CITY OF DEPOE BAY

ADOPTED BUDGET

FOR FISCAL YEAR
JULY 1, 2012 - JUNE 30, 2013

Budget Committee Meetings – May 2 and May 7, 2012
Budget Hearing June 5, 2012

Resolution No. 421

LB-20

RESOURCES

GENERAL FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2012-13

	------HISTORICAL DATA-------							
	----ACTUAL-----		ADOPTED					
	SECOND PRECEDING 2009-10	FIRST PRECEDING 2010-11	BUDGET THIS YEAR 2011-12	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	875,800	851,650	940,390	2. Net Working Capital (Accrual Basis)	961,330	961,330	961,330	2
3				3. Previous Levied Taxes to Be Received				3
4	7,354	3,236	2,700	4. Interest	1,600	1,600	1,600	4
5	376,150	364,350	576,250	5. Transfer from Transient Room Tax Fund	595,000	595,000	595,000	5
6			3,700	6. Transfer from Urban Renewal Agency	81,000	81,000	81,000	6
7				OTHER RESOURCES				7
8				8. FRANCHISES				8
9	15,263	14,345	15,500	9. Wave (frmrly Broadstripe)	14,500	14,500	14,500	9
10	23,695	20,221	21,000	10. Northwest Natural Gas	21,000	21,000	21,000	10
11	43,655	45,683	45,000	11. Central Lincoln PUD	50,000	50,000	50,000	11
12	9,717	9,711	9,400	12. PTI Communications/CenturyTel	9,400	9,400	9,400	12
13	9,759	7,516	9,500	13. North Lincoln Sanitary	9,000	9,000	9,000	13
14	102,089	97,476	100,400	14. TOTAL FRANCHISES	103,900	103,900	103,900	14
15				15.				15
16				16. OREGON STATE FUNDING				16
17	2,063	2,128	2,060	17. Cigarette Tax	1,930	1,930	1,930	17
18	14,613	18,101	17,000	18. Liquor Tax	18,300	18,300	18,300	18
19	16,435	15,777	16,000	19. Revenue Sharing (Liquor Tax 14%)	16,500	16,500	16,500	19
20	33,111	36,006	35,060	20. TOTAL OREGON STATE FUNDING	36,730	36,730	36,730	20
21				21.				21
22	515	305	200	22. Scenic Lands Project Revenues	0	0	0	22
23	24,497	24,613	24,000	23. Business License Fees	24,000	24,000	24,000	23
24	17,780	10,292	6,000	24. Land Use, Bldg & Other Permit Fees	6,000	6,000	6,000	24
25	3,821	616	1,000	25. Miscellaneous	1,000	1,000	1,000	25
26	18,182	3,000	3,000	26. Grant Proceeds-DLCD Cstl Mgmnt/Planning	3,000	3,000	3,000	26
27				27. Grant Proceeds-STCCF (OWSPAS Project)	15,000	15,000	15,000	27
28		6,323	14,000	28. ODFW Grant -Otter Rock Marine Res. Mgmnt Plan	12,600	12,600	12,600	28
29				29. Homeland Security Grant-OEM (EOP)	16,000	16,000	16,000	29
30				30.				30
31	1,361	457	1,100	31. Agate Beach Closure Fund	1,100	1,100	1,100	31
32	1,084,510	1,033,974	1,127,850	32. TOTAL RESOURCES, Except Tax to be Levied	1,858,260	1,858,260	1,858,260	32
33				33. TAXES Estimated to be received				33
34				34. TAXES COLLECTED IN YEAR LEVIED				34
35	1,084,510	1,033,974	1,127,850	35. TOTAL RESOURCES	1,858,260	1,858,260	1,858,260	35

Notes Line 2-Beg. balance includes Agate Beach Closure $109,400

Line 5- includes $150K for Outdoor Warning Siren & PA System project (OWSPAS)

Line 6- $6K for 2011-12 UR exp pd by City (inc. staff time), $75K for warning siren project/Res.007

Line 17 & 18- Cigarette Tax estimate $1.38/capita, Liquor Tax estimate $13.07/capita (Pop.Est 1,400)

Line 22- transferred to P&B Fund for Future Park Land Acquisition

Line 27- Siletz Tribe Charitable Contribution Fund awarded/Outdoor Warning Siren & PA System Proj.

Line 28- estimated balance remaining at 6/30/12, project close-out by June 2013

Line 29- grant awarded for update to Emergency Operations Plan, admin by OEM

Line 31- reduced from $11/ton to $1/ton Resolution # 363

LB-30

EXPENDITURE SUMMARY

GENERAL FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2012-13

	------HISTORICAL DATA------							
	----ACTUAL----		ADOPTED					
	SECOND PRECEDING 2009-10	FIRST PRECEDING 2010-11	BUDGET THIS YEAR 2011-12	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	26,705	26,704	26,691	1. Superintendent, Supervisor	25,339	25,339	25,339	1
2	59,584	59,277	58,621	2. Recorder, Acctg, Clerk, Secretary	60,781	60,781	60,781	2
3	0	103	2,940	3. Overtime	3,080	3,080	3,080	3
4	0	0	0	4. Part Time/Temp				4
5	79	131	128	5. Personal Services Bonus	602	602	602	5
6				6. Personnel Policy/Salary Range Review (CC TBD)		6,149	6,149	6
7	7,973	8,095	9,771	7. Payroll Taxes, Wrkr Comp Ins	9,638	10,243	10,243	7
8	30,756	30,807	35,203	8. Health Insurance, Pension	36,702	37,499	37,499	8
9	125,097	125,117	133,354	9. TOTAL PERSONAL SERVICES	136,142	143,693	143,693	9
				MATERIALS & SERVICES				
1	94,891	90,298	238,900	1. Materials & Services (page 3)	284,950	279,100	279,100	1
2				2.				2
3				3.				3
4	94,891	90,298	238,900	4. TOTAL MATERIALS & SERVICES	284,950	279,100	279,100	4
				CAPITAL OUTLAY				
1	12,208	7,085	12,000	1. Equipment-Office & Other	10,000	10,000	10,000	1
2			150,000	2. Emergency Warning Siren System	220,000	220,000	220,000	2
3				3.				3
4	0	33,749	0	4. Scenic Lands Acquisition (Scenic Byway)				4
5				5.				5
6				6.				6
7	0	0	0	7. Future Acquisition Projects	0	0	0	7
8	12,208	40,834	162,000	8. TOTAL CAPITAL OUTLAY	230,000	230,000	230,000	8
				TRANSFERRED TO OTHER FUNDS				
1	90,000	60,000	100,000	1. Transfer to Harbor Fund	150,000	160,000	160,000	1
2	120,000	20,000	140,000	2. Transfer to Street Fund	120,000	120,000	120,000	2
3	150,000	100,000	200,000	3. Transfer to Parks & Buildings Fund	180,000	180,000	180,000	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			45,300	5. Transfer to P&B Fund-Future Park Land Acq				5
6			50,000	6. General Operating Contingency	50,000	50,000	50,000	6
7	375,000	195,000	550,300	7. TOTAL TRANSFERS & CONTINGENCY	515,000	525,000	525,000	7
	607,196	451,249	1,084,554	TOTAL EXPENDITURES	1,166,092	1,177,793	1,177,793	
	853,464	947,075	623,246	UNAPPROPRIATED ENDING FUND BALANCE	692,168	680,467	680,467	
	1,460,660	1,398,324	1,707,800	TOTAL	1,858,260	1,858,260	1,858,260	

NOTE: Personal Services- adopted 3.6% COLA, 5% max merit/position, PR Policy/Salary Range Review
Capital Outlay-Line 1- copier, sftwr upgrade, other office
Line 2- funded by TRT transfer/Public Safety \$150K, UR \$75K, STCCF grant \$15K

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 2012-13

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2009-10	FIRST PRECEDING 2010-11	ADOPTED BUDGET THIS YEAR 2011-12	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	2,773	2,127	1,700	1. Insurance & Bonds	2,700	2,700	2,700	1
2	3,635	3,487	4,600	2. Memberships, Permits, Fees	5,000	5,000	5,000	2
3	9,483	5,941	10,500	3. Office Maint. & Supplies	10,000	10,000	10,000	3
4	4,410	2,388	3,200	4. Telephone & Communications	3,200	3,200	3,200	4
5	1,665	2,173	4,000	5. Travel & Meeting Expense	5,000	5,000	5,000	5
6	641	316	1,200	6. Supplies	1,200	1,200	1,200	6
7	250	363	1,000	7. Tuition, Training, Education, Safety Mgmnt/Training	1,000	1,000	1,000	7
8	32	0	500	8. Drug Testing	500	500	500	8
9	914	2,277	10,000	9. Legal Services/Expense	32,400	32,400	32,400	9
10	41,566	42,905	45,900	10. Planner/Planning Services	48,200	48,200	48,200	10
11	2,377	3,198	6,000	11. Other Professional Services (Acctg, Eng, Other)	5,000	5,000	5,000	11
12	0	0	300	12. Election Costs	300	300	300	12
13	1,022	854	2,500	13. Special Events - Community	2,000	2,000	2,000	13
14	4,999	5,598	5,000	14. Depoe Bay Advertising and Promotion	6,000	6,000	6,000	14
15	0	0	1,000	15. Miscellaneous	1,000	1,000	1,000	15
16	150	4,208	15,000	16. Near Shore Action Team/OR Pilot MR Mgmnt	13,600	13,600	13,600	16
17	3,774	2,789	113,000	17. Agate Beach Closure Fund	110,500	110,500	110,500	17
18	0	352	10,000	18. Emergency Preparedness	10,000	10,000	10,000	18
19				19. Emergency Operations Plan Update (OEM)	16,000	16,000	16,000	
20				20.				19
21				21.				20
22	1,250	0	0	22. Contribution to Fleet of Flowers				21
23	450	1,000	500	23. Contribution to My Sister's Place (Womens VIP)	1,500	0	0	22
24	0	0	0	24. Contribution to Council on Alcohol & Drug Abuse	2,000	0	0	23
25				25. Contribution to CASA (Court Apptd Spec Advocates)	1,600	0	0	24
26	2,000	2,000	500	26. Contribution to Senior Meals (COG)	2,000	0	0	25
27	10,000	5,822	0	27. Contrib. to Depoe Bay Neighbors For Kids				26
28	1,500	1,500	2,000	28. Contrib. to Bayside Chapel Depoe Bay Food Pantry	3,000	4,000	4,000	27
29	1,000	1,000	500	29. Contribution to Taft Elementary Back Pack Program				28
30				30. Oregon Coast Community College/Scholarship Prog	1,250	1,500	1,500	29
31				31.				30
32	1,000	0	0	32. Discretionary Contributions				31
33				33.				32
	94,891	90,298	238,900	TOTAL	284,950	279,100	279,100	

NOTI Line 1- est inc. 1,77% increase, less CIS Equity distribution (all remaining), 1% bonus cr/emp hndbk rev
Line 9- based on 15 hr/month, new rate
Line 10- Planner Svc Contract w/est increase, plus extra meetings (UR)
Line 11- Audit $2,000, Eng/Other $ 3000 (PD reviews,etc)
Line 13- Expenses for community events (C of C, VFW, etc)
Line 16- est. balance ODFW grant/OR MR $12,600, Sea Grant $3K (Sept 2009) est bal $1,000
Line 17- Beginning yr balance plus projected 12-13 revenues
Line 18- So DB Creek road (1/5/10 wkshop), CH cable svc, SAT svc
Line 19- funded/administered by Homeland Security Grant/OEM
Contributions: BC reviewed

