payments on the bonds. Transfers from the Urban Renewal Agency to City General and Harbor in support of projects, and to reimburse the General Fund for use of City Staff. I have shown all dedicated and restricted funds in the beginning balances of each fund that has restricted or dedicated funds. There had not been an accurate accounting kept of these funds since FY16/17. The dedicated

and restricted funds have been balanced back to the FY16/17 audit and represented as such. The funds represented are to the best of my ability to reestablish dedicated and restricted funds and track them from budget to budget. I included all requests from departments and entities wishing consideration of funding.

The synopsis of this proposed budget in relation to other years is:

	Proposed FY 20/21	Adopted FY19/20	Adopted FY18/19	Adopted FY17/18	Adopted FY16/17
Total Appropriated All Funds	9,112,331	8,928,950	8,606,065	8,606,065	9,358,023
Total Unappropriated All Funds	1,079,011	1,875,612	1,446,196	1,446,196	907,984
Total Budget	10,191,342	10,804,562	10,052,261	10,052,261	10,266,007

It is noted that the city remains fairly consistent with budgeted amounts. With this next fiscal year potentially showing a substantial loss to revenues, cuts were made to revenue that would be potentially realized in water/sewer and transient room tax.

The budget meeting(s) will provide a forum for discussion of the budget and for the development of fiscal policies and directions for staff. With the uncertainty of the potential financial instability on the community as a whole due to the current pandemic, and the unfolding of day to day events and what economic impacts will be realized on the fiscal forecast for 2020-21, I have been relatively conservative with estimations that will take us to the end of the Fiscal Year 2019-20. The projections may not be conservative enough estimations for the Fiscal Year 2020-21, however, the Budget Committee collectively as a whole would be best suited to make adjustments to these projections. I have tried to provide ample information to assist you in making the best decisions possible.

Respectfully Submitted,
Barbara Chestler, Budget Officer

Dated: April 30, 2020