CITY OF DEPOE BAY

ADOPTED BUDGET

FOR FISCAL YEAR
JULY 1, 2013 - JUNE 30, 2014

Budget Committee Meetings – April 23 & May 1, 2013
Budget Hearing – June 18, 2013

Resolution No. 430

LB-20 RESOURCES

	HISTORICAL DATA: ACTUAL: SECOND PRECEDING 2010-11	HISTORICAL DATA: ACTUAL: FIRST PRECEDING 2011-12	ADOPTED BUDGET THIS YEAR 2012-13	GENERAL FUND RESOURCE DESCRIPTION	CITY OF DEPOE BAY, LINCOLN COUNTY BUDGET FOR NEXT YEAR 2013-14 PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	851,650	947,075	961,330	2. Net Working Capital (Accrual Basis)	1,007,320	1,007,320	1,007,320	2
3				3. Previous Levied Taxes to Be Received				3
4	3,236	1,682	1,600	4. Interest	1,600	1,600	1,600	4
5	364,350	429,400	595,000	5. Transfer from Transient Room Tax Fund	425,000	425,000	425,000	5
6		3,365	81,000	6. Transfer from Urban Renewal Agency	16,000	16,000	16,000	6
7				OTHER RESOURCES				7
8				8. FRANCHISES				8
9	14,345	14,648	14,500	9. Wave (frmrly Broadstripe)	17,000	17,000	17,000	9
10	20,221	20,325	21,000	10. Northwest Natural Gas	19,000	19,000	19,000	10
11	45,683	45,315	50,000	11. Central Lincoln PUD	47,000	47,000	47,000	11
12	9,711	9,356	9,400	12. PTI Communications/CenturyTel	9,000	9,000	9,000	12
13	7,516	7,606	9,000	13. North Lincoln Sanitary	7,800	7,800	7,800	13
14				14. CoastCom	400	400	400	14
15	97,476	97,250	103,900	15. TOTAL FRANCHISES	100,200	100,200	100,200	15
16				16.				16
17				17. OREGON STATE FUNDING				17
18	2,128	2,067	1,930	18. Cigarette Tax	1,850	1,850	1,850	18
19	18,101	17,356	18,300	19. Liquor Tax	20,060	20,060	20,060	19
20	15,777	18,274	16,500	20. Revenue Sharing (Liquor Tax 14%)	19,000	19,000	19,000	20
21	36,006	37,697	36,730	21. TOTAL OREGON STATE FUNDING	40,910	40,910	40,910	21
22				22.				22
23	305	57	0	23. Scenic Lands Project Revenues	0	0	0	23
24	24,613	23,725	24,000	24. Business License Fees	24,000	24,000	24,000	24
25	10,292	3,603	6,000	25. Land Use, Bldg & Other Permit Fees	6,000	6,000	6,000	25
26	616	2,319	1,000	26. Miscellaneous	1,000	1,000	1,000	26
27	3,000	4,000	3,000	27. Grant Proceeds-DLCD Cstl Mgmnt/Planning	2,700	2,700	2,700	27
28		15,000	15,000	28. Grant Proceeds-STCCF (OWSPAS Project)	0	0	0	28
29	6,323	1,392	12,600	29. ODFW Grant -Otter Rock Marine Res. Mgmnt Plan	0	0	0	29
30			16,000	30. Homeland Security Grant-OEM (EOP)	0	0	0	30
31	457	892	1,100	31. Agate Beach Closure Fund	1,100	1,100	1,100	31
32	1,398,324	1,567,456	1,858,260	32. TOTAL RESOURCES, Except Tax to be Levied	1,625,830	1,625,830	1,625,830	32
33				33. TAXES Estimated to be received				33
34				34. TAXES COLLECTED IN YEAR LEVIED				34
35	1,398,324	1,567,456	1,858,260	35. TOTAL RESOURCES	1,625,830	1,625,830	1,625,830	35

Notes: Line 2-Beg. balance includes Agate Beach Closure $103,970
Line 6- $6K for 2011-12 UR exp pd by city (inc staff time), $10K for OWSPAS
Line 14- new, agreement negotiations underway
Line 18 & 19- Cigarette Tax estimate $1.32/capita, Liquor Tax estimate $14.33/capita (Pop.Est 1,400)
Line 23- project closed out, funds transferred to P&B Fund 2011-12
Line 30- project close-out by June 2013
Line 31- reduced from $11/ton to $1/ton Resolution # 363

LB-30 EXPENDITURE SUMMARY

GENERAL FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

	-------HISTORICAL DATA------- -----ACTUAL----- SECOND PRECEDING 2010-11	FIRST PRECEDING 2011-12	ADOPTED BUDGET THIS YEAR 2012-13	EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2013-14 PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	26,704	26,691	25,339	1. Superintendent, Supervisor (2)	29,842	29,842	29,842	1
2	59,277	58,621	60,781	2. Recorder, Acctg, Clerk, Secretary (4)	64,402	64,402	64,402	2
3	103	204	3,080	3. Overtime	3,360	3,360	3,360	3
4	0	0	0	4. Part Time/Temp	0	0	0	4
5	131	111	602	5. Personal Services Bonus	935	935	935	5
6			6,149	6. Personnel Policy/Salary Range Review (CC TBD)	0	0	0	6
7	8,095	8,335	10,243	7. Payroll Taxes, Wrkr Comp Ins	10,409	10,409	10,409	7
8	30,807	34,932	37,499	8. Health Insurance, Pension	43,219	43,219	43,219	8
9	125,117	128,894	143,693	9. TOTAL PERSONAL SERVICES	152,167	152,167	152,167	9
				MATERIALS & SERVICES				
1	90,298	84,438	279,100	1. Materials & Services (page 3)	283,460	277,060	277,060	1
2				2.				2
3				3.				3
4	90,298	84,438	279,100	4. TOTAL MATERIALS & SERVICES	283,460	277,060	277,060	4
				CAPITAL OUTLAY				
1	7,085	4,360	10,000	1. Equipment-Office & Other	10,000	11,500	11,500	1
2		3,204	220,000	2. Emergency Warning Siren System	10,000	10,000	10,000	2
3				3. Vehicle - Pickup (portion)	2,800	2,800	2,800	3
4	33,749			4. Scenic Lands Acquisition (Scenic Byway)				4
5				5. Infrastructure Improvements-Fiber Optics		5,000	5,000	5
6				6.				6
7				7.				7
8	40,834	7,564	230,000	8. TOTAL CAPITAL OUTLAY	22,800	29,300	29,300	8
				TRANSFERRED TO OTHER FUNDS				
1	60,000	100,000	160,000	1. Transfer to Harbor Fund	130,000	130,000	130,000	1
2	20,000	110,000	120,000	2. Transfer to Street Fund	160,000	170,000	170,000	2
3	100,000	140,000	180,000	3. Transfer to Parks & Buildings Fund	250,000	250,000	250,000	3
4	15,000	15,000	15,000	4. Transfer to Harbor Fund (St. Rev. Share, former Res)	15,000	15,000	15,000	4
5		45,158		5. Transfer to P&B Fund-Future Park Land Acq	0	0	0	5
6			50,000	6. General Operating Contingency	50,000	50,000	50,000	6
7	195,000	410,158	525,000	7. TOTAL TRANSFERS & CONTINGENCY	605,000	615,000	615,000	7
	451,249	631,054	1,177,793	TOTAL EXPENDITURES	1,063,427	1,073,527	1,073,527	
	947,075	936,402	680,467	UNAPPROPRIATED ENDING FUND BALANCE	562,403	552,303	552,303	
	1,398,324	1,567,456	1,858,260	TOTAL	1,625,830	1,625,830	1,625,830	

NOTE: Personal Services- adopted 2.1% COLA, 5% max merit/position not at range cap
Capital Outlay-Line 1- telephone, sftwr upgrade, video equip, other
Line 2- contract final, change order/voice msgs
Line 3- portion of CS/CFS pickup
Line 5- install fiber optic service-city hall
Transfer to Harbor Fund, Street, P&B to balance funds
Transfer to Harbor Fund (St Rev Share-former res) to fund future improvements

LB-31 DETAILED EXPENDUITURES

GENERAL FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2013-14

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2010-11	FIRST PRECEDING 2011-12	ADOPTED BUDGET THIS YEAR 2012-13	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	2,127	1,686	2,700	1. Insurance & Bonds	3,300	3,300	3,300	1
2	3,487	3,356	5,000	2. Memberships, Permits, Fees	5,000	5,000	5,000	2
3	5,941	6,402	10,000	3. Office Maint. & Supplies	10,000	10,000	10,000	3
4	2,388	2,386	3,200	4. Telephone & Communications	3,200	3,200	3,200	4
5	2,173	4,742	5,000	5. Travel & Meeting Expense	5,000	5,000	5,000	5
6				6. Motor Vehicle Expense	500	500	500	6
7	316	386	1,200	7. Supplies	1,200	1,200	1,200	7
8				8. Electricity - OWSPAS	1,700	1,700	1,700	8
9	363	225	1,000	9. Tuition, Training, Education, Safety Mgmnt/Training	1,000	1,000	1,000	9
10	0	0	500	10. Drug Testing	500	500	500	10
11	2,277	3,955	32,400	11. Legal Services/Expense	43,200	43,200	43,200	11
12	42,905	45,358	48,200	12. Planner/Planning Services	50,500	50,500	50,500	12
13	3,198	2,700	5,000	13. Other Professional Services (Acctg, Eng, Other)	5,000	5,000	5,000	13
14	0	0	300	14. Election Costs	300	300	300	14
15	854	621	2,000	15. Special Events - Community	2,000	2,000	2,000	15
16	5,598	4,999	6,000	16. Depoe Bay Advertising and Promotion	6,000	6,000	6,000	16
17	0	142	1,000	17. Miscellaneous	1,000	1,000	1,000	17
18	4,208	932	13,600	18. Near Shore Action Team, ORMR & Other	14,140	14,140	14,140	18
19	2,789	2,254	110,500	19. Agate Beach Closure Fund	105,070	105,070	105,070	
20	352	794	10,000	20. Emergency Preparedness	10,700	10,700	10,700	19
21			16,000	21. Emergency Operations Plan Update (OEM)	0	0	0	20
22				22. Fiber Optics Service		3,000	3,000	21
23				23.				22
24				24.				23
25	1,000	500	0	25. Contribution to My Sister's Place (Womens VIP)	0	0	0	24
26	2,000	500	0	26. Contribution to Senior Meals (COG)	2,000	0	0	25
27	5,822	0		27. Contrib. to Depoe Bay Neighbors For Kids	7,500	0	0	26
28	1,500	2,000	4,000	28. Contrib. to Bayside Chapel Depoe Bay Food Pantry	0	4,000	4,000	27
29	1,000	500		29. Contribution to Taft Elementary Back Pack Program	0	0	0	28
30			1,500	30. Contribution to OCC College/Scholarship Prog	1,250	750	750	29
31				31. Contribution to CASA Lincoln County	2,400	0	0	30
32				32. Contribution to RSVP Lincoln County	1,000	0	0	31
33				33.				32
	90,298	84,438	279,100	TOTAL	283,460	277,060	277,060	