LB-10

SPECIAL FUND

RESOURCES AND REQUIREMENTS

CITY OF DEPOE BAY, LINCOLN COUNTY

TRANSIENT ROOM TAX FUND

BUDGET FOR NEXT YEAR 2012-13

	------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2009-10	FIRST PRECEDING 2010-11	ADOPTED BUDGET THIS YEAR 2011-12	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	274,213	328,844	383,800	1. Beginning Balance Dedicated Public Safety	436,000	436,000	436,000	1
2	20,371	30,699	50,900	2. Net Working Capital (Accrual Basis)	42,300	42,300	42,300	2
3				3. Previous Levied Taxes to be Rec'd				3
4	437,050	452,516	430,000	4. Room Tax to be Received	460,000	460,000	460,000	4
5	4,059	1,735	1,800	5. Interest	400	400	400	5
6				6. Transfer from Other Funds				6
7				7.				7
8	735,693	813,794	866,500	8. Total Resources, Except Taxes to be Levied	938,700	938,700	938,700	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	735,693	813,794	866,500	12. TOTAL RESOURCES	938,700	938,700	938,700	12

				REQUIREMENT DESCRIPTION				
1	376,150	364,350	576,250	1. Transfer to General Fund	595,000	595,000	595,000	1
2	328,844	385,413	287,550	2. Public Safety (dedicated 1%)	333,500	333,500	333,500	2
3				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	704,994	749,763	863,800	15. TOTAL EXPENDITURES	938,500	938,500	938,500	15
	30,699	64,031	2,700	16. Unappropriated Ending Fund Balance	200	200	200	
	735,693	813,794	866,500	TOTAL REQUIREMENTS	938,700	938,700	938,700	

NOTE: Line 2- Public Safety inc. 03/04 - 10/11 actual, projected 11-12 & 12-13, less $150K for OWSPAS, Sheriff contract
Line 1- Transfer to General includes $150K for OWSPAS

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RESOURCES

STREET FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2012-13

	-------HISTORICAL DATA------- ----ACTUAL------ SECOND PRECEDING 2009-10	FIRST PRECEDING 2010-11	ADOPTED BUDGET THIS YEAR 2011-12	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	99,915	650,171	653,230	2. Net Working Capital (Accrual Basis)	632,140	632,140	632,140	2
3				3. Previous Levied Taxes to Be Received				3
4	5,915	2,153	2,000	4. Interest	600	600	600	4
5	120,000	20,000	140,000	5. Transfer from General Fund	120,000	120,000	120,000	5
6	218,465			6. Transfer from Storm Drain Construction Reserve				6
7	381,143			7. Transfer from Street Construction Reserve				7
8				OTHER RESOURCES				8
9	58,401	67,591	80,370	9. State Highway Tax Apportionment	78,570	78,570	78,570	9
10	610	0	100	10. Miscellaneous	100	100	100	10
11	23,417	7,638	13,165	11. Transportation SDC	13,495	13,495	13,495	11
12	11,032	4,200	6,505	12. Storm Drain System SDC	6,665	6,665	6,665	12
13				13.				13
14				14.				14
15	25,000			15. ODOT SCA Grant (Southpoint -Manzanita/Hwy)				15
16	0	6,000		16. ODOT Bike/Ped Grant Program (Dwntwn Xwalks)				16
17		0	25,000	17. ODOT SCA Grant (Bay St -Hwy/Conway)				17
18				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	943,898	757,753	920,370	32. TOTAL RESOURCES, Except Tax to be Levied	901,570	901,570	901,570	32
33				33. TAXES Estimated to be Received				33
34				34. TAXES COLLECTED IN YEAR LEVIED				34
35	943,898	757,753	920,370	35. TOTAL RESOURCES	901,570	901,570	901,570	35

NOTE: beginning balance includes Strt SDC $334,730, Strm Drn SDC $200,950

Line 5- Transfer to balance fund

Line 9- based on $56.12/capita (Pop. 1,400), inc OTIA $5.27, HB 2001 $18.56, reg Hwy $32.47

Line 11- revenue est based on 5 SDC @ $2,699 (2.44% ENR increase over CY $2,632)

Line 12- revenue est based on 5 SDC @ $1,333 (2.44% ENR increase over CY $1,301)

Line 18- need to submit app B4 8/1/12 (max increased)

LB-30

EXPENDITURE SUMMARY

STREET FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2012-13

	-------HISTORICAL DATA------ ----ACTUAL------ SECOND PRECEDING 2009-10	FIRST PRECEDING 2010-11	ADOPTED BUDGET THIS YEAR 2011-12	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	12,520	12,520	11,505	1. Superintendent, Supervisor	8,825	8,825	8,825	1
2	21,367	27,965	29,206	2. Utility Wkrs, Maintenance Wrkr	30,035	30,035	30,035	2
3	13,905	14,100	14,488	3. Recorder, Acctg, Clerk, Secretary	15,061	15,061	15,061	3
4	1,260	70	210	4. Overtime & Part Time/Temp	220	220	220	4
5	58	105	77	5. Personal Services Bonus	361	361	361	5
6				6. Personnel Policy/Salary Range Review (CC TBD)		3,689	3,689	6
7	7,067	8,252	9,516	7. Payroll Taxes, Wrkr Comp Ins	8,536	8,900	8,900	7
8	20,392	21,383	25,079	8. Health, LTD Insurance, Pension	25,248	25,726	25,726	8
9	76,569	84,395	90,081	9. TOTAL PERSONAL SERVICES	88,286	92,817	92,817	9
				MATERIALS & SERVICES				
1	48,568	49,978	78,260	1. Materials & Services (Page 7)	80,150	80,150	80,150	1
2				2.				2
3				3.				3
4	48,568	49,978	78,260	4. TOTAL MATERIALS & SERVICES	80,150	80,150	80,150	4
				CAPITAL OUTLAY				
1	118,452	4,527	125,000	1. Street Improvements Construction	150,000	150,000	150,000	1
2	0	0	4,000	2. Vehicle-Pickup/Truck	0	0	0	2
3	0	732	2,750	3. Equipment, Safety, Office	4,500	4,500	4,500	3
4	0	0	10,000	4. Storm Drain Construction	10,000	10,000	10,000	4
5	36,880	0	0	5. DRP-ODOT Bike/Ped (Hwy 101 Xwalks, Sidewalks,etc)				5
6	11,189	3,109	3,000	6. Maintenance Shop Construction (@WWTP)	1,300	1,300	1,300	6
7		0	343,165	7. Future Street Construction (former SDC reserve)	308,225	308,225	308,225	7
8		0	205,235	8. Future Storm Drain Construction (former SDC reserve)	197,615	197,615	197,615	8
9		0	30,000	9. Future Equipment Acquisitions	30,000	30,000	30,000	9
10	166,521	8,368	723,150	10. TOTAL CAPITAL OUTLAY	701,640	701,640	701,640	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
	291,658	142,741	911,491	TOTAL EXPENDITURES	890,076	894,607	894,607	
	652,240	615,012	8,879	UNAPPROPRIATED ENDING FUND BALANCE	11,494	6,963	6,963	
	943,898	757,753	920,370	TOTAL	901,570	901,570	901,570	

Notes: Personal Services: adopted 3.6% COLA, 5% max merit/position, PR Policy/Salary Range Review

Capital Outlay: Line 1- Bay St $100K (SCA),St Overlays-Vista, Spencer,Point,Melody) $50K

Line 3- copier/sftwr $3K, shop equip $500, other

Line 4- Construction not included in Strt project

Line 6- Portion of construction- interior

Line 7- Beg bal + SDC rev est (5 x $2,699) + est interest, less $40K -Bay St

Line 8- Beg bal + SDC rev est (5 x $1,333) + 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 2012-13

	-------HISTORICAL DATA-------							
	-----ACTUAL------		ADOPTED					
	SECOND PRECEDING 2009-10	FIRST PRECEDING 2010-11	BUDGET THIS YEAR 2011-12	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	2,703	1,772	1,800	1. Insurance & Bonds	2,600	2,600	2,600	1
2	721	868	1,000	2. Office Maint. & Supplies	1,300	1,300	1,300	2
3	806	706	900	3. Telephone & Communications	900	900	900	3
4	4,098	11,111	18,000	4. Maintenance & Repair	18,000	18,000	18,000	4
5	957	603	2,000	5. Signs & Garbage Containers	2,000	2,000	2,000	5
6	3,287	2,411	5,000	6. Supplies	5,000	5,000	5,000	6
7	2,858	1,919	2,200	7. Equipment Maintenance & Rental	2,200	2,200	2,200	7
8	1,959	2,044	3,200	8. Motor Vehicle Maintenance	3,200	3,200	3,200	8
9	18,096	19,703	21,000	9. Electricity Expense- Strt Lights, CofC sign	21,000	21,000	21,000	9
10	5,546	5,616	6,400	10. Utilities & Garbage Service	6,400	6,400	6,400	10
11	38	843	2,000	11. Storm Drain Maintenance	2,000	2,000	2,000	11
12	7,141	2,099	3,000	12. Professional Svcs (inc Atty, Eng, Acctg)	3,000	3,000	3,000	12
13	46	0	50	13. Miscellaneous	50	50	50	13
14	0	0	10,710	14. Footpaths & Bikeways	11,500	11,500	11,500	14
15	312	283	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
	48,568	49,978	78,260	TOTAL	80,150	80,150	80,150	

NOTE Line 1- est inc. 1.77% increase, less remaining CIS equity distribution (all), 1% bonus cr/emp hndbk rev
Line 4- pothole patrol, chipseal Cliff St. (post wtrline upgrade), Ludson Pl, other
Line 12 - Audit $2,000, Legal/Eng/Other $1000
Line 14 - Required to spend/set aside, 1% of gas tax revenues, $10,710 is accumulated amount not expended to date + 12-13 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 2012-13

	------HISTORICAL DATA------- ----ACTUAL------ SECOND PRECEDING 2009-10	FIRST PRECEDING 2010-11	ADOPTED BUDGET THIS YEAR 2011-12	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	52,725	153,746	179,520	2. Net Working Capital (Accrual Basis)	322,340	322,340	322,340	2
3				3. Previous Levied Taxes to Be Received				3
4	1,262	540	600	4. Interest	300	300	300	4
5	90,000	60,000	100,000	5. Transfer from General Fund	150,000	160,000	160,000	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				7. Transfer from Urban Renewal Project Fund	36,000	36,000	36,000	7
8	63,792			8. Transfer from Harbor Reserve Fund				8
9				OTHER RESOURCES				9
10	61,380	62,948	65,920	10. Annual Reserved Moorage	66,050	66,050	66,050	10
11	2,419	3,298	3,800	11. Unreserved & Transient Moorage	3,300	3,300	3,300	11
12	0	0	0	12. Port Leases	0	0	0	12
13	4,396	7,256	7,000	13. Electricity Surcharge	7,000	7,000	7,000	13
14	1,114	2,726	1,000	14. Miscellaneous	1,200	1,200	1,200	14
15	5,825	6,000	6,000	15. SMB MAP Grant	6,000	6,000	6,000	15
16	2,464	2,051	2,000	16. Launch Ramp Donations	2,000	2,000	2,000	16
17	166,856	181,668	357,000	17. Fuel Sales	352,000	352,000	352,000	17
18			400,000	18. Insurance, FEMA (tsunami-dock 1)	185,380	185,380	185,380	18
19				19. Bus. OR/IFA SPWF Grant (tsunami-dock 1)	59,370	59,370	59,370	19
20		50,166		20. OSMB Fac Grant (boat launch pkg lot rehab)				20
21	4,400	0		21. Lincoln County Community & Economic Dev Grant				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	471,633	545,399	1,137,840	32. TOTAL RESOURCES, Excpt Tax to be Levied	1,205,940	1,215,940	1,215,940	32
33				33. TAXES Estimated to be Received				33
34				34. TAXES COLLECTED IN YEAR LEVIED				34
35	471,633	545,399	1,137,840	35. TOTAL RESOURCES	1,205,940	1,215,940	1,215,940	35