NOTE Line 1- est. 9.6% increase, less CIS Equity distribution (all remaining)
Line 6- new, CS or CFS auto expense
Line 8- new, Outdoor Warning System electricity
Line 11- based on 20 hr/month, no rate change
Line 12- Planner Svc Contract w/est increase, plus extra meetings (UR)
Line 13- Audit $2,500, Eng/Other $2,500
Line 15- Expenses for community events (C of C, VFW, etc)
Line 18- est. bal $600 Sea Grant ($3K Sept 2009), ODFW Grant ORMR $12,535 + $1K City
Line 19- Beginning yr balance plus projected 13-14 revenues
Line 20- So DB Creek road (1/5/10 wkshop)/City Park Bridge Project?, CH cable svc, SAT svc
Line 22- new, service fees/fiber optics-city hall

LB-10

SPECIAL FUND

RESOURCES AND REQUIREMENTS

CITY OF DEPOE BAY, LINCOLN COUNTY

TRANSIENT ROOM TAX FUND

BUDGET FOR NEXT YEAR 2013-14

	------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2010--11	FIRST PRECEDING 2011-12	ADOPTED BUDGET THIS YEAR 2012-13	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	328,844	385,414	436,000	1. Beginning Balance Dedicated Public Safety	338,250	338,250	338,250	1
2	30,699	64,031	42,300	2. Net Working Capital (Accrual Basis)	15,010	15,010	15,010	2
3				3. Previous Levied Taxes to be Rec'd				3
4	452,516	457,890	460,000	4. Transient Room Tax, Transient Occupancy Tax	470,000	470,000	470,000	4
5	1,735	599	400	5. Interest	450	450	450	5
6				6. Transfer from Other Funds				6
7				7.				7
8	813,794	907,934	938,700	8. Total Resources, Except Taxes to be Levied	823,710	823,710	823,710	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	813,794	907,934	938,700	12. TOTAL RESOURCES	823,710	823,710	823,710	12
				REQUIREMENT DESCRIPTION				
1	364,350	429,400	595,000	1. Transfer to General Fund	425,000	425,000	425,000	1
2	385,413	434,943	333,500	2. Public Safety (dedicated 1%)	387,000	387,000	387,000	2
3		6,343	10,000	3. Public Safety- Law Enforcement (Sheriff contract)	10,000	10,000	10,000	3
4				4.				4
5				5.				5
6				6.				6
7				7.				7
8				8.				8
9				9.				9
10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				14.				14
15	749,763	870,686	938,500	15. TOTAL EXPENDITURES	822,000	822,000	822,000	15
	64,031	37,248	200	16. Unappropriated Ending Fund Balance	1,710	1,710	1,710	
	813,794	907,934	938,700	TOTAL REQUIREMENTS	823,710	823,710	823,710	

NOTE: Line 2- Public Safety inc. 03/04 - 11/12 actual, projected 12/13 & 13/14, less Sheriff contract

LB-20

RESOURCES

STREET FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2013-14

	-------HISTORICAL DATA-------							
	-----ACTUAL------		ADOPTED					
	SECOND PRECEDING	FIRST PRECEDING	BUDGET THIS YEAR	RESOURCE DESCRIPTION				
	2010-11	2011-12	2012-13		PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	650,171	615,012	632,140	2. Net Working Capital (Accrual Basis)	630,400	630,400	630,400	2
3				3. Previous Levied Taxes to Be Received				3
4	2,153	621	600	4. Interest	600	600	600	4
5	20,000	110,000	120,000	5. Transfer from General Fund	160,000	170,000	170,000	5
6				6. Transfer from Urban Renewal Project Fund	20,000	20,000	20,000	6
7				7.				7
8				OTHER RESOURCES				8
9	67,591	76,263	78,570	9. State Highway Tax Apportionment	80,150	80,150	80,150	9
10	0	811	100	10. Miscellaneous	100	100	100	10
11	7,638	7,896	13,495	11. Transportation SDC	13,890	13,890	13,890	11
12	4,200	3,903	6,665	12. Storm Drain System SDC	6,860	6,860	6,860	12
13				13.				13
14				14.				14
15				15.				15
16	6,000			16. ODOT Bike/Ped Grant Program (Dwntwn Xwalks)				16
17		25,000		17. ODOT SCA Grant (Bay St -Hwy/Conway)				17
18			50,000	18. ODOT SCA Grant (Bay St)	50,000	50,000	50,000	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	757,753	839,506	901,570	32. TOTAL RESOURCES, Except Tax to be Levied	962,000	972,000	972,000	32
33				33. TAXES Estimated to be Received				33
34				34. TAXES COLLECTED IN YEAR LEVIED				34
35	757,753	839,506	901,570	35. TOTAL RESOURCES	962,000	972,000	972,000	35

NOTE: beginning balance includes Strt SDC $351,100, Strm Drn SDC $209,000

Line 5- Transfer to balance fund

Line 6- Transfer for portion of Bay St. Improvement Project (pedestrian loop)

Line 9- estimated $57.25/capita (Pop. 1,400), inc OTIA $5.77, HB 2001 $18.54, Hwy Fund $32.09

Line 11- revenue est based on 5 SDC @ $2,777 (2.89% ENR increase over CY $2,699)

Line 12- revenue est based on 5 SDC @ $1,372 (2.89% ENR increase over CY $1,333)

Line 18- need to submit app B4 8/1/13 (max increased)

LB-30

EXPENDITURE SUMMARY

STREET FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2013-14

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2010-11	FIRST PRECEDING 2011-12	ADOPTED BUDGET THIS YEAR 2012-13	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	12,520	11,505	8,825	1. Superintendent, Supervisor (2)	7,075	7,075	7,075	1
2	27,965	28,887	30,035	2. Utility Wkrs, Maint Wrkr/Asst Hrbrmstr (3)	34,819	34,819	34,819	2
3	14,100	14,488	15,061	3. Recorder, Acctg, Clerk, Secretary (4)	16,299	16,299	16,299	3
4	70	79	220	4. Overtime & Part Time/Temp	240	240	240	4
5	105	89	361	5. Personal Services Bonus	498	498	498	5
6			3,689	6. Personnel Policy/Salary Range Review (CC TBD)	0	0	0	6
7	8,252	7,186	8,900	7. Payroll Taxes, Wrkr Comp Ins	9,319	9,319	9,319	7
8	21,383	25,116	25,726	8. Health, LTD Insurance, Pension	29,325	29,325	29,325	8
9	84,395	87,350	92,817	9. TOTAL PERSONAL SERVICES	97,575	97,575	97,575	9
				MATERIALS & SERVICES				
1	49,978	44,398	80,150	1. Materials & Services (Page 7)	86,020	86,020	86,020	1
2				2.				2
3				3.				3
4	49,978	44,398	80,150	4. TOTAL MATERIALS & SERVICES	86,020	86,020	86,020	4
				CAPITAL OUTLAY				
1	4,527	82,664	150,000	1. Street Improvements Construction	150,000	160,000	160,000	1
2	0	3,283	0	2. Vehicle-Pickup, Mini LftyDumpy (portion)	8,800	8,800	8,800	2
3	732	0	4,500	3. Equipment: Field, Safety, Office	20,100	20,100	20,100	3
4	0	0	10,000	4. Storm Drain Construction	10,000	10,000	10,000	4
5	3,109	1,341	1,300	5. Maintenance Shop Construction (@WWTP)	0	0	0	5
6				6.				6
7	0	0	308,225	7. Future Street Construction (former SDC reserve)	325,000	325,000	325,000	7
8	0	0	197,615	8. Future Storm Drain Construction (former SDC reserve	205,900	205,900	205,900	8
9	0	0	30,000	9. Future Equipment Acquisitions	30,000	30,000	30,000	9
10	8,368	87,288	701,640	10. TOTAL CAPITAL OUTLAY	749,800	759,800	759,800	10
				TRANSFERRED TO OTHER FUNDS				
1				1.				1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6			20,000	6. General Operating Contingency	20,000	20,000	20,000	6
7	0	0	20,000	7. TOTAL TRANSFERS & CONTINGENCY	20,000	20,000	20,000	7
	142,741	219,036	894,607	TOTAL EXPENDITURES	953,395	963,395	963,395	
	615,012	620,470	6,963	UNAPPROPRIATED ENDING FUND BALANCE	8,605	8,605	8,605	
	757,753	839,506	901,570	TOTAL	962,000	972,000	972,000	

NOTE: Personal Services: adopted 2.1% COLA, 5% max merit/position

Capital Outlay: Line 1- Bay St $120K (SCA, UR, Frmr res),St Overlays-Vista, Alsea,Point, Oceana?? $40K

Line 3- portion of wood chipper,vac system/trlr, shop compressor, office

Line 4- Construction not included in Strt project

Line 7- Beg bal + SDC rev est (5 x $2,777) + est interest, less $40K -Bay St

Line 8- Beg bal + SDC rev est (5 x $1,372) + est interest, less $10K-Bay St

Line 9- 6 years accumulation for future @ $5K/yr

LB-31 DETAILED EXPENDUITURES

STREET FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2013-14

	-------HISTORICAL DATA------- ----ACTUAL------ SECOND PRECEDING 2010-11	FIRST PRECEDING 2011-12	ADOPTED BUDGET THIS YEAR 2012-13	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	1,772	1,862	2,600	1. Insurance & Bonds	3,000	3,000	3,000	1
2	868	1,338	1,300	2. Office Maint. & Supplies	1,500	1,500	1,500	2
3	706	798	900	3. Telephone & Communications	900	900	900	3
4	11,111	4,955	18,000	4. Maintenance & Repair	20,000	20,000	20,000	4
5	603	301	2,000	5. Signs & Garbage Containers	2,000	2,000	2,000	5
6	2,411	2,642	5,000	6. Supplies	5,000	5,000	5,000	6
7	1,919	1,702	2,200	7. Equipment Maintenance & Rental	2,200	2,200	2,200	7
8	2,044	1,931	3,200	8. Motor Vehicle Maintenance	3,200	3,200	3,200	8
9	19,703	19,927	21,000	9. Electricity Expense- Strt Lights, CofC sign	22,000	22,000	22,000	9
10	5,616	5,129	6,400	10. Utilities & Garbage Service	6,400	6,400	6,400	10
11	843	1,481	2,000	11. Storm Drain Maintenance	3,000	3,000	3,000	11
12	2,099	1,625	3,000	12. Professional Svcs (inc Atty, Eng, Acctg)	3,500	3,500	3,500	12
13	0	0	50	13. Miscellaneous	50	50	50	13
14	0	0	11,500	14. Footpaths & Bikeways	12,270	12,270	12,270	14
15	283	707	1,000	15. Equipment & Tools (new)	1,000	1,000	1,000	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				32.				32
	49,978	44,398	80,150	TOTAL	86,020	86,020	86,020	

NOTE Line 1- est. 9.6% increase, less remaining CIS equity distribution (all)
Line 4- pothole patrol, chipseal Cliff St. (post wtrline upgrade), other
Line 12 - Audit $2,500, Legal/Eng/Other $1000
Line 14 - Required to spend/set aside, 1% of gas tax revenues, $11,470 is accumulated amount not expended to date + 13-14 estimate
Line 15- Small tools/equip, Fixed Asset Capitalization amt increased to $1,000/Res.# 356 (Dec 2005)

LB-20

RESOURCES

HARBOR FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2013-14

	-------HISTORICAL DATA------- -----ACTUAL----- SECOND PRECEDING 2010-11	FIRST PRECEDING 2011-12	ADOPTED BUDGET THIS YEAR 2012-13	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	153,746	129,183	322,340	2. Net Working Capital (Accrual Basis)	197,700	197,700	197,700	2
3				3. Previous Levied Taxes to Be Received				3
4	540	241	300	4. Interest	240	240	240	4
5	60,000	100,000	160,000	5. Transfer from General Fund	130,000	130,000	130,000	5
6	15,000	15,000	15,000	6. Transfer from General Fund (Future Imp, frmr Res)	15,000	15,000	15,000	6
7			36,000	7. Transfer from Urban Renewal Project Fund	0	0	0	7
8				8. Transfer from Harbor Reserve Fund	0	0	0	8
9				OTHER RESOURCES				9
10	62,948	61,465	66,050	10. Annual Reserved Moorage	64,400	64,400	64,400	10
11	3,298	2,256	3,300	11. Unreserved & Transient Moorage	3,700	3,700	3,700	11
12	0	0	0	12. Port Leases	0	0	0	12
13	7,256	4,260	7,000	13. Electricity Surcharge	7,000	7,000	7,000	13
14	2,726	1,562	1,200	14. Miscellaneous	1,400	1,400	1,400	14
15	6,000	6,000	6,000	15. SMB MAP Grant	5,900	5,900	5,900	15
16	2,051	1,974	2,000	16. Launch Ramp Donations	2,000	2,000	2,000	16
17	181,668	233,959	352,000	17. Fuel Sales	368,000	368,000	368,000	17
18		200,768	185,380	18. Insurance, FEMA (tsunami-dock 1)	0	0	0	18
19			59,370	19. Bus. OR/IFA SPWF Grant (tsunami-dock 1)	0	0	0	19
20	50,166			20. OSMB Fac Grant (boat launch pkg lot rehab)	0	0	0	20
21				21. Lincoln County Community & Economic Dev Grant	5,000	5,000	5,000	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	545,399	756,668	1,215,940	32. TOTAL RESOURCES, Excpt Tax to be Levied	800,340	800,340	800,340	32
33				33. TAXES Estimated to be Received				33
34				34. TAXES COLLECTED IN YEAR LEVIED				34
35	545,399	756,668	1,215,940	35. TOTAL RESOURCES	800,340	800,340	800,340	35

NOTE: Line 2-beginning balance includes frmr reserve $123,700
Line 5- transfer to balance fund
Line 6- Transfer to build former reserve (state revenue share $$)
Lines 10 & 11- inc 3% moorage rate increase (Res,377, annual adj/US City CPI- NLT 3%, NTE 5%)
Line 17- estimated 80K gal (diesel 67%, gas 33%) @ $4.60/gal (avg'd projected increase to 3.80 - 5.30/gal)

LB-30

EXPENDITURE SUMMARY

HARBOR FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2013-14

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2010-11	FIRST PRECEDING 2011-12	ADOPTED BUDGET THIS YEAR 2012-13	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	7,753	7,983	11,900	1. Superintendent, Supervisor (2)	13,782	13,782	13,782	1
2	23,905	26,248	27,476	2. Recorder, Acctg, Clerk, Secretary (4)	31,219	31,219	31,219	2
3	36,314	38,665	42,176	3. Harbormaster, Asst.Hbrmstr/Maint Wkr, Util Wkrs (4)	42,936	42,936	42,936	3
4	287	895	9,980	4. Overtime, Part time Temp	10,210	10,210	10,210	4
5	145	123	561	5. Personal Services Bonus	872	872	872	5
			6,149	6. Personnel Policy/Salary Range Review (CC TBD)	0	0	0	
6	8,527	8,712	14,231	6. Payroll Taxes, Wrkr Comp Ins	15,377	15,377	15,377	6
7	30,966	36,476	41,370	7. Health, LTD Insurance, Pension	47,287	47,287	47,287	7
8	107,897	119,102	153,843	8. TOTAL PERSONAL SERVICES	161,683	161,683	161,683	8
				MATERIALS & SERVICES				
1	232,669	279,270	429,850	1. Materials & Services (Page 10)	460,450	480,450	480,450	1
2				2.				2
3				3.				3
4	232,669	279,270	429,850	4. TOTAL MATERIALS & SERVICES	460,450	480,450	480,450	4
				CAPITAL OUTLAY				
1	731	0	4,500	1. Equipment: Field, Safety, Office	3,600	3,600	3,600	1
2	18,868	32,929	471,000	2. Docks/Piers/Facilities Construction/Improvements	8,000	8,000	8,000	2
3	0	0	69,000	3. Electrical Ped/Docks Upgrade	0	0	0	3
4	50,342			4. Boat Launch Pkg Lot Rehab	0	0	0	4
5	2,073	902	1,100	5. Maintenance Shop Construction (@ WWTP)	0	0	0	5
6		14,121		6. Vehicle-pickup, mini lfty dumpy (portion)	8,800	8,800	8,800	6
7			9,000	7. FCS/RR re-roof				7
8	0	0	64,630	8. Future Harbor Improvements (former reserve)	138,700	118,700	118,700	8
9	72,014	47,952	619,230	9. TOTAL CAPITAL OUTLAY	159,100	139,100	139,100	9
				TRANSFERRED TO OTHER FUNDS				
1	898	1,039	1,400	1. Transfer to Sewer Fund	1,400	1,400	1,400	1
2	2,738	3,000	3,200	2. Transfer to Water Fund	3,400	3,400	3,400	2
3				3.				3
5				4.				5
6			7,000	5. General Operating Contingency	8,000	8,000	8,000	6
7	3,636	4,039	11,600	6. TOTAL TRANSFERS & CONTINGENCY	12,800	12,800	12,800	7
	416,216	450,363	1,214,523	TOTAL EXPENDITURES	794,033	794,033	794,033	
	129,183	306,305	1,417	UNAPPROPRIATED ENDING FUND BALANCE	6,307	6,307	6,307	
	545,399	756,668	1,215,940	TOTAL	800,340	800,340	800,340	

NOTE: Personal Services: adopted 2.1% COLA, 5% max merit/position

Capital Outlay: Line 1- benches @ dock seawall, shop compressor, office, other

Line 2- fillet tables @ public docks/pkg lot

Line 6- portion of CS/CFS pickup & mini lifty dumpy

Line 8- Beg. bal + $15K transfer from Gen Fund + interest, less $20K for restoration assessment