NOTE: Line 2-beginning balance includes frmr reserve $108,630, CIS/tsunami-dock 1 $180,253, LC grants $19,000
Line 5- transfer to balance fund
Line 6- Transfer to build former reserve (state revenue share $$)
Line 7- Transfer to fund Dock 1 finger piers (6)

Notes:Lines 10 & 11- inc. 3.2% mooı rate increase (RES. 377, annual adj/US City CPI, limit 3 to 5%)
Line 17- estimated 80K gal @ $4.40/gal
Line 18- remaining anticipated funding for dock 1 rehab/tsunami damage (CIS ACV rec'd 12/11)
Line 19- grant awarded/dock 1 rehab/tsunami damage

LB-30 EXPENDITURE SUMMARY

	-------HISTORICAL DATA------							
	-----ACTUAL-----		ADOPTED	**HARBOR FUND**	CITY OF DEPOE BAY, LINCOLN COUNTY			
	SECOND	FIRST	BUDGET		BUDGET FOR NEXT YEAR 2012-13			
	PRECEDING	PRECEDING	THIS YEAR	EXPENDITURE DESCRIPTION				
	2009-10	2010-11	2011-12		PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	9,140	7,753	7,982	1. Superintendent, Supervisor	11,900	11,900	11,900	1
2	22,813	23,905	26,248	2. Recorder, Acctg, Clerk, Secretary	27,476	27,476	27,476	2
3	32,838	36,314	39,304	3. Harbormaster, Asst.Hbrmstr/Maint Wkr, Util Wkrs (2)	42,176	42,176	42,176	3
4	2,766	287	1,890	4. Overtime, Part time Temp	8,480	9,980	9,980	4
5	86	145	102	5. Personal Services Bonus	561	561	561	5
				6. Personnel Policy/Salary Range Review (CC TBD)		6,149	6,149	
6	8,124	8,527	10,850	6. Payroll Taxes, Wrkr Comp Ins	13,478	14,231	14,231	6
7	29,440	30,966	35,831	7. Health, LTD Insurance, Pension	40,575	41,370	41,370	7
8	105,207	107,897	122,207	8. TOTAL PERSONAL SERVICES	144,646	153,843	153,843	8
				MATERIALS & SERVICES				
1	197,943	232,669	422,350	1. Materials & Services (Page 10)	429,850	429,850	429,850	1
2				2.				2
3				3.				3
4	197,943	232,669	422,350	4. TOTAL MATERIALS & SERVICES	429,850	429,850	429,850	4
				CAPITAL OUTLAY				
1	0	731	2,500	1. Equipment, Safety, Office	4,500	4,500	4,500	1
2	2,600	18,868	435,000	2. Docks/Piers Construction/Improvements	471,000	471,000	471,000	2
3	0	0	14,000	3. Electrical Ped/Docks Upgrade	50,000	69,000	69,000	3
4		50,342	0	4. Boat Launch Pkg Lot Rehab				4
5	7,459	2,073	2,000	5. Maintenance Shop Construction (@ WWTP)	1,100	1,100	1,100	5
6			17,000	6. Vehicle-pickup				6
7				7. FCS/RR re-roof	9,000	9,000	9,000	7
8	0	0	108,820	8. Future Harbor Improvements (former reserve)	83,630	64,630	64,630	8
9	10,059	72,014	579,320	9. TOTAL CAPITAL OUTLAY	619,230	619,230	619,230	9
				TRANSFERRED TO OTHER FUNDS				
1	847	898	1,300	1. Transfer to Sewer Fund	1,400	1,400	1,400	1
2	2,400	2,738	3,000	2. Transfer to Water Fund	3,200	3,200	3,200	2
3				3.				3
5				4.				5
6			7,000	5. General Operating Contingency	7,000	7,000	7,000	6
7	3,247	3,636	11,300	6. TOTAL TRANSFERS & CONTINGENCY	11,600	11,600	11,600	7
	316,456	416,216	1,135,177	TOTAL EXPENDITURES	1,205,326	1,214,523	1,214,523	
	155,177	129,183	2,663	UNAPPROPRIATED ENDING FUND BALANCE	614	1,417	1,417	
	471,633	545,399	1,137,840	TOTAL	1,205,940	1,215,940	1,215,940	

NOTE: Personal Services: adopted 3.6% COLA, 5% max merit/position, PR Policy/Salary Range Review

Capital Outlay: Line 1- copier/sftwr $3K, shop equip $500, other

Line 2- west side/fish plant docks $10K (LC grant), Dock 1 Rehab $425K (tsunami), Dock 1 fingers (6) $36K

Line 3- Replace Elec Peds (Lincoln Co grant awarded/rec'd $9K)

Line 5- portion of shop construction-interior

Line 8- Beg. bal + transfer from Gen Fund + interest earnings, less $59K elec ped project

LB-31

DETAILED EXPENDUITURES

HARBOR FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2012-13

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2009-10	FIRST PRECEDING 2010-11	ADOPTED BUDGET THIS YEAR 2011-12	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	3,549	2,728	2,800	1. Insurance & Bonds	3,300	3,300	3,300	1
2	8,184	8,630	11,000	2. Office Maint. & Supplies	11,000	11,000	11,000	2
3	1,580	1,352	1,800	3. Telephone & Communications	1,800	1,800	1,800	3
4	1,503	18,101	12,000	4. Facility Maintenance	20,000	20,000	20,000	4
5	655	2,930	4,000	5. RR/FCS, Launch, Pumpout Maintenance	4,000	4,000	4,000	5
6	108	1,772	500	6. Dockside RR Maintenance	700	700	700	6
7	15	21	5,000	7. Building Maintenance	10,000	10,000	10,000	7
8	2,438	293	3,000	8. Fuel Station Maintenance	5,000	5,000	5,000	8
9	2,467	3,098	3,400	9. Motor Vehicle Maintenance	3,400	3,400	3,400	9
10	13,035	13,044	15,000	10. Electricity Expense	15,000	15,000	15,000	10
11	3,232	3,199	5,000	11. Utilities & Garbage Service	5,000	5,000	5,000	11
12	1,450	1,569	4,000	12. Supplies	4,000	4,000	4,000	12
13	152,500	168,739	340,000	13. Vessel Fuel	336,000	336,000	336,000	13
14	267	293	600	14. Travel, Training, Meetings	600	600	600	14
15	1,358	757	1,200	15. Memberships, Permits, Fees	1,200	1,200	1,200	15
16	1,472	622	1,600	16. Equipment Maintenance & Rental	1,400	1,400	1,400	16
17	2,400	2,400	2,400	17. Restroom Lease (Dockside)	2,400	2,400	2,400	17
18	1,706	3,100	8,000	18. Professional Services (Atty, Eng, Other)	4,000	4,000	4,000	18
19	0	0	50	19. Miscellaneous	50	50	50	19
20	24	21	1,000	20. Equipment & Tools (new)	1,000	1,000	1,000	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
	197,943	232,669	422,350	TOTAL	429,850	429,850	429,850	

Notes Line 1- est inc. 1.77% increase, less CIS equity distribution (all),1% bonus/emp hndbk rev, and includes pollution liability/fuel facility
Line 4- inc 10 days LC Wk Crew, U&C
Line 7- major clean, wtr system, U&C
Line 13- estimated 80K gal @ $4.20/gal (dsl 3.70, non-ethnl gas 4.40)
Line 17- 2nd year of 3 year lease renewed 2011 (Exp: April 2014)
Line 18- Prof Svcs: Audit $2,000, Atty/Other $2,000
Line 20- Small Equip/Tools, Fixed Asset Capitalization amt increased to $1,000/Res# 356 (Dec 2005)

LB-20 RESOURCES

SANITARY SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

	-------HISTORICAL DATA-------				BUDGET FOR NEXT YEAR 2012-13			
	-----ACTUAL------		ADOPTED					
	SECOND PRECEDING 2009-10	FIRST PRECEDING 2010-11	BUDGET THIS YEAR 2011-12	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	241,917	738,365	728,800	2. Net Working Capital (Accrual Basis)	901,400	901,400	901,400	2
3				3. Previous Levied Taxes to Be Received				3
4	5,865	2,448	2,200	4. Interest	1,100	1,100	1,100	4
5	847	898	1,300	5. Transfer from Harbor Fund (user fees)	1,400	1,400	1,400	5
6	234,520			6. Transfer from Sewer System Dev. Reserve Fund				6
7	242,093			7. Transfer from Sewer Capital Imp. Reserve (SDC)				7
8				OTHER RESOURCES				8
9	232,423	307,093	307,000	9. User Fees	324,000	324,000	324,000	9
10	232,633	213,562	216,000	10. Gleneden Sanitary District Contract	216,000	216,000	216,000	10
11	1,616	1,616	1,030	11. Connection/Inspection Fees	1,060	1,060	1,060	11
12	10,440	11,608	20,620	12. Sanitary Sewer System SDC	21,125	21,125	21,125	12
13	1,150	30	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	1,203,504	1,275,620	1,277,950	32. TOTAL RESOURCES, Excpt Tax to be Levied	1,467,085	1,467,085	1,467,085	32
33				33. TAXES Estimated to be Received				33
34				34. TAXES COLLECTED IN YEAR LEVIED				34
35	1,203,504	1,275,620	1,277,950	35. TOTAL RESOURCES	1,467,085	1,467,085	1,467,085	35

NOTE: Beginning balance includes frmr res $307,560, SDC $249,520

Line 9- rate sch increase $1/mo/EDU + 10 cents/Kgal usage, eff 9/1/12 (ORD 288)

Line 10- expense share based on EDU 58%

Line 11- est. 5 Inspect/connect fee @ $212 (3% increase over CY $206)

Line 12- est. 5 SDC @ $4,225 (2.44% ENR increase ovr CY $4,124)