LB-31

DETAILED EXPENDUITURES

HARBOR FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2013-14

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2010-11	FIRST PRECEDING 2011-12	ADOPTED BUDGET THIS YEAR 2012-13	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	2,728	2,739	3,300	1. Insurance & Bonds	4,600	4,600	4,600	1
2	8,630	9,709	11,000	2. Office Maint. & Supplies	15,000	15,000	15,000	2
3	1,352	1,376	1,800	3. Telephone & Communications	1,800	1,800	1,800	3
4	18,101	14,666	20,000	4. Facility Maintenance	25,000	25,000	25,000	4
5	2,930	3,320	4,000	5. RR/FCS, Launch, Pumpout Maintenance	4,000	4,000	4,000	5
6	1,772	478	700	6. Restroom Maintenance/Supplies (Robison)	700	700	700	6
7	21	3,145	10,000	7. Building Maintenance	5,000	5,000	5,000	7
8	293	727	5,000	8. Fuel Station Maintenance	5,000	5,000	5,000	8
9	3,098	2,268	3,400	9. Motor Vehicle Maintenance	3,400	3,400	3,400	9
10	13,044	11,849	15,000	10. Electricity Expense	17,000	17,000	17,000	10
11	3,199	5,095	5,000	11. Utilities & Garbage Service	6,600	6,600	6,600	11
12	1,569	578	4,000	12. Supplies	4,000	4,000	4,000	12
13	168,739	214,235	336,000	13. Vessel Fuel	352,000	352,000	352,000	13
14	293	115	600	14. Travel, Training, Meetings	600	600	600	14
15	757	425	1,200	15. Memberships, Permits, Fees	1,200	1,200	1,200	15
16	622	517	1,400	16. Equipment Maintenance & Rental	1,400	1,400	1,400	16
17	2,400	2,400	2,400	17. Restroom Lease (Robison)	2,400	2,400	2,400	17
18	3,100	5,211	4,000	18. Professional Services (Atty, Eng, Other)	9,500	9,500	9,500	18
19	0	0	50	19. Miscellaneous	50	50	50	19
20	21	417	1,000	20. Equipment & Tools (new)	1,200	1,200	1,200	20
21				21. Restoration Assessment & Recommendation		20,000	20,000	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
	232,669	279,270	429,850	TOTAL	460,450	480,450	480,450	

NOTI Line 1- est. 9.6% increase, less CIS equity distribution (all), and includes pollution liability/fuel facility
Line 4- inc 10 days LC Wk Crew, "cleanup", U&C
Line 13- estimated 80K gal @ $4.40/gal (dsl 3.60, non-ethnl gas 5.10)
Line 17- 3rd year of 3 year lease renewed 2011 (Exp: April 2014)
Line 18- Prof Svcs: Audit $2,500, Sngl Audit/FEMA $2,000, Atty/Other $5,000
Line 20- Small Equip/Tools, Fixed Asset Capitalization amt increased to $1,000/Res# 356 (Dec 2005)
Line 21- assess restoration of two formerly leased properties (Sea Trollers, Imperial Marine)

LB-20 RESOURCES

SANITARY SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2013-14

	------HISTORICAL DATA------ ACTUAL SECOND PRECEDING 2010-11	ACTUAL FIRST PRECEDING 2011-12	ADOPTED BUDGET THIS YEAR 2012-13	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	738,365	841,965	901,400	2. Net Working Capital (Accrual Basis)	1,060,660	1,060,660	1,060,660	2
3				3. Previous Levied Taxes to Be Received				3
4	2,448	907	1,100	4. Interest	1,000	1,000	1,000	4
5	898	1,039	1,400	5. Transfer from Harbor Fund (user fees)	1,400	1,400	1,400	5
6				6.				6
7				7.				7
8				OTHER RESOURCES				8
9	307,093	343,884	324,000	9. User Fees	340,000	340,000	340,000	9
10	213,562	219,019	216,000	10. Gleneden Sanitary District Contract	216,000	216,000	216,000	10
11	1,616	206	1,060	11. Connection/Inspection Fees	1,080	1,080	1,080	11
12	11,608	4,124	21,125	12. Sanitary Sewer System SDC	21,740	21,740	21,740	12
13	30	4,976	1,000	13. Miscellaneous	1,000	1,000	1,000	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	1,275,620	1,416,120	1,467,085	32. TOTAL RESOURCES, Excpt Tax to be Levied	1,642,880	1,642,880	1,642,880	32
33				33. TAXES Estimated to be Received				33
34				34. TAXES COLLECTED IN YEAR LEVIED				34
35	1,275,620	1,416,120	1,467,085	35. TOTAL RESOURCES	1,642,880	1,642,880	1,642,880	35

NOTE: Beginning balance includes frmr res $338,530, SDC $263,630

Line 9- rate sch increase $ .50/mo/EDU + 10 cents/Kgal usage, eff 9/1/13 (ORD 288)

Line 10- expense share based on EDU 58%

Line 11- est. 5 Inspect/connect fee @ $216 (2.1% increase over CY $212)

Line 12- est. 5 SDC @ $4,347 (2.89% ENR increase ovr CY $4,225)

LB-30

EXPENDITURE SUMMARY

SANITARY SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2013-14

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2010-11	FIRST PRECEDING 2011-12	ADOPTED BUDGET THIS YEAR 2012-13	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	22,997	25,845	32,435	1. Superintendent, Supervisor (2)	38,101	38,101	38,101	1
2	33,871	35,760	37,330	2. Recorder, Acctg, Clerk, Secretary (4)	40,156	40,156	40,156	2
3	78,171	79,813	82,176	3. Lead Operator, Plant Operators (3)	112,608	112,608	112,608	3
4	12,304	11,127	10,806	4. Utility Wkrs, Maint Wkr/Asst.Hrbrmstr (3)	9,382	9,382	9,382	4
5	4,737	4,185	7,700	5. Part Time/Temp & Overtime	8,400	8,400	8,400	5
6	258	219	1,123	6. Personal Services Safety Bonus	1,807	1,807	1,807	6
7			11,068	7. Personnel Policy/Salary Range Review (CC TBD)	0	0	0	7
8	18,046	17,017	22,940	8. Payroll Taxes, Wrkr Comp Ins	26,822	26,822	26,822	8
9	63,129	72,615	81,795	9. Health Insurance, Pension	94,319	94,319	94,319	9
10	233,513	246,581	287,373	10. TOTAL PERSONAL SERVICES	331,595	331,595	331,595	10
				MATERIALS & SERVICES				
1	173,581	168,945	230,900	1. Materials & Services (Page 13)	250,200	250,200	250,200	1
2				2.				2
3				3.				3
4	173,581	168,945	230,900	4. TOTAL MATERIALS & SERVICES	250,200	250,200	250,200	4
				CAPITAL OUTLAY				
1	1,463	4,222	15,500	1. Equipment: Field, WWTP, Safety, Office	14,050	14,050	14,050	1
2		5,672		2. Vehicle-Pickup, Mini Lfty Dumpy (portion)	8,800	8,800	8,800	2
3	16,690	14,417	45,500	3. WWTP & System Improvements	38,000	38,000	38,000	3
4	6,218	2,830	2,400	4. Maintenance Shop Construction (@WWTP)	0	0	0	4
5	0	0	338,260	5. Future Sewer Improvements (former System Reserve	373,040	373,040	373,040	5
6	0	0	267,745	6. Future Sewer Improvements (former SDC Reserve)	284,340	284,340	284,340	6
7	0	0	30,000	7. Future Equipment Acquisition	30,000	30,000	30,000	7
8	24,371	27,141	699,405	8. TOTAL CAPITAL OUTLAY	748,230	748,230	748,230	8
				TRANSFERRED TO OTHER FUNDS				
1	2,190	2,610	2,902	1. Transfer to Sanitary Bond Fund (SDC)	1,030	1,030	1,030	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6			50,000	6. General Operating Contingency	50,000	50,000	50,000	6
7	2,190	2,610	52,902	7. TOTAL TRANSFERS & CONTINGENCY	51,030	51,030	51,030	7
	433,655	445,277	1,270,580	TOTAL EXPENDITURES	1,381,055	1,381,055	1,381,055	
	841,965	970,843	196,505	UNAPPROPRIATED ENDING FUND BALANCE	261,825	261,825	261,825	
	1,275,620	1,416,120	1,467,085	TOTAL	1,642,880	1,642,880	1,642,880	

NOTE: Personal Services- adopted 2.1% COLA, 5% max merit/position, vacant operator position

Capital Outlay: Line 1- decant & wtr pumps, vac system/trlr, SCADA operator monitor, shop compressor, other
Line 3 - WWTP floor, I & I $20K, other
Line 5- Beg. Bal + 10% user fee rev (11/12) transfer + estimated interest earnings
Line 6- Beg. Bal + SDC rev est (5 x $4347) + estimated interest - transfer to SB (25% 11/12 SDC rev)
Line 7- 6 years accumulation for future @ $5K/yr

Transfers: Line 1- used 25% 11/12 SDC revenue (not required, reduces annual tax levied)

LB-31

DETAILED EXPENDUITURES

SANITARY SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

	-------HISTORICAL DATA-------				BUDGET FOR NEXT YEAR 2013-14			
	-----ACTUAL------		ADOPTED					
	SECOND PRECEDING 2010-11	FIRST PRECEDING 2011-12	BUDGET THIS YEAR 2012-13	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	5,657	5,391	9,400	1. Insurance & Bonds	10,500	10,500	10,500	1
2	3,682	4,476	4,800	2. Office Maint. & Supplies	6,000	6,000	6,000	2
3	4,555	4,220	4,600	3. Telephone & Communications	4,600	4,600	4,600	3
4	41,314	38,933	45,000	4. Plant & System Maintenance	53,500	53,500	53,500	4
5	42,877	36,565	56,000	5. Sludge Disposal	60,000	60,000	60,000	5
6	975	3,102	4,500	6. Equipment Maintenance	4,500	4,500	4,500	6
7	0	0	1,500	7. Equipment Rental	1,500	1,500	1,500	7
8	2,886	3,520	5,200	8. Motor Vehicle Maintenance	5,200	5,200	5,200	8
9	51,324	53,012	60,000	9. Electricity Expense	60,000	60,000	60,000	9
10	802	731	1,000	10. Utilities & Garbage Service	1,000	1,000	1,000	10
11	10,845	9,564	16,000	11. Supplies	19,000	19,000	19,000	11
12	1,703	1,823	1,600	12. Tests	1,600	1,600	1,600	12
13	0	0	100	13. Travel, Training, Meetings	100	100	100	13
14	1,630	744	3,000	14. Tuition, Education	4,000	4,000	4,000	14
15	2,082	2,191	2,600	15. Memberships, Permits & Fees	2,600	2,600	2,600	15
16	2,975	2,300	4,000	16. Professional Services (inc Atty, Eng, Acctg)	4,500	4,500	4,500	16
17	0	0	100	17. Miscellaneous	100	100	100	17
18	0	0	10,000	18. Influent & Infiltration Reduction	10,000	10,000	10,000	18
19	274	2,373	1,500	19. Equipment & Tools (new)	1,500	1,500	1,500	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
	173,581	168,945	230,900	TOTAL	250,200	250,200	250,200	

NOTE Line 1- est. 9.6% increase, less CIS equity distribution (all)
Line 3- includes alarm systems
Line 4- Lift Sta Pump ovhls $20K, WWTP $3K, UV lites $3,500, Generator (3) load test/coolant $11K, U & C
Line 5- Two Hauls/disposal
Line 6- gen maint agrmnt, other
Line 16- Audit $2,500, Legal/Eng/Other $2,000
Line 18- Inspection only (inc big line tv), see Capital Outlay for Rehab work
Line 19- Small Equip/Tools, Fixed Asset Capitalization amt increased to $1,000/Res. # 356 (Dec 2005)

LB-35

DEBT SERVICE FUND

RESOURCES AND REQUIREMENTS

SANITARY BOND FUND

Bonded Debt Payments are for:
General Obligation Bonds

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2013-14

	HISTORICAL DATA – ACTUAL – SECOND PRECEDING 2010-11	FIRST PRECEDING 2011-12	ADOPTED BUDGET THIS YEAR 2012-13	RESOURCE DESCRIPTION		PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE					
1	118,795	131,172	113,600	1. Available Cash on Hand (Cash Basis)		123,890	123,890	123,890	1
2				2. Net Working Capital (Accrual Basis)					2
3	5,284	6,640	5,200	3. Previous Levied Taxes to be Rec'd		4,600	4,600	4,600	3
4	1,235	1,065	1,100	4. Nonresident Agreement Taxes		900	900	900	4
5	563	599	500	5. Interest		200	200	200	5
6	2,190	2,610	2,902	6. Transfer from Sewer Fund (former SDC Reserve)		1,030	1,030	1,030	6
7	157,699	154,691	154,147	7. Gleneden Sanitary Debt Share		134,386	134,386	134,386	7
8	285,766	296,777	277,449	8. Total Resources, Except Taxes to be Levied		265,006	265,006	265,006	8
9			99,419	9. Taxes Estimated to be Received		47,534	47,534	47,534	9
10	112,692	97,697		10. Taxes Collected in Year Levied					10
11									11
12	398,458	394,474	376,868	12. TOTAL RESOURCES		312,540	312,540	312,540	12
				REQUIREMENT DESCRIPTION					
				BOND PRINCIPAL PAYMENTS					
				Issue	Payment Date				
1	132,615	138,469	144,384	1. Series 1999	12/12	0	0	0	1
2				2. G.O. Refunding Series 2012	12/13	170,000	170,000	170,000	2
3				3.					3
4	132,615	138,469	144,384	4. TOTAL PRINCIPAL		170,000	170,000	170,000	4
				BOND INTEREST PAYMENTS					
				Issue	Payment Date				
1	134,671	128,239	121,386	1. Series 1999	12/12	0	0	0	1
2				2. G.O. Refunding Series 2012	12/13-6/14	61,700	61,700	61,700	2
3				3.					3
4	134,671	128,239	121,386	4. TOTAL INTEREST & FEES		61,700	61,700	61,700	4
				UNAPPROPRIATED BALANCE FOR FOLLOWING YEAR BY					
				Issue	Payment Date				
1			111,098	1. Series 1999	12/13	0	0	0	1
2				2. G.O. Refunding Series 2012	12/14	80,840	80,840	80,840	2
3				3.					3
	131,172	127,766	111,098	UNAPPROPRIATED ENDING FUND BALANCE		80,840	80,840	80,840	
	398,458	394,474	376,868	TOTAL REQUIREMENTS		312,540	312,540	312,540	

NOTE: Transfer from Sewer (former SDC Res) reduces annual levy, not required - used 25% of SDC revenue 11/12
GSD share based on EDU (58%)

LB-20

RESOURCES

WATER SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2013-14

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2010-11	FIRST PRECEDING 2011-12	ADOPTED BUDGET THIS YEAR 2012-13	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	737,484	651,157	403,920	2. Net Working Capital (Accrual Basis)	651,380	651,380	651,380	2
3				3. Previous Levied Taxes to Be Received				3
4	2,189	572	600	4. Interest	600	600	600	4
5	2,738	3,000	3,200	5. Transfer from Harbor Fund-User Fee	3,400	3,400	3,400	5
6			8,000	6. Transfer from Miroco Reserve (landslide/line rpr)	0	0	0	6
7				7.				7
9				OTHER RESOURCES				9
10	385,519	435,633	436,000	10. User Fees	440,000	440,000	440,000	10
11	4,410	1,414	4,270	11. Connection/Inspection Fees	4,360	4,360	4,360	11
12	20,450	4,988	25,550	12. Water System SDC	26,290	26,290	26,290	12
13	8,358	141,411	10,000	13. Miscellaneous	10,000	10,000	10,000	13
14	11,888	10,190	8,492	14. Miroco Billing for Water B & I Share	8,010	8,010	8,010	14
15		640	0	15. Miroco Billing for Reserve	0	0	0	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	1,173,036	1,249,005	900,032	32. TOTAL RESOURCES, Except Tax to be Levied	1,144,040	1,144,040	1,144,040	32
33				33. TAXES Estimated to be Received				33
34				34. TAXES COLLECTED IN YEAR LEVIED				34
35	1,173,036	1,249,005	900,032	35. TOTAL RESOURCES	1,144,040	1,144,040	1,144,040	35

NOTE: beginning balance includes frmr res $102,650, SDC $285,810
Line 10- rate sch increase $2.50/mo/EDU, eff 9/1/13 (ORD 288)
Line 11- estimate 5 inspect/connect fee @ $872 (2.1% increase ovr CY $854)
Line 12- est 5 SDC @ $5,258 (2.89% ENR increase ovr CY $5,110)
Line 14- Portion of Miroco customer billing for Wtr B&I share
Line 15- Miroco Reserve fund balance deficient, Agreement does not include provision/billing for reserve

LB-30 EXPENDITURE SUMMARY

WATER SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2013-14

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2010-11	FIRST PRECEDING 2011-12	ADOPTED BUDGET THIS YEAR 2012-13	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	47,058	46,244	42,575	1. Superintendent, Supervisor (2)	42,376	42,376	42,376	1
2	34,229	35,480	37,051	2. Recorder, Acctg, Clerk, Secretary (4)	39,818	39,818	39,818	2
3	18,335	18,721	19,906	3. Lead Operator, Plant Operators (3)	40,701	40,701	40,701	3
4	43,347	44,106	44,062	4. Utility Wkrs, Maint Wrkr/Asst Hrbrmstr (3)	40,653	40,653	40,653	4
5	3,956	4,045	8,800	5. Part time/Temp & Overtime	9,600	9,600	9,600	5
6	263	223	1,004	6. Personal Services Bonus	1,558	1,558	1,558	6
7			9,839	7. Personnel Policy/Salary Range Review (CC TBD)	0	0	0	7
8	16,467	16,479	21,029	8. Payroll Taxes, Wrkr Comp Ins	22,832	22,832	22,832	8
9	61,531	70,127	74,464	9. Health, LTD Insurance, Pension	79,427	79,427	79,427	9
10	225,186	235,425	258,730	10. TOTAL PERSONAL SERVICES	276,965	276,965	276,965	10
				MATERIALS & SERVICES				
1	160,311	452,689	134,300	1. Materials & Services (Page 17)	134,700	134,700	134,700	1
2				2.				2
3				3.				3
4	160,311	452,689	134,300	4. TOTAL MATERIALS & SERVICES	134,700	134,700	134,700	4
				CAPITAL OUTLAY				
1	1,463	2,239	13,000	1. Equipment: Field, WTP, Safety, Office	11,050	11,050	11,050	1
2	113,733	43,691	104,500	2. Plant & System Improvements	128,000	128,000	128,000	2
3		8,633		3. Vehicles-Pickup, Mini Lfty Dumpy (portion)	8,800	8,800	8,800	3
4	6,218	2,705	2,400	4. Maintenance Shop Construction (@WWTP)	0	0	0	4
5	0	0	45,300	5. Future Water Improvements (former reserve)	147,150	147,150	147,150	5
6	0	0	212,807	6. Future Water Improvements (former SDC reserve)	246,210	246,210	246,210	6
7	0	0	30,000	7. Future Equipment Acquisition	30,000	30,000	30,000	7
8	121,414	57,268	408,007	8. TOTAL CAPITAL OUTLAY	571,210	571,210	571,210	8
				TRANSFERRED TO OTHER FUNDS				
1	11,888	10,190	8,492	1. Transfer to Water Bond Fund (Miroco Share)	8,010	8,010	8,010	1
2		640	0	2. Transfer to Miroco Water Reserve Fund (Miroco)	0	0	0	2
3	3,080	3,824	5,113	3. Transfer to Water Bond Fund (SDC)	1,250	1,250	1,250	3
4				4.				4
5				5.				5
6				6.				6
7			20,000	7. General Operating Contingency	50,000	50,000	50,000	7
8	14,968	14,654	33,605	8. TOTAL TRANSFERS & CONTINGENCY	59,260	59,260	59,260	8
	521,879	760,036	834,642	TOTAL EXPENDITURES	1,042,135	1,042,135	1,042,135	
	651,157	488,969	65,390	UNAPPROPRIATED ENDING FUND BALANCE	101,905	101,905	101,905	
	1,173,036	1,249,005	900,032	TOTAL	1,144,040	1,144,040	1,144,040	

NOTE: Personal Services: adopted 2.1% COLA, 5% max merit/position, vacant operator position

Capital Outlay Line 1 - vac system/trlr, SCADA operator monitor, shop compressor, other

Line 2- Cliff, Pettinger ln upgrades $66K, 3 hydrnts, 2" mtrs (8), RC mtr, No.Res clvrt, WTP autochem/SCADA, roof,compressor, U&C

Line 3- portion CS/CFS pickup, mini lifty dumpy

Line 5- Beg. bal + 10% sales revenue (11/12) transfer + estimated interest

Line 6- Beg. bal + SDC rev est (5 x $5258) + est interest - transfer to WB (25% 11/12 SDC rev) - $66K Cliff & Pettinger lines