LB-30 EXPENDITURE SUMMARY

SANITARY SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2012-13

	-------HISTORICAL DATA------- -----ACTUAL----- SECOND PRECEDING 2009-10	FIRST PRECEDING 2010-11	ADOPTED BUDGET THIS YEAR 2011-12	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	16,845	22,997	25,845	1. Superintendent, Supervisor	32,435	32,435	32,435	1
2	32,726	33,871	35,760	2. Recorder, Acctg, Clerk, Secretary	37,330	37,330	37,330	2
3	76,200	78,171	85,748	3. Plant Operators (2)	92,425	82,176	82,176	3
4	5,891	12,304	11,233	4. Utility Wkrs (2), Maintenance Wkr	10,806	10,806	10,806	4
5	5,950	4,737	7,350	5. Part Time/Temp & Overtime	7,700	7,700	7,700	5
6	138	258	221	6. Personal Services Safety Bonus	1,123	1,123	1,123	6
7				7. Personnel Policy/Salary Range Review (CC TBD)		11,068	11,068	7
8	15,745	18,046	21,696	8. Payroll Taxes, Wrkr Comp Ins	22,859	22,940	22,940	8
9	64,228	63,129	72,609	9. Health Insurance, Pension	80,362	81,795	81,795	9
10	217,723	233,513	260,462	10. TOTAL PERSONAL SERVICES	285,040	287,373	287,373	10
				MATERIALS & SERVICES				
1	185,254	173,581	243,400	1. Materials & Services (Page 13)	230,900	230,900	230,900	1
2				2.				2
3				3.				3
4	185,254	173,581	243,400	4. TOTAL MATERIALS & SERVICES	230,900	230,900	230,900	4
				CAPITAL OUTLAY				
1	4,481	1,463	8,500	1. Equipment, Safety, Office	15,500	15,500	15,500	1
2	11,370		4,000	2. Vehicle-Pickup/Truck				2
3	19,789	16,690	22,000	3. WWTP & System Improvements	45,500	45,500	45,500	3
4	22,377	6,218	6,000	4. Maintenance Shop Construction (@WWTP)	2,400	2,400	2,400	4
5	0	0	307,800	5. Future Sewer Improvements (former System Reserve)	338,260	338,260	338,260	5
6	0	0	259,980	6. Future Sewer Improvements (former SDC Reserve)	267,745	267,745	267,745	6
7	0	0	30,000	7. Future Equipment Acquisition	30,000	30,000	30,000	7
8	58,017	24,371	638,280	8. TOTAL CAPITAL OUTLAY	699,405	699,405	699,405	8
				TRANSFERRED TO OTHER FUNDS				
1	5,602	2,190	2,610	1. Transfer to Sanitary Bond Fund (SDC)	2,902	2,902	2,902	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	5,602	2,190	52,610	7. TOTAL TRANSFERS & CONTINGENCY	52,902	52,902	52,902	7
	466,596	433,655	1,194,752	TOTAL EXPENDITURES	1,268,247	1,270,580	1,270,580	
	736,908	841,965	83,198	UNAPPROPRIATED ENDING FUND BALANCE	198,838	196,505	196,505	
	1,203,504	1,275,620	1,277,950	TOTAL	1,467,085	1,467,085	1,467,085	

Notes: Personal Services- adopted 3.6% COLA, 5% max merit/position, PR Policy/Salary Range Review

Capital Outlay: Line 1- copier/sftwr $3,500, shop equip $1K, decant pump $1K, BOD sampler $8K, U&C

Line 3 - WWTP Blwr Drive $6,500, auto air cntrl $10K, WWTP furnace & doors $9K, I & I $20K

Line 4- portion of construction-interior

Line 5- Beg. Bal + 10% user fee rev (10/11) transfer + estimated interest earnings

Line 6- Beg. Bal + SDC rev est (5 x $4225) + estimated interest - transfer to SB (25% 10/11 SDC rev)

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

Transfers: Line 1- used 25% 10/11 SDC revenue (not required, reduces annual tax levied)

LB-31 DETAILED EXPENDUITURES

SANITARY SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2012-13

	-------HISTORICAL DATA-------							
	-----ACTUAL------		ADOPTED					
	SECOND PRECEDING 2009-10	FIRST PRECEDING 2010-11	BUDGET THIS YEAR 2011-12	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	10,683	5,657	5,800	1. Insurance & Bonds	9,400	9,400	9,400	1
2	4,511	3,682	4,000	2. Office Maint. & Supplies	4,800	4,800	4,800	2
3	2,941	4,555	4,400	3. Telephone & Communications	4,600	4,600	4,600	3
4	39,498	41,314	46,000	4. Plant & System Maintenance	45,000	45,000	45,000	4
5	42,510	42,877	55,000	5. Sludge Disposal	56,000	56,000	56,000	5
6	2,351	975	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	3,088	2,886	5,200	8. Motor Vehicle Maintenance	5,200	5,200	5,200	8
9	51,148	51,324	54,700	9. Electricity Expense	60,000	60,000	60,000	9
10	976	802	1,000	10. Utilities & Garbage Service	1,000	1,000	1,000	10
11	13,187	10,845	20,000	11. Supplies	16,000	16,000	16,000	11
12	1,338	1,703	1,500	12. Tests	1,600	1,600	1,600	12
13	0	0	100	13. Travel, Training, Meetings	100	100	100	13
14	465	1,630	3,000	14. Tuition, Education	3,000	3,000	3,000	14
15	2,244	2,082	2,600	15. Memberships, Permits & Fees	2,600	2,600	2,600	15
16	6,949	2,975	26,500	16. Professional Services (inc Atty, Eng, Acctg)	4,000	4,000	4,000	16
17	0	0	100	17. Miscellaneous	100	100	100	17
18	1,755	0	6,000	18. Influent & Infiltration Reduction	10,000	10,000	10,000	18
19	1,610	274	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
	185,254	173,581	243,400	TOTAL	230,900	230,900	230,900	

NOTE Line 1- est inc. 1.77% increase, less CIS equity distribution (all),1% bonus/emp hndbk rev
Line 3- includes alarm systems
Line 4- Lift Sta Pump ovhls $20K, WWTP paint $5K, UV lites $5,500, U & C
Line 5- Two Hauls/disposal
Line 6- gen maint agrmnt, other
Line 9- increased/new process - UV lites
Line 16- Audit $2,000, Legal/Eng/Other $2,000
Line 18- Inspection only (inc smoke test), 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	Bonded Debt Payments are for: General Obligation Bonds			
				RESOURCES AND REQUIREMENTS				
	-------HISTORICAL DATA-------				CITY OF DEPOE BAY, LINCOLN COUNTY			
	-----ACTUAL------		ADOPTED	**SANITARY BOND FUND**				
	SECOND	FIRST	BUDGET		BUDGET FOR NEXT YEAR 2012-13			
	PRECEDING	PRECEDING	THIS YEAR	RESOURCE DESCRIPTION				
	2009-10	2010-11	2011-12		PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	115,568	118,795	116,390	2. Net Working Capital (Accrual Basis)	113,600	113,600	113,600	2
3	8,799	5,284	5,300	3. Previous Levied Taxes to be Rec'd	5,200	5,200	5,200	3
4	1,018	1,235	1,000	4. Nonresident Agreement Taxes	1,100	1,100	1,100	4
5	621	563	500	5. Interest	500	500	500	5
6	5,602	2,190	2,610	6. Transfer from Sewer Fund (former SDC Reserve)	2,902	2,902	2,902	6
7	157,831	157,699	154,691	7. Gleneden Sanitary Debt Share	154,147	154,147	154,147	7
8	289,439	285,766	280,491	8. Total Resources, Except Taxes to be Levied	277,449	277,449	277,449	8
9			97,841	9. Taxes Estimated to be Received	99,419	99,419	99,419	9
10	96,866	112,692		10. Taxes Collected in Year Levied				10
11								11
12	386,305	398,458	378,332	12. TOTAL RESOURCES	376,868	376,868	376,868	12
				REQUIREMENT DESCRIPTION				
				BOND PRINCIPAL PAYMENTS				
				Issue / Payment Date				
1	126,816	132,615	138,469	1. Series 1999 / 12/1/12	144,384	144,384	144,384	1
2				2.				2
3				3.				3
4	126,816	132,615	138,469	4. TOTAL PRINCIPAL	144,384	144,384	144,384	4
				BOND INTEREST PAYMENTS				
				Issue / Payment Date				
1	140,694	134,671	128,240	1. Series 1999 / 12/1/12	121,386	121,386	121,386	1
2				2.				2
3				3.				3
4	140,694	134,671	128,240	4. TOTAL INTEREST & FEES	121,386	121,386	121,386	4
				UNAPPROPRIATED BALANCE FOR FOLLOWING YEAR BY				
				Issue / Payment Date				
1			111,623	1. Series 1999 / 12/1/13	111,098	111,098	111,098	1
2				2.				2
3				3.				3
	118,795	131,172	111,623	UNAPPROPRIATED ENDING FUND BALANCE	111,098	111,098	111,098	
	386,305	398,458	378,332	TOTAL REQUIREMENTS	376,868	376,868	376,868	

NOTE: Transfer from Sewer (former SDC Res) reduces annual levy, not required - used 25% of SDC revenue 10/11
GSD share based on EDU (58%)
Debt retired 2024

LB-20

RESOURCES

WATER SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2012-13

	-------HISTORICAL DATA-------							
	-----ACTUAL------		ADOPTED					
	SECOND PRECEDING 2009-10	FIRST PRECEDING 2010-11	BUDGET THIS YEAR 2011-12	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	411,264	737,484	569,980	2. Net Working Capital (Accrual Basis)	403,920	403,920	403,920	2
3				3. Previous Levied Taxes to Be Received				3
4	7,148	2,189	1,800	4. Interest	600	600	600	4
5	2,400	2,738	3,000	5. Transfer from Harbor Fund-User Fee	3,200	3,200	3,200	5
6	171,040			6. Transfer from Water System Dev. Reserve				6
7	294,569			7. Transfer from Water Capital Imp. Reserve (SDC)				7
8				8. Transfer from Miroco Reserve (landslide/line rpr)	8,000	8,000	8,000	8
9				OTHER RESOURCES				9
10	346,546	385,519	424,000	10. User Fees	436,000	436,000	436,000	10
11	3,092	4,410	4,155	11. Connection/Inspection Fees	4,270	4,270	4,270	11
12	15,294	20,450	24,940	12. Water System SDC	25,550	25,550	25,550	12
13	28,078	8,358	10,000	13. Miscellaneous	10,000	10,000	10,000	13
14	8,492	11,888	10,190	14. Miroco Billing for Water B & I Share	8,492	8,492	8,492	14
15			700	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	1,287,923	1,173,036	1,048,765	32. TOTAL RESOURCES, Except Tax to be Levied	900,032	900,032	900,032	32
33				33. TAXES Estimated to be Received				33
34				34. TAXES COLLECTED IN YEAR LEVIED				34
35	1,287,923	1,173,036	1,048,765	35. TOTAL RESOURCES	900,032	900,032	900,032	35

NOTE: beginning balance includes frmr res $5,600, SDC $270,370

Line 8- to reimburse city for 10" line relocate/landslide-Jan storm (25%, FEMA 75%)

Line 10- rate sch increase $2.50/mo/EDU, eff 9/1/12 (ORD 288)

Line 11- estimate 5 inspect/connect fee @ $854 (3% increase ovr CY $829)

Line 12- est 5 SDC @ $5,110 (2.44% ENR increase ovr CY $4,988)