Line 7- 6 years accumulation @ $5K/yr

Transfers: Line 1- Miroco customers B&I share

Line 3- used 25% 11/12 SDC revenue (not required, reduces annual tax levied)

LB-31 DETAILED EXPENDUITURES

-------HISTORICAL DATA------- **WATER SERVICE FUND** CITY OF DEPOE BAY, LINCOLN COUNTY

	-----ACTUAL------ SECOND PRECEDING 2010-11	FIRST PRECEDING 2011-12	ADOPTED BUDGET THIS YEAR 2012-13	EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2013-14 PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	5,727	5,567	9,200	1. Insurance & Bonds	10,300	10,300	10,300	1
2	4,103	4,933	4,800	2. Office Maint. & Supplies	7,000	7,000	7,000	2
3	2,209	2,305	2,600	3. Telephone & Communications	2,600	2,600	2,600	3
4	31,578	46,677	42,000	4. Plant & System Maintenance	43,100	43,100	43,100	4
5	870	890	2,200	5. Equipment Maintenance	2,200	2,200	2,200	5
6	0	0	100	6. Equipment Rental	100	100	100	6
7	3,720	4,536	5,000	7. Motor Vehicle Maintenance	5,000	5,000	5,000	7
8	18,224	19,149	21,000	8. Electricity Expense	23,000	23,000	23,000	8
9	802	761	1,000	9. Utilities & Garbage Service	1,000	1,000	1,000	9
10	11,170	16,210	24,000	10. Supplies	24,000	24,000	24,000	10
11	3,702	2,030	5,000	11. Tests	5,000	5,000	5,000	11
12	0	133	100	12. Travel, Training, Meetings	100	100	100	12
13	1,475	550	3,000	13. Tuition, Education	4,000	4,000	4,000	13
14	713	677	1,200	14. Memberships, Permits & Fees	1,200	1,200	1,200	14
15	75,937	46,713	4,000	15. Professional Services (inc Atty, Eng, Acctg)	4,500	4,500	4,500	15
16	0	300,160	7,600	16. Miscellaneous	100	100	100	16
17	81	1,398	1,500	17. Equipment & Tools (new)	1,500	1,500	1,500	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
	160,311	452,689	134,300	TOTAL	134,700	134,700	134,700	

NOTE: Line 1- est. 9.6% increase, less CIS Equity distribution (all remaining)
Line 4- pond clean $5K, WTP sdwlk, windows, door $2K, U&C
Line 15- Prof. Svcs: Audit $2,500, Legal/Eng/Other $2,000
Line 17- Small Equip/Tools, Fixed Asset Capitalization amt increased to $$1,000/Res.# 356 (Dec 2005)

LB-10

Established by Res.# 283, June 6, 2000
for Miroco Water System

SPECIAL FUND
RESOURCES AND REQUIREMENTS

Last Year for Fund 2025

CITY OF DEPOE BAY, LINCOLN COUNTY

MIROCO WATER RESERVE FUND

BUDGET FOR NEXT YEAR 2013-14

	-------HISTORICAL DATA-------							
	-----ACTUAL------		ADOPTED					
	SECOND PRECEDING 2010-11	FIRST PRECEDING 2011-12	BUDGET THIS YEAR 2012-13	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	44,061	44,211	44,260	1. Available Cash on Hand (Cash Basis)	36,930	36,930	36,930	1
2				2. Net Working Capital (Accrual Basis)				2
3				3. Previous Levied Taxes to be Received				3
4	150	46	50	4. Interest	30	30	30	4
5		640	0	5. Transfer from Water Fund (Miroco)				5
6				6.				6
7				7.				7
8	44,211	44,897	44,310	8. Total Resources, Except Taxes to be Levied	36,960	36,960	36,960	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	44,211	44,897	44,310	12. TOTAL RESOURCES	36,960	36,960	36,960	12
				REQUIREMENT DESCRIPTION				
1			8,000	1. Transfer to Water Fund	0	0	0	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7				7.				7
8				8.				8
9				9.				9
10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				14.				14
15	0	0	8,000	15. TOTAL EXPENDITURES	0	0	0	15
	44,211	44,897	36,310	16. Reserved for Future Expenditure	36,960	36,960	36,960	
	44,211	44,897	44,310	TOTAL REQUIREMENTS	36,960	36,960	36,960	

NOTE Per agreement, fund bal is $30,000, adjusted annually by ENR CCI, balance is deficient

LB-35

DEBT SERVICE FUND

RESOURCES AND REQUIREMENTS

Bonded Debt Payments are for:
General Obligation Bonds

CITY OF DEPOE BAY, LINCOLN COUNTY

WATER BOND FUND

BUDGET FOR NEXT YEAR 2013-14

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2010-11	FIRST PRECEDING 2011-12	ADOPTED BUDGET THIS YEAR 2012-13	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	120,101	131,052	114,660	1. Available Cash on Hand (Cash Basis)	127,520	127,520	127,520	1
2				2. Net Working Capital (Accrual Basis)				2
3	8,074	9,248	7,300	3. Previous Levied Taxes to be Rec'd	8,400	8,400	8,400	3
4	676	221	300	4. Interest	210	210	210	4
5	3,080	3,824	5,113	5. Transfer from Water Fund (former Wtr SDC Res)	1,250	1,250	1,250	5
6	11,888	10,190	8,492	6. Transfer From Water Fund (Miroco Share)	8,010	8,010	8,010	6
7				7.				7
8	69,398	58,467	58,470	8. FmHA/RECD Reserve Balance 7/1/13	0	0	0	8
9	213,217	213,002	194,335	9. Total Resources, Except Taxes to be Levied	145,390	145,390	145,390	9
10			146,739	10. Taxes Necessary to Balance	132,350	132,350	132,350	10
11	157,067	149,182		11. Taxes Collected in Year Levied				11
12								12
13	370,284	362,184	341,073	13. TOTAL RESOURCES	277,740	277,740	277,740	13
				REQUIREMENT DESCRIPTION				
				BOND PRINCIPAL PAYMENTS				
				Issue / Payment Date				
1	62,827	65,006	67,281	1. OECD SDWRLF 2006 Issue 12/12	0	0	0	1
2	13,950	24,212	15,375	2. RECD (1992) 1996 Issue 91-03 3/13	0	0	0	2
3	2,123	3,658	2,340	3. RECD (1995) 1996 Issue 91-05 3/13	0	0	0	3
4				4. G.O. Refunding Series 2012 12/13	100,000	100,000	100,000	4
5	78,900	92,876	84,996	5. TOTAL PRINCIPAL	100,000	100,000	100,000	5
				BOND INTEREST PAYMENTS				
				Issue / Payment Date				
1	49,892	47,713	45,438	1. OECD SDWRLF 2006 Issue 12/12	0	0	0	1
2	35,623	34,931	34,198	2. RECD (1992) 1996 Issue 91-03 3/13	0	0	0	2
3	5,419	5,314	5,202	3. RECD (1995) 1996 Issue 91-05 3/13	0	0	0	3
4				4. G.O. Refunding Series 2012 12/13 - 6/14	60,190	60,190	60,190	4
5	90,934	87,958	84,838	5. TOTAL INTEREST	60,190	60,190	60,190	5
				UNAPPROPRIATED BALANCE FOR FOLLOWING YEAR BY				
				Issue / Payment Date				
1			112,719	1. OECD SDWRLF 2006 issue 12/13	0	0	0	1
2				2. G.O. Refunding Series 2012 12/14	117,550	117,550	117,550	2
3			58,520	3. FmHA/RECD Reserve @ 6/30/14	0	0	0	3
	200,450	181,350	171,239	UNAPPROPRIATED ENDING FUND BALANCE	117,550	117,550	117,550	
	370,284	362,184	341,073	TOTAL REQUIREMENTS	277,740	277,740	277,740	

NOTE: Transfer from Water (former SDC res) reduces annual levy, not required - used 25% SDC rev 11/12
Trans from Water (Miroco share) based on their % of wtr consumption, collected thru billings

LB-20 RESOURCES

PARKS & BUILDINGS FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2013-14

	HISTORICAL DATA: ACTUAL: SECOND PRECEDING 2010-11	FIRST PRECEDING 2011-12	ADOPTED BUDGET THIS YEAR 2012-13	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	286,381	265,947	315,240	2. Net Working Capital (Accrual Basis)	314,010	314,010	314,010	2
3				3. Previous Levied Taxes to Be Received				3
4	875	441	500	4. Interest	500	500	500	4
5	100,000	140,000	180,000	5. Transfer from General Fund	250,000	250,000	250,000	5
6		45,158		6. Transfer from General Fund SLAP Proj Close-out	0	0	0	6
7				7.				7
9				OTHER RESOURCES				9
10	1,623	1,680	2,870	10. Parks System SDC	2,960	2,960	2,960	10
11	1,938	2,488	2,400	11. Rental Fees (Community Hall, Gazebo, BBQ)	2,500	2,500	2,500	11
12	8,662	5,374	10,940	12. Memorial Plaque/Bench Sales	10,940	10,940	10,940	12
13	306	1,685	50	13. Miscellaneous	100	100	100	13
14	1,313	0	100	14. Donations (Park Improvements, Other)	100	100	100	14
15		5,000		15. DLCD Grant-Parks Master Plan Update				15
16		15,000		16. Lincoln County ECD Grant (City Park Bridge Rplc)				16
17			47,600	17. OPRD RTP Grant (City Park Bridge Replace)	47,600	47,600	47,600	17
18		9,816	8,500	18. OPRD LG Grant (City Park Nature Trail)				18
19				19. OPRD LG Grant (Hwy 101 Scenic Park/Master Plan)	22,760	22,760	22,760	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	401,098	492,589	568,200	32. TOTAL RESOURCES, Except Tax to be Levied	651,470	651,470	651,470	32
33				33. TAXES Estimated to be Received				33
34				34. TAXES COLLECTED IN YEAR LEVIED				34
35	401,098	492,589	568,200	35. TOTAL RESOURCES	651,470	651,470	651,470	35