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 2012-13

	-------HISTORICAL DATA-------							
	----ACTUAL-----		ADOPTED					
	SECOND	FIRST	BUDGET					
	PRECEDING	PRECEDING	THIS YEAR	EXPENDITURE DESCRIPTION				
	2009-10	2010-11	2011-12		PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	51,824	47,058	46,244	1. Superintendent, Supervisor	42,575	42,575	42,575	1
2	33,047	34,229	35,480	2. Recorder, Acctg, Clerk, Secretary	37,051	37,051	37,051	2
3	18,985	18,335	*22,352*	3. Plant Operators (2)	50,652	19,906	19,906	3
4	49,167	43,347	44,905	4. Utility Wkrs (2), Maintenance Worker	44,062	44,062	44,062	4
5	6,980	3,956	8,400	5. Part time/Temp & Overtime	8,800	8,800	8,800	5
6	171	263	255	6. Personal Services Bonus	1,004	1,004	1,004	6
7				7. Personnel Policy/Salary Range Review (CC TBD)		9,839	9,839	7
8	20,086	16,467	24,239	8. Payroll Taxes, Wrkr Comp Ins	23,088	21,029	21,029	8
9	58,357	61,531	70,584	9. Health, LTD Insurance, Pension	73,189	74,464	74,464	9
10	238,617	225,186	*252,459*	10. TOTAL PERSONAL SERVICES	280,421	258,730	258,730	10
				MATERIALS & SERVICES				
1	208,506	160,311	*510,400*	1. Materials & Services (Page 17)	126,800	134,300	134,300	1
2				2.				2
3				3.				3
4	208,506	160,311	*510,400*	4. TOTAL MATERIALS & SERVICES	126,800	134,300	134,300	4
				CAPITAL OUTLAY				
1	4,984	1,463	27,500	1. Equipment, Safety, Office	13,000	13,000	13,000	1
2	49,500	113,733	*38,500*	2. Plant & System Improvements	95,500	104,500	104,500	2
3	3,790		8,000	3. Vehicle-Pickup/Truck				3
4	22,377	6,218	6,000	4. Maintenance Shop Construction (@WWTP)	2,400	2,400	2,400	4
5	0	0	*6,030*	5. Future Water Improvements (former reserve)	45,300	45,300	45,300	5
6	0	0	118,490	6. Future Water Improvements (former SDC reserve)	212,807	212,807	212,807	6
7	0	0	30,000	7. Future Equipment Acquisition	30,000	30,000	30,000	7
8	80,651	121,414	*234,520*	8. TOTAL CAPITAL OUTLAY	399,007	408,007	408,007	8
				TRANSFERRED TO OTHER FUNDS				
1	8,492	11,888	10,190	1. Transfer to Water Bond Fund (Miroco Share)	8,492	8,492	8,492	1
2			700	2. Transfer to Miroco Water Reserve Fund (Miroco)	0	0	0	2
3	9,767	3,080	3,824	3. Transfer to Water Bond Fund (SDC)	5,113	5,113	5,113	3
4				4.				4
5				5.				5
6				6.				6
7			35,000	7. General Operating Contingency	20,000	20,000	20,000	7
8	18,259	14,968	49,714	8. TOTAL TRANSFERS & CONTINGENCY	33,605	33,605	33,605	8
	546,033	521,879	1,047,093	TOTAL EXPENDITURES	839,833	834,642	834,642	
	741,890	651,157	1,672	UNAPPROPRIATED ENDING FUND BALANCE	60,199	65,390	65,390	
	1,287,923	1,173,036	1,048,765	TOTAL	900,032	900,032	900,032	

Notes: Personal Services: adopted 3.6% COLA, 5% max merit/position, PR Policy/Salary Range Review (v. vacant position)

Capital Outlay Line 1 - copier/sftwr $3500, shop equip $1K, N.Tank PH Mon,CL2 probe $5500, Chem Pump $1K, U & C

Line 2- Cliff St ln $63K, Oceana/Hwy 101 $4K,RC pmp/totlzr $8500, hydrants $5K, raw wtr ln-Res to WTP $15K, reroof WTP Chem $9K

Line 4- Portion of shop construction-interior

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

Line 6- Beg. bal + SDC rev est (5 x $5110) + est interest - transfer to WB (25% 10/11 SDC rev) - $63K Cliff St Line, -$15K raw wtr line

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

Transfers: Line 1- Miroco customers B&I share

Line 3- used 25% 10/11 SDC revenue (not required, reduces annual tax levied)

LB-31

DETAILED EXPENDUITURES

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

WATER SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2012-13

	-----ACTUAL------ SECOND PRECEDING 2009-10	FIRST PRECEDING 2010-11	ADOPTED BUDGET THIS YEAR 2011-12	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	10,868	5,727	5,900	1. Insurance & Bonds	9,200	9,200	9,200	1
2	4,997	4,103	4,300	2. Office Maint. & Supplies	4,800	4,800	4,800	2
3	2,007	2,209	2,600	3. Telephone & Communications	2,600	2,600	2,600	3
4	39,318	31,578	70,000	4. Plant & System Maintenance	42,000	42,000	42,000	4
5	819	870	2,800	5. Equipment Maintenance	2,200	2,200	2,200	5
6	0	0	200	6. Equipment Rental	100	100	100	6
7	4,589	3,720	5,000	7. Motor Vehicle Maintenance	5,000	5,000	5,000	7
8	19,254	18,224	19,800	8. Electricity Expense	21,000	21,000	21,000	8
9	976	802	1,000	9. Utilities & Garbage Service	1,000	1,000	1,000	9
10	17,974	11,170	24,000	10. Supplies	24,000	24,000	24,000	10
11	2,065	3,702	5,000	11. Tests	5,000	5,000	5,000	11
12	89	0	100	12. Travel, Training, Meetings	100	100	100	12
13	645	1,475	3,000	13. Tuition, Education	3,000	3,000	3,000	13
14	2,055	713	1,600	14. Memberships, Permits & Fees	1,200	1,200	1,200	14
15	102,299	75,937	103,000	15. Professional Services (inc Atty, Eng, Acctg)	4,000	4,000	4,000	15
16	0	0	*260,100*	16. Miscellaneous	100	7,600	7,600	16
17	551	81	2,000	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
	208,506	160,311	510,400	TOTAL	126,800	134,300	134,300	

NOTES: Line 1- est inc. 1,77% increase, less CIS Equity distribution (all remaining), 1% bonus cr/emp hndbk rev

Line 4- pond clean $5K, U&C

Line 15- Prof. Svcs: Audit $2,000, Legal/Eng/Other $2,000

Line 16- inc. final T Bailey stlmnt

Line 17- Small Equip/Tools, Fixed Asset Capitalization amt increased to $$1,000/Res.# 356 (Dec 2005)

LB-10

SPECIAL FUND

RESOURCES AND REQUIREMENTS

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

Last Year for Fund 2025

CITY OF DEPOE BAY, LINCOLN COUNTY

MIROCO WATER RESERVE FUND

BUDGET FOR NEXT YEAR 2012-13

	HISTORICAL DATA: ACTUAL SECOND PRECEDING 2009-10	HISTORICAL DATA: ACTUAL FIRST PRECEDING 2010-11	ADOPTED BUDGET THIS YEAR 2011-12	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	43,641	44,061	44,200	1. Available Cash on Hand (Cash Basis)	44,260	44,260	44,260	1
2				2. Net Working Capital (Accrual Basis)				2
3				3. Previous Levied Taxes to be Received				3
4	420	150	130	4. Interest	50	50	50	4
5			700	5. Transfer from Water Fund (Miroco)	0	0	0	5
6				6.				6
7				7.				7
8	44,061	44,211	45,030	8. Total Resources, Except Taxes to be Levied	44,310	44,310	44,310	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	44,061	44,211	45,030	12. TOTAL RESOURCES	44,310	44,310	44,310	12
				REQUIREMENT DESCRIPTION				
1				1. Transfer to Water Fund	8,000	8,000	8,000	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	0	15. TOTAL EXPENDITURES	8,000	8,000	8,000	15
	44,061	44,211	45,030	16. Reserved for Future Expenditure	36,310	36,310	36,310	
	44,061	44,211	45,030	TOTAL REQUIREMENTS	44,310	44,310	44,310	

NOTE Per agreement, fund bal is $30,000, adjusted annually by ENR CCI, balance is deficient
Line 1- to reimburse city for 10" line relocate/landslide-Jan storm (25%, FEMA 75%)

LB-35

DEBT SERVICE FUND

RESOURCES AND REQUIREMENTS

WATER BOND FUND

Bonded Debt Payments are for:
General Obligation Bonds

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2012-13

	------HISTORICAL DATA-------							
	-----ACTUAL------		ADOPTED					
	SECOND PRECEDING 2009-10	FIRST PRECEDING 2010-11	BUDGET THIS YEAR 2011-12	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	154,425	120,101	110,380	1. Available Cash on Hand (Cash Basis)	114,660	114,660	114,660	1
2				2. Net Working Capital (Accrual Basis)				2
3	8,034	8,074	7,300	3. Previous Levied Taxes to be Rec'd	7,300	7,300	7,300	3
4	1,391	676	700	4. Interest	300	300	300	4
5	9,767	3,080	3,824	5. Transfer from Water Fund (former Wtr SDC Res)	5,113	5,113	5,113	5
6	8,492	11,888	10,190	6. Transfer From Water Fund (Miroco Share)	8,492	8,492	8,492	6
7				7.				7
8	69,114	69,398	69,390	8. FmHA/RECD Reserve Balance 7/1/12	58,470	58,470	58,470	8
9	251,223	213,217	201,784	9. Total Resources, Except Taxes to be Levied	194,335	194,335	194,335	9
10			150,359	10. Taxes Necessary to Balance	146,739	146,739	146,739	10
11	108,109	157,067		11. Taxes Collected in Year Levied				11
12								12
13	359,332	370,284	352,143	13. TOTAL RESOURCES	341,073	341,073	341,073	13
				REQUIREMENT DESCRIPTION				
				BOND PRINCIPAL PAYMENTS				
				Issue / Payment Date				
1	60,683	62,827	65,006	1. OECD SDWRLF 2006 Issue 12/12	67,281	67,281	67,281	1
2	13,281	13,950	24,213	2. RECD (1992) 1996 Issue 91-03 3/13	15,375	15,375	15,375	2
3	2,021	2,123	3,658	3. RECD (1995) 1996 Issue 91-05 3/13	2,340	2,340	2,340	3
4				4.				4
5	75,985	78,900	92,877	5. TOTAL PRINCIPAL	84,996	84,996	84,996	5
				BOND INTEREST PAYMENTS				
				Issue / Payment Date				
1	52,035	49,892	47,713	1. OECD SDWRLF 2006 Issue 12/12	45,438	45,438	45,438	1
2	36,292	35,623	34,931	2. RECD (1992) 1996 Issue 91-03 3/13	34,198	34,198	34,198	2
3	5,521	5,419	5,313	3. RECD (1995) 1996 Issue 91-05 3/13	5,202	5,202	5,202	3
4				4.				4
5	93,848	90,934	87,957	5. TOTAL INTEREST	84,838	84,838	84,838	5
				UNAPPROPRIATED BALANCE FOR FOLLOWING YEAR BY				
				Issue / Payment Date				
1			112,719	1. OECD SDWRLF 2006 issue 12/13	112,719	112,719	112,719	1
2				2.				2
3			58,590	3. FmHA/RECD Reserve @ 6/30/13	58,520	58,520	58,520	3
	189,499	200,450	171,309	UNAPPROPRIATED ENDING FUND BALANCE	171,239	171,239	171,239	
	359,332	370,284	352,143	TOTAL REQUIREMENTS	341,073	341,073	341,073	

NOTE: Transfer from Water (former SDC res) reduces annual levy, not required - used 25% SDC rev 10/11
Trans from Water (Miroco sh: based on their % of water consumed, collected thru billing
Debt retired: 1978 issue FmHa - PIF 2007-08, 1996 issues - 2036, 2006 issue - 2027

LB-20 RESOURCES

PARKS & BUILDINGS FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

	-------HISTORICAL DATA------ ----ACTUAL----- SECOND PRECEDING 2009-10	FIRST PRECEDING 2010-11	ADOPTED BUDGET THIS YEAR 2011-12	RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 2012-13 PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	64,786	286,381	255,020	2. Net Working Capital (Accrual Basis)	315,240	315,240	315,240	2
3				3. Previous Levied Taxes to Be Received				3
4	2,252	875	700	4. Interest	500	500	500	4
5	150,000	100,000	200,000	5. Transfer from General Fund	180,000	180,000	180,000	5
6			45,300	6. Transfer from General Fund SLAP Proj Close-out				6
7	101,742			7. Transfer from City Hall Restoration Reserve				7
8	87,306			8. Transfer from Parks Capital Improvement Reserve				8
9				OTHER RESOURCES				9
10	4,264	1,623	2,800	10. Parks System SDC	2,870	2,870	2,870	10
11	3,025	1,938	2,400	11. Rental Fees (Community Hall, Gazebo, BBQ)	2,400	2,400	2,400	11
12	5,364	8,662	10,440	12. Memorial Plaque/Bench Sales	10,940	10,940	10,940	12
13	0	306	100	13. Miscellaneous	50	50	50	13
14	575	1,313	100	14. Donations (Park Improvements, Other)	100	100	100	14
15			5,000	15. DLCD Grant-Parks Master Plan Update				15
16				16.				16
17			47,600	17. OPRD RTP Grant (City Park Bridge Replace)	47,600	47,600	47,600	17
18			18,300	18. OPRD LG Grant (City Park Nature Trail)	8,500	8,500	8,500	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	419,314	401,098	587,760	32. TOTAL RESOURCES, Except Tax to be Levied	568,200	568,200	568,200	32
33				33. TAXES Estimated to be Received				33
34				34. TAXES COLLECTED IN YEAR LEVIED				34
35	419,314	401,098	587,760	35. TOTAL RESOURCES	568,200	568,200	568,200	35

NOTE: Beg. bal inc. frmr CityHall Res $109,990, SDC $92,190, LC grant/pk brdg $15K, SLAP (ded) $45,340

Line 5- Transfer to balance budget

Line 10- revenue est. based on 5 SDC @ $574 (2.44% ENR increase over CY $560)

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

Line 17- Awarded (delayed by federal budget), ready to proceed

Line 18- remaining bal of grant, wk in progress (close-out 6/30/12, extension likely)

LB-30

EXPENDITURE SUMMARY

PARKS & BUILDINGS FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2012-13

	------HISTORICAL DATA------- ----ACTUAL----- SECOND PRECEDING 2009-10	FIRST PRECEDING 2010-11	ADOPTED BUDGET THIS YEAR 2011-12	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	9,605	9,605	10,956	1. Superintendent, Supervisor	12,669	12,669	12,669	1
2	16,201	16,419	16,857	2. Recorder, Acctg, Clerk, Secretary	17,514	17,514	17,514	2
3	20,665	19,797	22,647	3. Utility Wrkrs(2),Maintenance Wrkr, Hbrmstr	27,334	27,334	27,334	3
4	1,218	25	210	4. Overtime & Part Time/Temp	220	220	220	4
5	65	90	68	5. Personal Services Bonus	361	361	361	5
6				6. Personnel Policy/Salary Range Review (CC TBD)		4,099	4,099	6
7	5,348	5,040	6,703	6. Payroll Taxes, Wrkr Comp Ins	7,109	7,513	7,513	7
8	22,412	19,933	23,459	7. Health, LTD Insurance, Pension	27,491	28,022	28,022	8
9	75,514	70,909	80,900	8. TOTAL PERSONAL SERVICES	92,698	97,732	97,732	9
				MATERIALS & SERVICES				
1	32,493	28,611	66,522	1. Materials & Services (Page 22)	65,395	65,395	65,395	1
2				2.				2
3				3.				3
4	32,493	28,611	66,522	4. TOTAL MATERIALS & SERVICES	65,395	65,395	65,395	4
				CAPITAL OUTLAY				
1	0	7,094	24,000	1. Park Improvements	10,000	10,000	10,000	1
2	9,200	10,112	36,000	2. Building Improvements/Construction	6,000	6,000	6,000	2
3	3,878	3,963	6,000	3. Memorial Plaques & Benches	6,500	6,500	6,500	3
4	0	731	2,750	4. Equipment, Safety, Office	13,500	13,500	13,500	4
5			7,000	5. Vehicle-Pickup/Truck				5
6	0	10,622	21,500	6. Park Trails/Improvements (City Park)	18,000	18,000	18,000	6
7	0	0	63,600	7. City Park Bridge Project	78,600	78,600	78,600	7
8	11,189	3,109	3,000	8. Maintenance Shop Construction (@ WWTP)	1,300	1,300	1,300	8
9	0	0	110,270	9. Future City Hall Restoration (former reserve fund)	110,090	110,090	110,090	9
10	0	0	83,700	10. Future Park Imp/Acq (fmr SDC reserve)	85,060	85,060	85,060	10
11	0	0	65,300	11. Future Park Land Acquisition	70,300	70,300	70,300	11
12	24,267	35,631	423,120	11. TOTAL CAPITAL OUTLAY	399,350	399,350	399,350	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
	132,274	135,151	575,542	TOTAL EXPENDITURES	562,443	567,477	567,477	
	287,040	265,947	12,218	UNAPPROPRIATED ENDING FUND BALANCE	5,757	723	723	
	419,314	401,098	587,760	TOTAL	568,200	568,200	568,200	

NOTE: Personal Services adopted 3.6% COLA, 5% max merit/position, PR Policy/Salary Range Review

Capital Outlay: Line 1- Pks Comm: Mstr Plan Implementation $10K (see also prof svcs, equipment capital outlay)

Line 2- City Hall flagpole, other

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

Line 4- Copier/sftwr $3K, shop equip $500, benches/picnic tbls $10K

Line 6- City Park Nature Trail (OPRD LG grant), work in progress (need to request extension))

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

Line 8- portion of shop construction-interior

Line 9- Beg. bal + estimated interest

Line 10- Beg. bal + SDC rev estimate (5 x $574) + estimated interest, less Mstr Plan Implementation $10K

Line 11- Accumulate funds for future acquisitions @$5K/yr, (bal includes SLAP $45,300 from General 11/12)

LB-31

DETAILED EXPENDUITURES

PARKS & BUILDINGS FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

	-------HISTORICAL DATA------ -----ACTUAL------ SECOND PRECEDING 2009-10	FIRST PRECEDING 2010-11	ADOPTED BUDGET THIS YEAR 2011-12	EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2012-13 PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	3,041	1,775	1,800	1. Insurance & Bonds	2,800	2,800	2,800	1
2	1,144	925	1,200	2. Office Maint. & Supplies	1,400	1,400	1,400	2
3	468	563	700	3. Telephone & Communications	700	700	700	3
4	6,882	3,936	8,000	4. Buildings Maintenance	7,000	7,000	7,000	4
5	1,195	2,153	6,500	5. Parks Maintenance	14,000	14,000	14,000	5
6	0	0	500	6. Memorial Wall Maintenance	500	500	500	6
7	246	364	1,200	7. Equipment Maintenance & Rental	1,000	1,000	1,000	7
8	1,810	1,832	2,800	8. Motor Vehicle Maintenance	2,800	2,800	2,800	8
9	4,419	4,469	5,400	9. Electricity Expense	5,600	5,600	5,600	9
10	2,793	2,781	3,200	10. Utilities & Garbage Service	3,600	3,600	3,600	10
11	3,153	1,590	5,000	11. Supplies	5,000	5,000	5,000	11
12	2,017	1,276	22,000	12. Professional Svcs (inc Atty, Eng, Acctg)	13,000	13,000	13,000	12
13	45	0	50	13. Miscellaneous	50	50	50	13
14	0	0	500	14. Skatepark Area Maintenance	200	200	200	14
15	1,200	3,600	3,672	15. Restroom Lease	3,745	3,745	3,745	15
16	2,957	2,605	3,000	16. Restroom Maintenance/Supplies	3,000	3,000	3,000	16
17	1,123	742	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
	32,493	28,611	66,522	TOTAL	65,395	65,395	65,395	

NOTES: Line 1- est inc. 1,77% increase, less CIS Equity distribution (all remaining), 1% bonus cr/emp hndbk rev

Line 5- gazebo/park drainage $4K, Adopt A Planter, 10 days LC wk crew, U & C

Line 12- Prof Svcs: Audit $2,000, Legal/Eng/Other (surveyor $8K, eng design $2K- SVAs)

Line 15- 3rd 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 Capitalization 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 2012-13

	-------HISTORICAL DATA------ -----ACTUAL------ SECOND PRECEDING 2009-10	FIRST PRECEDING 2010-11	ADOPTED BUDGET THIS YEAR 2011-12	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	3,902	3,663	3,460	2. Net Working Capital (Accrual Basis)	3,580	3,580	3,580	2
3				3. Previous Levied Taxes to be Received				3
4	36	12	30	4. Interest	10	10	10	4
5	170	0	200	5. Specialty Item Sales	100	100	100	5
6	0	200	50	6. Donations	50	50	50	6
7				7.				7
8	4,108	3,875	3,740	8. Total Resources, Except Taxes to be Levied	3,740	3,740	3,740	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	4,108	3,875	3,740	12. TOTAL RESOURCES	3,740	3,740	3,740	12
				REQUIREMENT DESCRIPTION				
1	445	211	3,740	1. Maintenance & Supplies	3,740	3,740	3,740	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	445	211	3,740	15. TOTAL EXPENDITURES	3,740	3,740	3,740	15
	3,663	3,664	0	16. Unappropriated Ending Fund Balance	0	0	0	
	4,108	3,875	3,740	TOTAL REQUIREMENTS	3,740	3,740	3,740	

LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

CITY OF DEPOE BAY, LINCOLN COUNTY

911 EMERGENCY TELEPHONE TAX FUND

BUDGET FOR NEXT YEAR 2012-13

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2009-10	FIRST PRECEDING 2010-11	ADOPTED BUDGET THIS YEAR 2011-12	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	7,237	6,998	7,200	5. 911 Excise Tax / DAS	7,200	7,200	7,200	5
6				6.				6
7				7.				7
8	7,237	6,998	7,200	8. Total Resources, Except Taxes to be Levied	7,200	7,200	7,200	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	7,237	6,998	7,200	12. TOTAL RESOURCES	7,200	7,200	7,200	12
				REQUIREMENT DESCRIPTION				
1	7,237	6,998	7,200	1. DAS distribution to Lincoln County	7,200	7,200	7,200	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	7,237	6,998	7,200	15. TOTAL EXPENDITURES	7,200	7,200	7,200	15
	0	0	0	16. Unappropriated Ending Fund Balance	0	0	0	
	7,237	6,998	7,200	TOTAL REQUIREMENTS	7,200	7,200	7,200	

NOTE: DAS distributes directly to Lincoln County

LB-10

SPECIAL FUND

RESOURCES AND REQUIREMENTS

Established by Res.# 250, June 24,1997

for Street Improvements

CITY OF DEPOE BAY, LINCOLN COUNTY

STREET CONSTRUCTION RESERVE FUND

BUDGET FOR NEXT YEAR 2012-13

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2009-10	FIRST PRECEDING 2010-11	ADOPTED BUDGET THIS YEAR 2011-12	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	380,816	0	0	1. Available Cash on Hand (Cash Basis)				1
2				2. Net Working Capital (Accrual Basis)				2
3				3. Previous Levied Taxes to be Received				3
4	327	0	0	4. Interest				4
5	0	0	0	5. SDC Revenue				5
6				6.				6
7				7.				7
8	381,143	0	0	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	381,143	0	0	12. TOTAL RESOURCES	0	0	0	12
				REQUIREMENT DESCRIPTION				
1	381,143	0	0	1. Transfer to Street Fund				1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				****************FUND CLOSED FY 2009-10 *****************				6
7				**THIS PAGE INCLUDED FOR HISTORICAL INFORMATION ONLY**				7
8				8.				8
9				9.				9
10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				14.				14
15	381,143	0	0	15. TOTAL EXPENDITURES	0	0	0	15
	0	0	0	16. Reserved for Future Expenditure	0	0	0	
	381,143	0	0	TOTAL REQUIREMENTS	0	0	0	