NOTE: Beg. bal inc. frmr CityHall Res $110,060, SDC $93,340, LC grant/pk brdg $15K, SLAP (ded) $45,600

Line 5- Transfer to balance budget

Line 10- revenue est. based on 5 SDC @ $591 (2.89% ENR increase over CY $574)

Line 12- Estimate based on 30 plaques @ $298, 1 bench @ $2,000

Line 17- Awarded (delayed by federal budget), work in progress

line 19- app submitted April 2013

LB-30 EXPENDITURE SUMMARY

PARKS & BUILDINGS FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2013-14

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2010-11	FIRST PRECEDING 2011-12	ADOPTED BUDGET THIS YEAR 2012-13	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	9,605	10,956	12,669	1. Superintendent, Supervisor (2)	12,943	12,943	12,943	1
2	16,419	16,857	17,514	2. Recorder, Acctg, Clerk, Secretary (4)	18,889	18,889	18,889	2
3	19,797	22,419	27,334	3. Utility Wrkrs,Maint Wrkr/Asst Hrbrmstr, Hbrmstr (4)	32,052	32,052	32,052	3
4	25	231	220	4. Overtime & Part Time/Temp	240	240	240	4
5	90	76	361	5. Personal Services Bonus	561	561	561	5
6			4,099	6. Personnel Policy/Salary Range Review (CC TBD)	0	0	0	6
7	5,040	5,670	7,513	6. Payroll Taxes, Wrkr Comp Ins	8,246	8,246	8,246	7
8	19,933	23,945	28,022	7. Health, LTD Insurance, Pension	33,331	33,331	33,331	8
9	70,909	80,154	97,732	8. TOTAL PERSONAL SERVICES	106,262	106,262	106,262	9
				MATERIALS & SERVICES				
1	28,611	30,901	65,395	1. Materials & Services (Page 22)	62,420	62,420	62,420	1
2				2.				2
3				3.				3
4	28,611	30,901	65,395	4. TOTAL MATERIALS & SERVICES	62,420	62,420	62,420	4
				CAPITAL OUTLAY				
1	7,094	0	10,000	1. Park Improvements	41,000	41,000	41,000	1
2	10,112	9,916	6,000	2. Building/Facilities Improvements/Construction	36,000	36,000	36,000	2
3	3,963	4,218	6,500	3. Memorial Plaques & Benches	6,500	6,500	6,500	3
4	731	0	13,500	4. Equipment: Field, Safety, Office	19,100	19,100	19,100	4
5		5,745		5. Vehicles-Pickup, Mini Lfty Dumpy (portion)	8,800	8,800	8,800	5
6	10,622	24,764	18,000	6. Park Trails/Improvements (City Park)	0	0	0	6
7	0	54	78,600	7. City Park Bridge Project	90,000	90,000	90,000	7
8	3,109	1,352	1,300	8. Maintenance Shop Construction (@ WWTP)	0	0	0	8
9	0	0	110,090	9. Future City Hall Restoration (former reserve fund)	110,100	110,100	110,100	9
10	0	0	85,060	10. Future Park Imp/Acq (frmr SDC reserve)	86,300	86,300	86,300	10
11	0	0	70,300	11. Future Park Land Acquisition	75,540	75,540	75,540	11
12	35,631	46,049	399,350	11. TOTAL CAPITAL OUTLAY	473,340	473,340	473,340	12
				TRANSFERRED TO OTHER FUNDS				
1	0	0	0	1.	0	0	0	1
2				2.				2
4			5,000	3. General Operating Contingency	5,000	5,000	5,000	4
5	0	0	5,000	4. TOTAL TRANSFERS & CONTINGENCY	5,000	5,000	5,000	5
	135,151	157,104	567,477	TOTAL EXPENDITURES	647,022	647,022	647,022	
	265,947	335,485	723	UNAPPROPRIATED ENDING FUND BALANCE	4,448	4,448	4,448	
	401,098	492,589	568,200	TOTAL	651,470	651,470	651,470	

NOTE: Personal Services- adopted 2.1% COLA, 5% max merit/position

Capital Outlay: Line 1- Hwy 101 Scenic Park $29K (OPRD) Pks Comm: Mstr Plan Implementation $10K, Hrbr Hstry Sign

Line 2- Community Hall pkg lot pave,sidewalks $30K, bldgs U&C

Line 3- based on 30 plaques @ $149, 1 bench @ $2K

Line 4- portion wood chipper, vac system/trlr, shop compressor, tables & benches $10K, other

Line 7- OPRD RTP grant award, Lincoln County grant/upgarde MV access- cost increase

Line 9- Beg. bal + estimated interest

Line 10- Beg. bal + SDC rev estimate (5 x $591) + estimated interest, less Mstr Plan Implementation $10K

Line 11- Accumulate funds for future acquisitions @$5K/yr, (bal includes SLAP dedicated $)

LB-31

DETAILED EXPENDUITURES

PARKS & BUILDINGS FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2013-14

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2010-11	FIRST PRECEDING 2011-12	ADOPTED BUDGET THIS YEAR 2012-13	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	1,775	1,812	2,800	1. Insurance & Bonds	3,300	3,300	3,300	1
2	925	1,356	1,400	2. Office Maint. & Supplies	2,500	2,500	2,500	2
3	563	726	700	3. Telephone & Communications	750	750	750	3
4	3,936	5,030	7,000	4. Buildings Maintenance	7,000	7,000	7,000	4
5	2,153	1,687	14,000	5. Parks Maintenance	14,000	14,000	14,000	5
6	0	0	500	6. Memorial Wall Maintenance	700	700	700	6
7	364	819	1,000	7. Equipment Maintenance & Rental	1,000	1,000	1,000	7
8	1,832	1,505	2,800	8. Motor Vehicle Maintenance	2,800	2,800	2,800	8
9	4,469	4,419	5,600	9. Electricity Expense	6,000	6,000	6,000	9
10	2,781	3,216	3,600	10. Utilities & Garbage Service	4,000	4,000	4,000	10
11	1,590	2,917	5,000	11. Supplies	5,000	5,000	5,000	11
12	1,276	1,554	13,000	12. Professional Svcs (inc Atty, Eng, Acctg)	7,500	7,500	7,500	12
13	0	0	50	13. Miscellaneous	50	50	50	13
14	0	0	200	14. Skatepark Area Maintenance	0	0	0	14
15	3,600	3,672	3,745	15. Restroom Lease (Woodmark)	3,820	3,820	3,820	15
16	2,605	1,569	3,000	16. Restroom Maintenance/Supplies (Woodmark)	3,000	3,000	3,000	16
17	742	619	1,000	17. Equipment & Tools (new)	1,000	1,000	1,000	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
	28,611	30,901	65,395	TOTAL	62,420	62,420	62,420	

NOTE: Line 1- est. 9.6% increase, less CIS Equity distribution (all remaining)
Line 5- City Park dirt/leveling $5K, Adopt A Planter, 10 days LC wk crew, U & C
Line 12- Prof Svcs: Audit $2,500, Legal/Eng/Other (surveyor, eng design- SVAs) $5K
Line 15- 4th year of renegotiated 5 yr lease (2% annual increase), expires Feb 2016
Line 16- Downtown restrooms, eff: Feb. 2001, reneg Feb 2011, expires Feb. 2016
Line 17- Small tools/equip, Fixed Asset Caplitalization amt increased to $1,000/Res. # 356 (Dec.2005)

LB-10

SPECIAL FUND

RESOURCES AND REQUIREMENTS

CITY OF DEPOE BAY, LINCOLN COUNTY

SALMON ENHANCEMENT PROJECT FUND

BUDGET FOR NEXT YEAR 2013-14

	-------HISTORICAL DATA------- -----ACTUAL----- SECOND PRECEDING 2010-11	FIRST PRECEDING 2011-12	ADOPTED BUDGET THIS YEAR 2012-13	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	3,663	3,664	3,580	2. Net Working Capital (Accrual Basis)	3,452	3,452	3,452	2
3				3. Previous Levied Taxes to be Received				3
4	12	4	10	4. Interest	2	2	2	4
5	0	0	100	5. Specialty Item Sales	100	100	100	5
6	200	50	50	6. Donations	50	50	50	6
7				7.				7
8	3,875	3,718	3,740	8. Total Resources, Except Taxes to be Levied	3,604	3,604	3,604	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	3,875	3,718	3,740	12. TOTAL RESOURCES	3,604	3,604	3,604	12
				REQUIREMENT DESCRIPTION				
1	211	138	3,740	1. Maintenance & Supplies	3,604	3,604	3,604	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7				7.				7
8				8.				8
9				9.				9
10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				14.				14
15	211	138	3,740	15. TOTAL EXPENDITURES	3,604	3,604	3,604	15
	3,664	3,580	0	16. Unappropriated Ending Fund Balance	0	0	0	
	3,875	3,718	3,740	TOTAL REQUIREMENTS	3,604	3,604	3,604	

LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

CITY OF DEPOE BAY, LINCOLN COUNTY

911 EMERGENCY TELEPHONE TAX FUND

BUDGET FOR NEXT YEAR 2013-14

	------HISTORICAL DATA------ -----ACTUAL----- SECOND PRECEDING 2010-11	FIRST PRECEDING 2011-12	ADOPTED BUDGET THIS YEAR 2012-13	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	0	0	0	2. Net Working Capital (Accrual Basis)				2
3				3. Previous Levied Taxes to be Received				3
4				4.				4
5	6,998	6,891	7,200	5. 911 Excise Tax / DAS	0	0	0	5
6				6.				6
7				7.				7
8	6,998	6,891	7,200	8. Total Resources, Except Taxes to be Levied	0	0	0	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	6,998	6,891	7,200	12. TOTAL RESOURCES	0	0	0	12