NOTE: Transfer to Street Fund to close fund 2009-10 (auditor recommendation)

LB-11

RESERVE FUND

Established by Res. # 100, June 13, 1988

Re-established, Res.# 267, June 16, 1998

RESOURCES AND REQUIREMENTS

STORM DRAIN CONSTRUCTION FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2012-13

	------HISTORICAL DATA-------							
	-----ACTUAL------		ADOPTED					
	SECOND PRECEDING 2009-10	FIRST PRECEDING 2010-11	BUDGET THIS YEAR 2011-12	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	218,289	0	0	1. Available Cash on Hand (Cash Basis)				1
2				2. Net Working Capital (Accrual Basis)				2
3				3. Previous Levied Taxes to be Rec'd				3
4	0	0	0	4. SDC Revenues				4
5	177	0	0	5. Interest				5
6				6.				6
7				7.				7
8	218,466	0	0	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	218,466	0	0	12. TOTAL RESOURCES	0	0	0	12
				REQUIREMENT DESCRIPTION				
1	0	0	0	1. Construction - Catch Basins				1
2				2.				2
3	218,466	0	0	3. Transfer to Street Fund				3
4				4.				4
5				5.				5
6				*****************FUND CLOSED FY 2009-10 ******************				6
7				**THIS PAGE INCLUDED FOR HISTORICAL INFORMATION ONLY**				7
8				8.				8
9				9.				9
10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				14.				14
15	218,466	0	0	15. TOTAL EXPENDITURES	0	0	0	15
	0	0	0	16. Reserved for Future Expenditure	0	0	0	
	218,466	0	0	TOTAL REQUIREMENTS	0	0	0	

NOTE: Transfer to Street Fund to close fund 2009-10 (auditor recommendation)

LB-10

SPECIAL FUND

RESOURCES AND REQUIREMENTS

Established by Res.# 312, June 18, 2002

for Future Harbor Facilities Maint. & Improvements

CITY OF DEPOE BAY, LINCOLN COUNTY

HARBOR RESERVE FUND

BUDGET FOR NEXT YEAR 2012-13

	------HISTORICAL DATA------							
	-----ACTUAL------		ADOPTED					
	SECOND PRECEDING	FIRST PRECEDING	BUDGET THIS YEAR	RESOURCE DESCRIPTION				
	2009-10	2010-11	2011-12		PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	63,736	0	0	1. Available Cash on Hand (Cash Basis)				1
2				2. Net Working Capital (Accrual Basis)				2
3				3. Previous Levied Taxes to be Received				3
4	56	0	0	4. Interest				4
5	0	0	0	5. Transfer from General Fund (St.Rev.Share)				5
6				6. Transfer from Harbor Fund				6
7				7.				7
8	63,792	0	0	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	63,792	0	0	12. TOTAL RESOURCES	0	0	0	12
				REQUIREMENT DESCRIPTION				
1	63,792	0	0	1. Transfer to Harbor Fund				1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				***************FUND CLOSED FY 2009-10 ****************				6
7				**THIS PAGE INCLUDED FOR HISTORICAL INFORMATION ONLY**				7
8				8.				8
9				9.				9
10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				14.				14
15	63,792	0	0	15. TOTAL EXPENDITURES	0	0	0	15
	0	0	0	16. Reserved for Future Expenditure	0	0	0	
	63,792	0	0	TOTAL REQUIREMENTS	0	0	0	

NOTE: Transfer to Harbor Fund to close fund 2009-10 (auditor recommendation)

LB-11 RESERVE FUND

Re-established by Res. # 288, June 20, 2000

for System Expansion & Improvements RESOURCES AND REQUIREMENTS

CITY OF DEPOE BAY, LINCOLN COUNTY

SEWER SYSTEM DEVELOPMENT RESERVE

BUDGET FOR NEXT YEAR 2012-13

	HISTORICAL DATA ACTUAL SECOND PRECEDING 2009-10	FIRST PRECEDING 2010-11	ADOPTED BUDGET THIS YEAR 2011-12	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	234,320	0	0	1. Available Cash on Hand (Cash Basis)				1
2				2. Net Working Capital (Accrual Basis)				2
3				3. Previous Levied Taxes to be Rec'd				3
4				4.				4
5	200	0	0	5. Interest				5
6	0	0	0	6. Transfer from Sewer Fund				6
7				7.				7
8	234,520	0	0	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	234,520	0	0	12. TOTAL RESOURCES	0	0	0	12
				REQUIREMENT DESCRIPTION				
1	234,520	0	0	1. Transfer to Sanitary Sewer Fund				1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				*****************FUND CLOSED FY 2009-10 ******************				6
7				**THIS PAGE INCLUDED FOR HISTORICAL INFORMATION ONLY**				7
8				8.				8
9				9.				9
10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				14.				14
15	234,520	0	0	15. TOTAL EXPENDITURES	0	0	0	15
	0	0	0	16. Reserved for Future Expenditure	0	0	0	
	234,520	0	0	TOTAL REQUIREMENTS	0	0	0	

NOTE: Transfer to Sewer Fund to close fund 2009-10 (auditor recommendation)

LB-11 RESERVE FUND

Established by Res.# 142, June 17, 1991

for Capital Improvements (ORS 223.297) RESOURCES AND REQUIREMENTS

CITY OF DEPOE BAY, LINCOLN COUNTY

SEWER CAPITAL IMPROVEMENTS RESERVE

BUDGET FOR NEXT YEAR 2012-13

	-------HISTORICAL DATA------- -----ACTUAL----- SECOND PRECEDING 2009-10	FIRST PRECEDING 2010-11	ADOPTED BUDGET THIS YEAR 2011-12	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	241,889	0	0	1. Available Cash on Hand (Cash Basis)				1
2				2. Net Working Capital (Accrual Basis)				2
3				3. Previous Levied Taxes to be Rec'd				3
4				4.				4
5	204	0	0	5. Interest				5
6	0	0	0	6. Transfer from Sewer Fund (SDC)				6
7				7.				7
8	242,093	0	0	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	242,093	0	0	12. TOTAL RESOURCES	0	0	0	12
				REQUIREMENT DESCRIPTION				
1	0	0	0	1. Transfer to Sanitary Debt Service Fund				1
2	242,093	0	0	2. Transfer to Sanitary Sewer Fund				2
3				3.				3
4				4.				4
5				5.				5
6				****************FUND CLOSED FY 2009-10 *****************				6
7				**THIS PAGE INCLUDED FOR HISTORICAL INFORMATION ONLY**				7
8				8.				8
9				9.				9
10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				14.				14
15	242,093	0	0	15. TOTAL EXPENDITURES	0	0	0	15
	0	0	0	16. Reserved for Future Expenditure	0	0	0	
	242,093	0	0	TOTAL REQUIREMENTS	0	0	0	

NOTE: Transfer to Sewer Fund to close fund 2009-10 (auditor recommendation)

LB-11 RESERVE FUND

Re-established by Res.# 225, June 17, 1996
for System Expansion & Improvements

RESOURCES AND REQUIREMENTS

CITY OF DEPOE BAY, LINCOLN COUNTY

WATER SYSTEM DEVELOPMENT FUND

BUDGET FOR NEXT YEAR 2012-13

	-------HISTORICAL DATA------- -----ACTUAL----- SECOND PRECEDING 2009-10	FIRST PRECEDING 2010-11	ADOPTED BUDGET THIS YEAR 2011-12	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	170,895	0	0	1. Available Cash on Hand (Cash Basis)				1
2				2. Net Working Capital (Accrual Basis)				2
3				3. Previous Levied Taxes to be Rec'd				3
4	0	0	0	4. Interfund Loan Repayment from Water Capital Project				4
5	145	0	0	5. Interest				5
6	0	0	0	6. Transfer from Water Fund				6
7				7.				7
8	171,040	0	0	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	171,040	0	0	12. TOTAL RESOURCES	0	0	0	12
				REQUIREMENT DESCRIPTION				
1	171,040	0		1. Transfer to Water Fund				1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				****************FUND CLOSED FY 2009-10 *****************				6
7				**THIS PAGE INCLUDED FOR HISTORICAL INFORMATION ONLY**				7
8				8.				8
9				9.				9
10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				14.				14
15	171,040	0	0	15. TOTAL EXPENDITURES	0	0	0	15
	0	0	0	16. Reserved for Future Expenditure	0	0	0	
	171,040	0	0	TOTAL REQUIREMENTS	0	0	0	

NOTE: Transfer to Water Fund to close fund 2009-10 (auditor recommendation)

LB-11

RESERVE FUND

Established by Res. # 142, June 17, 1991
for Capital Improvements (ORS 223.297)

RESOURCES AND REQUIREMENTS

CITY OF DEPOE BAY, LINCOLN COUNTY

WATER CAPITAL IMPROVEMENTS RESERVE

BUDGET FOR NEXT YEAR 2012-13

	------HISTORICAL DATA-------							
	----ACTUAL-----		ADOPTED					
	SECOND	FIRST	BUDGET					
	PRECEDING	PRECEDING	THIS YEAR	RESOURCE DESCRIPTION				
	2009-10	2010-11	2011-12		PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	294,320	0	0	1. Available Cash on Hand (Cash Basis)				1
2				2. Net Working Capital (Accrual Basis)				2
3				3. Previous Levied Taxes to be Rec'd				3
4				4. Interfund Loan Repayment from Water Capital Project				4
5	248	0	0	5. Interest				5
6	0	0	0	6. Transfer from Water Service Fund (SDC)				6
7				7.				7
8	294,568	0	0	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	294,568	0	0	12. TOTAL RESOURCES	0	0	0	12
				REQUIREMENT DESCRIPTION				
1	294,568	0	0	1. Transfer to Water Fund				1
2	0	0	0	2. Transfer to Water Debt Service Fund				2
3				3.				3
4				4.				4
5				5.				5
6				****************FUND CLOSED FY 2009-10 *****************				6
7				**THIS PAGE INCLUDED FOR HISTORICAL INFORMATION ONLY**				7
8				8.				8
9				9.				9
10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				14.				14
15	294,568	0	0	15. TOTAL EXPENDITURES	0	0	0	15
	0	0	0	16. Reserved for Future Expenditure	0	0	0	
	294,568	0	0	TOTAL REQUIREMENTS	0	0	0	

NOTE: Transfer to Water Fund to close fund 2009-10 (auditor recommendation)

LB-10

Established by Res.# 267, June 16,1998
for Park Improvements

SPECIAL FUND
RESOURCES AND REQUIREMENTS

CITY OF DEPOE BAY, LINCOLN COUNTY

PARKS CAPITAL IMPROVEMENT RESERVE FUND

BUDGET FOR NEXT YEAR 2012-13

	-------HISTORICAL DATA-------							
	-----ACTUAL------		ADOPTED BUDGET THIS YEAR					
	SECOND PRECEDING 2009-10	FIRST PRECEDING 2010-11	2011-12	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	87,230	0	0	1. Available Cash on Hand (Cash Basis)				1
2				2. Net Working Capital (Accrual Basis)				2
3				3. Previous Levied Taxes to be Received				3
4	76	0	0	4. Interest				4
5	0	0	0	5. SDC Revenue				5
6				6.				6
7				7.				7
8	87,306	0	0	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	87,306	0	0	12. TOTAL RESOURCES	0	0	0	12
				REQUIREMENT DESCRIPTION				
1	87,306	0		1. Transfer to Parks & Buildings				1
2				2. Transfer to General Fund				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7				****************FUND CLOSED FY 2009-10 *****************				7
8				**THIS PAGE 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	87,306	0	0	15. TOTAL EXPENDITURES	0	0	0	15
	0	0	0	16. Reserved for Future Expenditure	0	0	0	
	87,306	0	0	TOTAL REQUIREMENTS	0	0	0	

NOTE: Transfer to Parks/Bldgs to close fund 2009-10 (auditor recommendation)

LB-10

SPECIAL FUND

RESOURCES AND REQUIREMENTS

Established by Res.# 273, June 15,1999
for City Hall Improvements

CITY OF DEPOE BAY, LINCOLN COUNTY

CITY HALL RESTORATION RESERVE FUND

BUDGET FOR NEXT YEAR 2012-13

	------HISTORICAL DATA-------							
	-----ACTUAL------		ADOPTED					
	SECOND PRECEDING 2009-10	FIRST PRECEDING 2010-11	BUDGET THIS YEAR 2011-12	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	101,655	0	0	1. Available Cash on Hand (Cash Basis)				1
2				2. Net Working Capital (Accrual Basis)				2
3				3. Previous Levied Taxes to be Received				3
4	87	0	0	4. Interest				4
5	0	0	0	5. Transfer from Parks & Buildings Fund				5
6				6.				6
7				7.				7
8	101,742	0	0	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	101,742	0	0	12. TOTAL RESOURCES	0	0	0	12
				REQUIREMENT DESCRIPTION				
1	101,742	0	0	1. Transfer to Parks & Buildings Fund				1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7				*****************FUND CLOSED FY 2009-10 ******************				7
8				**THIS PAGE 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	101,742	0	0	15. TOTAL EXPENDITURES	0	0	0	15
	0	0	0	16. Reserved for Future Expenditure	0	0	0	
	101,742	0	0	TOTAL REQUIREMENTS	0	0	0	

NOTE: Transfer to Parks/Bldgs Fund to close fund 2009-10 (auditor recommendation)

LB-40

SUPPLEMENTAL INFORMATION

Adopted
COLA 3.6%
MERIT 5%(max)
BUDGET 12-13

CITY OF DEPOE BAY

PERSONAL SERVICES SUMMARY

SALARIES PAID FROM MORE TH AN ONE SOUR E

	POSITION DESCRIPTION	TOTAL	CITY	STREET	PORT	SEWER	WATER	PARK/BLDG	
1	Field Superintendent (auto $3600)	76,881	23,064	7,688	10,763	15,376	8,457	11,532	1
2	Field Supervisor	56,864	2,275	1,137	1,137	17,059	34,118	1,137	2
3	Plant Operator (1)	51,041				42,364	8,677		3
4	Plant Operator (2)	51,041				39,812	11,229		4
5	Plant Operator (3) vacant								5
6	Utility Worker	38,089		7,999	1,143	3,047	23,615	2,285	6
7	Utility Worker Supernumerary	42,680		13,658	1,280	4,268	18,352	5,122	7
8	Maintenance Worker	34,910		8,378	8,378	3,491	2,095	12,568	8
9	Recorder	68,814	29,590	5,505	6,881	11,010	10,322	5,505	9
10	Accounting Clerk	44,622	11,156	6,693	6,693	6,693	6,693	6,693	10
11	Billing Clerk	40,891	2,045	2,045	11,449	11,449	11,858	2,045	11
12	Secretary	40,891	17,992	818	2,453	8,178	8,178	3,271	12
13	Harbormaster/Utility Worker	38,734			31,375			7,359	13
14	Part Time/Temp	8,000			8,000				14
15	Overtime (708 hr/yr, inc hol)	22,000	3,080	220	1,980	7,700	8,800	220	15
16	Personal Services Safety Bonus	4,010	602	361	561	1,123	1,003	361	16
17	PR Policy/Salary Range Rev (CC TBD)	40,994	6,149	3,689	6,149	11,068	9,839	4,099	17
18	**SALARIES TOTAL**	**660,462**	**95,952**	**58,191**	**98,245**	**182,640**	**163,237**	**62,198**	18
19	Payroll Tax-FICA	50,525	7,340	4,452	7,516	13,972	12,488	4,758	19
20	Payroll Tax-SUI (2.2%)	14,530	2,111	1,280	2,161	4,018	3,591	1,368	20
21	Workers Comp-CCIS (inc.Volntrs)	19,800	792	3,168	4,554	4,950	4,950	1,386	21
22									22
23	TAXES & WRKR COMP TOTAL	84,856	10,243	8,900	14,231	22,940	21,029	7,513	23
24									24
25	Health (med/dent/vis) Insurance	205,051	24,850	18,082	30,342	58,216	53,546	20,016	25
26	Retirement-PERS	81,498	12,323	7,458	10,702	22,928	20,290	7,797	26
27	Long Term Disability (LTD) Ins	2,326	326	186	326	651	628	209	27
28	INSURANCE & PERS TOTAL	288,876	37,499	25,726	41,370	81,795	74,464	28,022	28
29									29
30									30
31									31
	GRAND TOTAL	**1,034,193**	**143,693**	**92,817**	**153,846**	**287,375**	**258,729**	**97,733**	

NOTES: Line 16- 100% of estimated savings from reduced experience rate (.83)
Line 17- used proposed vacant Op amount for PR policy/salary range review by CC
Line 20- no rate change 2012
Line 21- used overall 5% increase to classification rates,ERP factor (.83) applied
Line 26- PERB actuarial employer rate eff 7/1/11-7/1/13: Tier 1/2: 12.96%,OPSRP 11.04%
Line 25- used 17 month rate plan NTE estimates (change to calen dar year) 9.6% med, 2% dntl, 0% vis
Line 27- used NTE estimate 15% increase- 34 cents/$100 salary + admin 60 cents/emp/mo

LB-40 SUPPLEMENTAL INFORMATION

CITY OF DEPOE BAY

EXPENSES PAID FROM MORE ` HAN ONE SOL CE

MATERIALS - SERVICES SUMMARY

Adopted

BUDGET 12-13

	DESCRIPTION	TOTAL	CITY	STREET	PORT	SEWER	WATER	PARK/BLDG	
1	Insurance & Bonds	30,000	2,700	2,600	3,300	9,400	9,200	2,800	1
2	Memberships, Permits, Fees	10,000	5,000	0	1,200	2,600	1,200	0	2
3	Office Maint & Supplies	33,300	10,000	1,300	11,000	4,800	4,800	1,400	3
4	Telephone & Communications	13,800	3,200	900	1,800	4,600	2,600	700	4
5	Travel & Meeting Expense	5,800	5,000	0	600	100	100	0	5
6	Motor Vehicle Maint	19,600	0	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)	6,000	0	1,000	1,000	1,500	1,500	1,000	8
9	Outside/Fac & Bldg Maintenance	147,000	0	18,000	35,000	45,000	42,000	7,000	9
10	Supplies (Port inc. fuel)	391,200	1,200	5,000	340,000	16,000	24,000	5,000	10
11	Electrical Expense	122,600	0	21,000	15,000	60,000	21,000	5,600	11
12	Utilities & Garbage	17,000	0	6,400	5,000	1,000	1,000	3,600	12
13	Tuition, Training, Education (CEU	7,000	1,000	0	0	3,000	3,000	0	13
14	Legal & Other Professional Svcs	113,600	85,600	3,000	4,000	4,000	4,000	13,000	14
15	Miscellaneous	8,850	1,000	50	50	100	7,600	50	15
16	**SUBTOTAL**	**938,650**	**114,700**	**64,650**	**422,750**	**163,300**	**129,300**	**43,950**	16
17	NSAT (inc OR MR mgmt plan wk)	13,600	13,600						17
18	Contributions to Others	5,500	5,500						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	11,500		11,500					22
23	RR/FCS,Launch,Pumpout Maint	4,000			4,000				23
24	Restroom Lease	6,145			2,400			3,745	24
25	Restroom Maint.	3,700			700			3,000	25
26	Tests	6,600				1,600	5,000		26
27	Sludge Maintenance	56,000				56,000			27
28	Park/MemWall/Sktbrd Area Maint	14,700						14,700	28
29	Storm Drain (STRT), I & I (SWR) Maint	12,000		2,000		10,000			29
30	Agate Bch Clsr Fund	110,500	110,500						30
31	AD/Promo, Special Events	8,000	8,000						31
32	Emergency Prep, EOP update	26,000	26,000						32
	GRAND TOTAL	1,219,695	279,100	80,150	429,850	230,900	134,300	65,395	

LB-40

SUPPLEMENTAL INFORMATION

CITY OF DEPOE BAY

EXPENSES PAID FROM MORE THA HAN ONE SOL CE

CAPITAL OUTLAY SUMMARY

Adopted

BUDGET 12-13

	DESCRIPTION	TOTAL	CITY	ST/STDRN	PORT	SEWER	WATER	PARK/BLDG	
1	Equipment-Safety,Office,Other	61,000	10,000	4,500	4,500	15,500	13,000	13,500	1
2	Park Imp/Master Plan (SVA)	10,000						10,000	2
3	City Park Nature Trail Project (OPRD)	18,000						18,000	3
4	City Park Bridge Project (OPRD,LC)	78,600						78,600	4
5	Bldg Imp-CityHall flagpole	6,000						6,000	5
6	Memorial Plaques/benches	6,500						6,500	6
7	Bay Street (SCA)	100,000		100,000					7
8	Strt Ovrlys(Vsta,Spncr,Point,Melody)	50,000		50,000					8
9	Storm Drain Eng/Construction	10,000		10,000					9
10	Dock 1 Rehab (FEMA,CIS,IFA)	425,000			425,000				10
11	Dock 1 Finger Piers (6)	36,000			36,000				11
12	West Side/Fish Plnt Docks/Pilngs	10,000			10,000				12
13	Dock Elec Ped Replace (LC)	69,000			69,000				13
14	Reroof Fish Clng Sta/RR	9,000			9,000				14
15	WWTP Improvements	25,500				25,500			15
16	Collection System (I&I)	20,000				20,000			16
17	Maintenance Shop Const (interior)	8,500		1,300	1,100	2,400	2,400	1,300	17
18	Rocky Crk Pump, totalizer,vault	8,500					8,500		18
19	Distribution (Cliff,Oceana, hydrnts)	72,000					72,000		19
20	Raw Wtr Ln -No.Res to WTP	15,000					15,000		20
21	Reroof WTP Chem room	9,000					9,000		21
22	Outdoor Warning Siren/PA System	220,000	220,000						22
23									23
24									24
25	Future Park Land Acquisition	70,300						70,300	25
26	Future Parks Imp (SDC)	85,060						85,060	26
27	Future City Hall Restore (frmr Res)	110,090						110,090	27
28	Future Strt Const (SDC)	308,225		308,225					28
29	Future StormDrain Cnst (SDC)	197,615		197,615					29
30	Future Harbor Imp (frmr Res)	64,630			64,630				30
31	Future Swr Sys Imp (frmr Res)	338,260				338,260			31
32	Future Swr Sys Imp (SDC)	267,745				267,745			32
33	Future Wtr Sys Imp (frmr Res)	45,300					45,300		33
34	Future Wtr Sys Imp (SDC)	212,807					212,807		34
35	Future Acquisition (Equipment)	90,000	0	30,000		30,000	30,000		35
	GRAND TOTAL	3,057,632	230,000	701,640	619,230	699,405	408,007	399,350	