	2010-11	2011-12	2012-13	REQUIREMENT DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
1	6,998	6,891	7,200	1. DAS distribution to Lincoln County	0	0	0	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7				7.				7
8				**Discontinue Fund - budgeting no longer required, included for historical information only**				8
9				9.				9
10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				14.				14
15	6,998	6,891	7,200	15. TOTAL EXPENDITURES	0	0	0	15
	0	0	0	16. Unappropriated Ending Fund Balance	0	0	0	
	6,998	6,891	7,200	TOTAL REQUIREMENTS	0	0	0	

NOTE: DAS distributes directly to Lincoln County; SB 1559, effective Jan 1, 2013 no longer required to include in budget (not governing authority)

LB-40 | SUPPLEMENTAL INFORMATION | Adopted

COLA 2.1%

CITY OF DEPOE BAY

PERSONAL SERVICES SUMMARY

MERIT 5%(max)

SALARIES PAID FROM MORE TH AN ONE SOUR E

BUDGET 13-14

	POSITION DESCRIPTION	TOTAL	CITY	STREET	PORT	SEWER	WATER	PARK/BLDG	
1	Field Superintendent (auto $3600)	83,837	26,828	5,869	12,576	17,606	9,222	11,737	1
2	Field Supervisor	60,280	3,014	1,206	1,206	20,495	33,154	1,206	2
3	Plant Operator (1)	52,113				41,690	10,423		3
4	Lead WW Plant Operator (2)	58,058				49,349	8,709		4
5	Plant Operator (3) vacant	43,137				21,569	21,569		5
6	Utility Worker	38,890		8,556	1,167	2,722	23,334	3,111	6
7	Utility Worker Supernumerary	44,138		17,655	883	4,414	15,448	5,738	7
8	Maint Worker/Asst Hrbrmstr	37,426		8,608	8,982	2,246	1,871	15,719	8
9	Harbormaster/Utility Worker	39,388			31,904			7,484	9
10	Recorder	77,021	33,119	6,162	7,702	12,323	11,553	6,162	10
11	Accounting Clerk	47,443	11,861	7,116	7,116	7,116	7,116	7,116	11
12	Billing Clerk	43,161	2,158	2,158	12,085	12,085	12,517	2,158	12
13	Secretary	43,161	17,264	863	4,316	8,632	8,632	3,453	13
14	Part Time/Temp	8,050			8,050				14
15	Overtime (718 hr/yr, inc hol)	24,000	3,360	240	2,160	8,400	9,600	240	15
16	Personal Services Safety Bonus	6,230	935	498	872	1,807	1,558	561	16
17									17
18	**SALARIES TOTAL**	**706,333**	**98,539**	**58,931**	**99,019**	**210,455**	**174,705**	**64,684**	18
19	Payroll Tax-FICA	54,034	7,538	4,508	7,575	16,100	13,365	4,948	19
20	Payroll Tax-SUI (2.2%)	15,539	2,168	1,296	2,178	4,630	3,844	1,423	20
21	Workers Comp-CCIS (inc.Volntrs)	23,430	703	3,515	5,623	6,092	5,623	1,874	21
22									22
23	TAXES & WRKR COMP TOTAL	93,004	10,409	9,319	15,377	26,822	22,832	8,246	23
24									24
25	Health (med/dent/vis) Insurance	213,370	25,738	18,987	32,333	61,295	52,818	22,199	25
26	Retirement-PERS	111,208	17,150	10,128	14,643	32,337	26,045	10,904	26
27	Long Term Disability (LTD) Ins	2,331	331	210	310	687	564	228	27
28	INSURANCE & PERS TOTAL	326,908	43,219	29,325	47,287	94,319	79,427	33,331	28
29									29
30									30
31									31
	GRAND TOTAL	**1,126,245**	**152,166**	**97,575**	**161,682**	**331,595**	**276,964**	**106,261**	

NOTES: Line 16- 100% of estimated savings from reduced experience rate (.79)

Line 20- 2013 rate

Line 21- used overall 6.1% increase to classification rates,ERP factor (.79) applied

Line 25- 6 month existing rate, Jan 2014 estimated NTE increases 5% med, 5.8% vis, 4% ODS, 0% WD

Line 26- PERB actuarial employer rate eff 7/1/13-7/1/15: Tier 1/2: 17.5%, OPSRP 15.44%

Line 27- no rate change, 33.6 cnts/$100 salary + 60 cnts/emp/mo (no OT, seasonal,bonus $)

LB-40

SUPPLEMENTAL INFORMATION

CITY OF DEPOE BAY

EXPENSES PAID FROM MORE THAN ONE SOURCE

MATERIALS & SERVICES SUMMARY

Adopted

BUDGET 13-14

	DESCRIPTION	TOTAL	CITY	STREET	PORT	SEWER	WATER	PARK/BLDG	
1	Insurance & Bonds	35,000	3,300	3,000	4,600	10,500	10,300	3,300	1
2	Memberships, Permits, Fees	10,000	5,000	0	1,200	2,600	1,200	0	2
3	Office Maint & Supplies	42,000	10,000	1,500	15,000	6,000	7,000	2,500	3
4	Telephone & Communications	16,850	6,200	900	1,800	4,600	2,600	750	4
5	Travel & Meeting Expense	5,800	5,000	0	600	100	100	0	5
6	Motor Vehicle Maint	20,100	500	3,200	3,400	5,200	5,000	2,800	6
7	Equipment Maint & Rental	12,900	0	2,200	1,400	6,000	2,300	1,000	7
8	Equipment & Tools (new)	6,200	0	1,000	1,200	1,500	1,500	1,000	8
9	Outside/Fac & Bldg Maintenance	158,600	0	20,000	35,000	53,500	43,100	7,000	9
10	Supplies (Port inc. fuel)	410,200	1,200	5,000	356,000	19,000	24,000	5,000	10
11	Electrical Expense	129,700	1,700	22,000	17,000	60,000	23,000	6,000	11
12	Utilities & Garbage	19,000	0	6,400	6,600	1,000	1,000	4,000	12
13	Tuition, Training, Education (CEU	9,000	1,000	0	0	4,000	4,000	0	13
14	Legal & Other Professional Svcs	148,200	98,700	3,500	29,500	4,500	4,500	7,500	14
15	Miscellaneous	1,350	1,000	50	50	100	100	50	15
16	**SUBTOTAL**	**1,024,900**	**133,600**	**68,750**	**473,350**	**178,600**	**129,700**	**40,900**	16
17	NSAT (inc Sea Grnt '09, ODFW)	14,140	14,140						17
18	Contributions to Others	4,750	4,750						18
19	Drug Testing	500	500						19
20	Election Costs	300	300						20
21	Signs & Garbage Containers	2,000		2,000					21
22	Footpaths & Bikeways	12,270		12,270					22
23	RR/FCS,Launch,Pumpout Maint	4,000			4,000				23
24	Restroom Lease	6,220			2,400			3,820	24
25	Restroom Maint.	3,700			700			3,000	25
26	Tests	6,600				1,600	5,000		26
27	Sludge Maintenance	60,000				60,000			27
28	Park/MemWall/Sktbrd Area Maint	14,700						14,700	28
29	Storm Drain (STRT), I & I (SWR) Maint	13,000		3,000		10,000			29
30	Agate Bch Clsr Fund	105,070	105,070						30
31	AD/Promo, Special Events	8,000	8,000						31
32	Emergency Prep, EOP update	10,700	10,700						32
	GRAND TOTAL	1,290,850	277,060	86,020	480,450	250,200	134,700	62,420	

LB-40 SUPPLEMENTAL INFORMATION

CITY OF DEPOE BAY

CAPITAL OUTLAY SUMMARY

Adopted

EXPENSES PAID FROM MORE THAN ONE SOURCE

BUDGET 13-14

	DESCRIPTION	TOTAL	CITY	ST/STDRN	PORT	SEWER	WATER	PARK/BLDG	
1	Equipment-Field,Safety,Office,Other	79,400	11,500	20,100	3,600	14,050	11,050	19,100	1
2	Pickups (2, 1 mini lifty dumpy)	46,800	2,800	8,800	8,800	8,800	8,800	8,800	2
3	Park Imp/Mstr Plan (SVA), Sign-Hrbr	12,000						12,000	3
4	Hwy 101 Scenic Park Proj (MstrPln)	29,000						29,000	4
5	City Park Bridge Project (OPRD,LC)	90,000						90,000	5
6	Bldg/Fac Imp-CommHall pkg/sdwlks +	36,000						36,000	6
7	Memorial Plaques/benches	6,500						6,500	7
8	Bay Street (SCA)	120,000		120,000					8
9	Strt Ovrlys(Vista,Alsea,Point,Oceana?	40,000		40,000					9
10	Storm Drain Eng/Construction	10,000		10,000					10
11	Public Fillet Table(s)	8,000			8,000				11
12	WWTP Improvements	18,000				18,000			12
13	Collection System (I&I)	20,000				20,000			13
14	WTP-cmprsr,roof,sidng,autochem	29,500					29,500		14
15	Distrib(Cliff,Pettingerln,hydrnts,2"mtrs	92,000					92,000		15
16	Rky Cr mtr,No res clvrt	6,500					6,500		16
17	Outdoor Warning Siren/PA System	10,000	10,000						17
18	Fiber Optics Infrastructure	5,000	5,000						18
19									19
20									20
21									21
22									22
23									23
24									24
25	Future Park Land Acquisition	75,540						75,540	25
26	Future Parks Imp (SDC)	86,300						86,300	26
27	Future City Hall Restore (frmr Res)	110,100						110,100	27
28	Future Strt Const (SDC)	325,000		325,000					28
29	Future StormDrain Cnst (SDC)	205,900		205,900					29
30	Future Harbor Imp (frmr Res)	118,700			118,700				30
31	Future Swr Sys Imp (frmr Res)	373,040				373,040			31
32	Future Swr Sys Imp (SDC)	284,340				284,340			32
33	Future Wtr Sys Imp (frmr Res)	147,150					147,150		33
34	Future Wtr Sys Imp (SDC)	246,210					246,210		34
35	Future Acquisition (Equipment)	90,000	0	30,000		30,000	30,000		35
	GRAND TOTAL	2,720,980	29,300	759,800	139,100	748,230	571,210	473,340	